



**TENTATIVE BUDGET
FISCAL YEAR 2016-17**

PRESENTED TO THE GOVERNING BOARD

JUNE 22, 2016

Eugene Huff, Executive Vice Chancellor Administrative Services

Jonah R. Nicholas, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

Prepared in collaboration with the Fiscal Services Staff

With special thanks to the Campus Business Officers, District Governance Council
and Ellen Forsman

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TENTATIVE BUDGET FISCAL YEAR 2016-17

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TENTATIVE BUDGET FISCAL YEAR 2016-17

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 is exercised in the development and management of the budget.

1.1 Governor's Budget – May Revision

The Governor's May Revision proposes FY 2016-17 general fund spending at \$122 billion, which is nearly identical to his original proposal in January. Fortunately for the District, the May Revision does provide additional ongoing, unrestricted funds in the form of an increase to base allocations. This proposal was not included in the January budget and helps to mitigate the elimination of the cost of living adjustment (COLA).

The Proposition 98 guarantee (K-12 and community college funding) for FY 2016-17 is \$71.9 billion, which is \$2.8 billion more than FY 2015-16. The Governor's May Revision designates these additional resources to a variety of line items, with some of the bigger ticket items being "one-time" or "restricted" 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)	\$114.7 million is proposed to fund approximately 2 percent in systemwide growth	None budgeted, but the potential to earn approximately \$2.7 million in additional apportionment funds were the District to grow its resident FTES by 575	No change
Cost of Living Adjustment (COLA) (Ongoing)	The Governor's May Revision does not include a COLA.	With a 0 percent COLA, the current \$4,676 per FTES the District now receives will remain unchanged	COLA decreased from 0.47 percent to 0 percent. This reduced the COLA revenue for the District from approximately \$600,000 to zero.
Base Allocation (Ongoing)	\$75 million increase to base allocations for the community college system	Likely to mean an additional approximately \$1.6 million in ongoing revenue to the District	This is a new proposal that was not put forth in January
Mandated Cost Claims (One-Time)	\$108.5 million for systemwide mandate reimbursements, to be distributed on a per-FTES basis	The District anticipates receiving approximately \$2.4 million of this funding	An increase of over \$30 million from the January proposal; this increases the District's anticipated share by approximately \$600,000 from January

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Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
Deferred Maintenance and Instructional Equip.(One-Time)	\$219.4 million to fund deferred maintenance and instructional equipment	The District anticipates receiving \$4.8 million of this funding	The January proposal included \$283 million for this program; the systemwide reduction of nearly \$65 million reduced the District's anticipated amount by \$1.6 million
Workforce and CTE Pathways (Restricted)	Labeled the "Strong Workforce Program", \$200 million has been proposed with at least some of the dollars administered by regional consortiums	Unknown until more details emerge	No change

Table 1

Unfortunately, the only ongoing, unrestricted funding increase for the District is within the base allocation proposal. This \$1.6 million revenues increase falls well short of the escalating expenses the District will absorb with the CalSTRS rate rising from 10.73 percent to 12.58 percent (\$1.33 million year-over-year cost increase to the District) and CalPERS rising from 11.85 percent to 13.89 percent (\$890,000 year-over-year cost increase to the District). Moreover, health benefit costs are anticipated to rise greater than \$1 million year-over-year. Overall, the District has known ongoing expense increases of greater than \$3.2 million with the state providing new revenue to cover just half that total.

1.2 FY 2016-17 Tentative Budget Planning

Incorporated into the FY 2016-17 Tentative Budget is the 0.47 percent proposed increase in COLA; this assumption results in greater than \$600,000 in year-over-year revenue for the District. This revenue increase is based upon the January proposal from the Governor and does not reflect the subsequent elimination of the COLA or increase to the base allocation provided in the May Revision.

In addition, as indicated during the April Budget Study Session, this spring semester offered the most positive enrollment sign the District has recently seen: DVC and LMC each grew enrollment, comparing spring 2016 to spring 2015. The District feels that capitalizing on this positive momentum is crucial and will eventually help mark the end of the borrowing followed by stability cycle. To help incentivize DVC and LMC to continue on this positive path, increases in their resident FTES target and the dollars associated with those FTES are budgeted. On the other hand, CCC's FTES target is being reduced in recognition of the enrollment challenges it is facing. The net effect of these changes is a Districtwide increase of 301 FTES, roughly 1 percent overall. The financial impact of the FTES adjustments at each campus is shown in the "\$ Difference" column in Table 2.

	FY 2015-16 Resident FTES Target	FY 2016-17 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,581	5,381	(200)	\$ (949,160)
DVC	15,035	15,336	301	1,428,486
LMC	7,751	7,951	200	949,160
Total	28,367	28,668	301	\$ 1,428,486

Table 2

**TENTATIVE BUDGET
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District staff will continue to monitor the latest information from the state, revise 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 an approximately \$1 million net increase in ongoing, unrestricted funding, and by extension a corresponding \$1 million reduction in the current budgeted deficit, when the FY 2016-17 Adoption Budget is presented to the Governing Board in September.

2. FISCAL YEAR 2015-16 UPDATE

In September 2015, the Governing Board adopted the FY 2015-16 budget. Building upon the momentum of the economic recovery, the enacted state budget provided significant year-over-year funding increases. For the third straight year, a modest COLA (1.02 percent) was provided to the community college system, which resulted in \$1.35 million in additional revenue to the District. Moreover, the state dramatically adjusted the base allocations for community colleges; this change resulted in greater than \$6 million in additional funding. In addition, an ongoing allocation targeted at full-time faculty hiring was given to the community college system; this yielded another \$1.54 million in new, ongoing funds for the District. Finally, despite the District qualifying for 1.64 percent in eligible growth funding no additional monies from growth were budgeted in recognition of the recent enrollment struggles.

Additional restricted dollars from the state also materialized with substantial increases to categoricals, specifically the Student Success and Support Program (SSSP) and the Student Equity Program. Within these two categoricals, the state provided an additional \$185 million to the community college system, which resulted in a total District allocation of greater than \$5.5 million between the two programs. These programs have allowed the District to invest in substantial new resources in support of admissions, orientation, assessment, counseling, and follow-up in an effort to ensure that all students complete their college courses, persist to the next academic term, and achieve their educational objectives

Overall, the significant new ongoing revenues resulted in the Governing Board approving the Adoption Budget with a \$4.8 million structural surplus, as shown in Table 3 below:

Unrestricted General Fund, Operating	
Income	\$ 174,507,212
Expenses	<u>169,705,687</u>
Net Income over Expenses	\$ 4,801,525
Beginning Fund Balance at July 1, 2015	\$ 25,306,712
Operating Surplus	<u>4,801,525</u>
Projected Ending Balance at June 30, 2016	\$ 30,108,237

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2015-16.

2.1 FY 2015-16 Changes in Revenues

Apportionment Recalculation from FY 2014-15: In April 2016, the State Chancellor's Office released the final figures from FY 2014-15. Included in these figures was the complete elimination of the system's deficit factor, caused by the absence of anticipated statewide shortfalls in property taxes and enrollment fees. With the elimination of this deficit, the District received an additional \$1.1 million in apportionment revenue. Consistent with the

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business procedure that governs the District’s allocation model, this revenue was distributed to all locations.

Borrowing FTES from summer 2016: As discussed at the March 23, 2016, Governing Board meeting the decision to borrow FTES from summer 2016 will generate approximately \$8.3 million over the course of two years (FY 2015-16 and FY 2016-17). Upon receiving Governing Board direction, District staff budgeted the FY 2015-16 amount of approximately \$4.1 million in one-time funds.

2.2 FY 2015-16 Changes in Expenditures

Salary Increase: In FY 2015-16 all employee groups were given the equivalent of a 5 percent salary increase, retroactive to July 1, 2015, for bargaining unit represented and meet-and-confer employees. This salary increase resulted in an additional \$5.1 million in expenditures for the District.

2.3 FY 2015-16 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 2015-16. The projected ending balance for FY 2015-16 is inclusive of expected transfers for maintenance projects, long-term liabilities, and other one-time designations. This projected ending balance in FY 2015-16 becomes the projected beginning balance for FY 2016-17.

	2015-16 Adopted Budget	2015-16 Projected Ending Balance
Designated College Reserves	\$ 5,078,585	\$ 4,899,831
Designated District Office Reserves	256,140	174,230
Subtotal, Designated Site Reserves	\$ 5,334,725	\$ 5,074,061
5% Board Contingency Reserve	\$ 8,688,113	8,688,113
5% Board Reserve	8,688,113	8,688,113
Subtotal, Designated Board Reserves	\$ 17,376,226	\$ 17,376,226
Undesignated Districtwide Reserve	739,855	318,018
Undesignated College Reserves	5,207,322	3,109,827
Undesignated District Office Reserves	1,450,109	710,189
Subtotal, Undesignated Reserves	\$ 7,397,286	\$ 4,138,034
TOTAL RESERVES	\$ 30,108,237	\$ 26,588,321

Table 4

3. FISCAL YEAR 2016-17 TENTATIVE BUDGET

The January proposal from the Governor included very nominal ongoing revenues for the District, with the small COLA of 0.47 percent, translating to approximately \$600,000, being the only proposal of note. However, based on the information given in January, 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

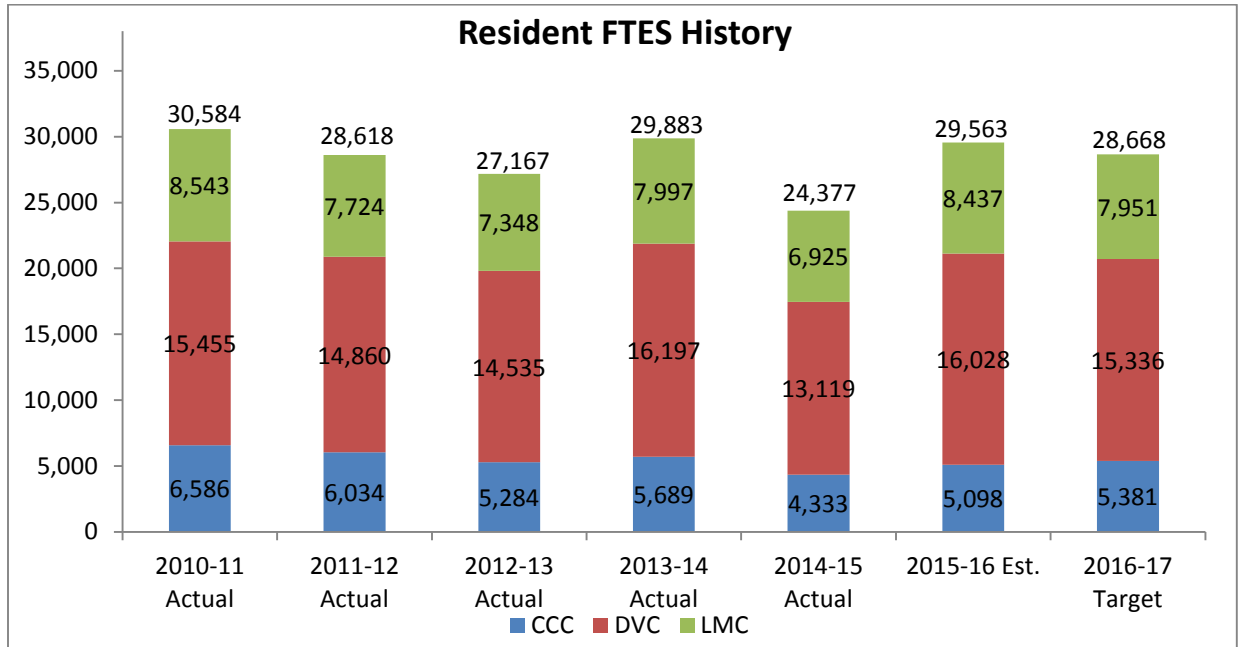
As discussed earlier, the Governor’s May Revision has slightly more ongoing revenue due to a proposed increase to the base allocation. That revenue and any additional ongoing funding from the enacted state budget will be incorporated into the Adoption Budget presented to the Governing Board in September.

**TENTATIVE BUDGET
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3.1 FY 2016-17 FTES

Resident

With a FY 2016-17 resident FTES target of 28,668, the District, for the first time in four years, plans for a slight increase in its FTES target. Graph 1 reflects a five-year history of actual resident FTES, with a projection for FY 2015-16 (summer 2016 borrowing included) and targets for FY 2016-17.



Graph 1

Non-resident

The total District non-resident (NR) target is set at a level of 2,750 FTES, unchanged from last year, with targets detailed by college in Table 5. With a non-resident target of 2,750 FTES, \$13.9 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2016-17 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 2016-17 Total FTES Targets

	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	250	5,631	17.92%
DVC	15,336	2,400	17,736	56.45%
LMC	7,951	100	8,051	25.63%
Total	28,668	2,750	31,418	100.00%

Table 6

**TENTATIVE BUDGET
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3.2 FY 2016-17 Tentative Budget Assumptions

Revenue Assumptions: Following are major revenue assumptions agreed upon during the tentative budget development process. These revenue assumptions total \$1.6 million in incremental revenue.

- COLA of 0.47 percent
 - *Potential impact:* A COLA of 0.47 percent at the resident FTES target of 28,668 will generate \$600,000 in incremental revenue for the District.
- Non-resident FTES target unchanged but with a \$6.00 per unit increase in tuition
 - *Potential impact:* The escalation of non-resident tuition will provide an increase of \$400,000 in revenue to the District, primarily attributable to DVC.
- State lottery revenue
 - *Potential impact:* \$630,000 increase in lottery revenue received from the state.
- No access/restoration funding will be earned
 - *Potential impact:* With the District almost certain to be on stability funding in FY 2016-17, no growth funding is earnable.

Expenditure Assumptions: Delineated below are major expenditure assumptions totaling \$5.6 million in increased expenses.

- Health benefits costs to increase by 7.2 percent
 - *Potential Impact:* A 7.2 percent increase in health benefits costs results in \$1.9 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 36 percent of the anticipated \$34 million annual cost of health benefits expenditures.
- 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 10.73 percent to 12.58 percent
 - *Potential Impact:* This is a finalized rate set in statute and not an assumption. The increase in the CalSTRS employer contribution results in \$1.33 million in additional costs to the District.
- CalPERS employer contribution rate to increase from 11.847 percent to 13.05 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 11.847 percent to 13.05 percent creates an additional \$560,000 expense to the District.
- 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 – Two local elections
 - *Potential impact:* With two elections in FY 2016-17, the District's budget for this item will increase \$350,000 over FY 2015-16.

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

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will remain at \$100,000;
- the worker's compensation rate will drop slightly to 1.283 percent; and
- the state unemployment insurance rate will remain at 0.05 percent.

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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 negatively 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	\$ 185,052,766
Expenses	<u>188,297,782</u>
Net Income over Expenses	\$ (3,245,016)
Beginning Fund Balance at July 1, 2016	\$ 26,588,321
Anticipated Operating Deficit	<u>(3,245,016)</u>
Projected Ending Balance at June 30, 2017	\$ 23,343,305

Table 7

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$23,343,305 at June 30, 2017, has restricted and unrestricted components. Table 8 summarizes those components.

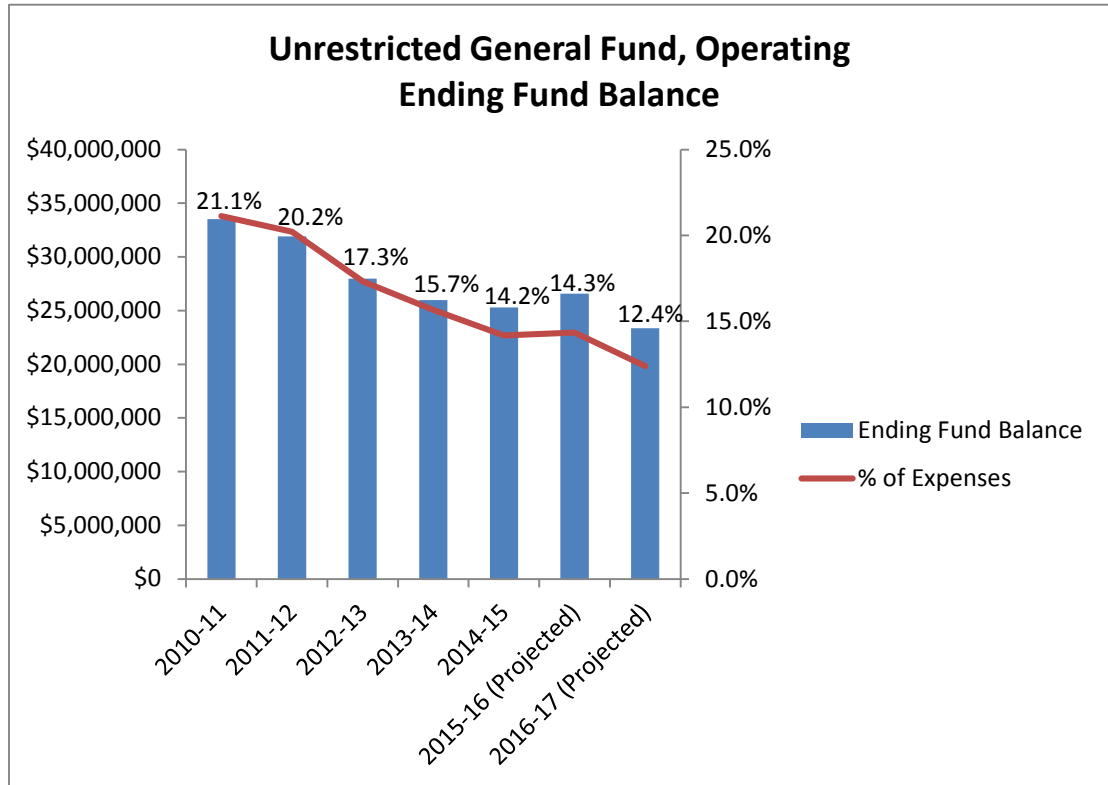
Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 9,270,082
5% Board Reserve	9,270,082
1% Site Reserves	2,465,675
Designated Reserve	<u>1,345,525</u>
Subtotal Restricted	\$ 22,351,364
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>991,941</u>
Subtotal Unrestricted	\$ 991,941
Total Reserves	\$ 23,343,305

Table 8

**TENTATIVE BUDGET
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Graph 2 reflects a four-year history of actual ending fund balances with projections for 2015-16 and 2016-17.



Graph 2

3.5 Areas of Concern

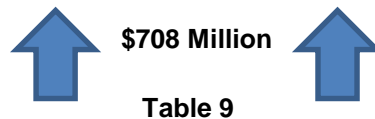
- student demand for courses has been a multi-year issue for the District;
- the eventual end of the Proposition 30 tax increases (2016 and 2018);
- health benefit premium costs continue to rise;
- funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits; and
- significant planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on the District's finances.

**TENTATIVE BUDGET
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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, 2016</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2017</u>
F11 Unrestricted GF	\$ 39,226,946	\$ 188,698,051	\$ 194,360,715	\$ 33,564,282
F12 Restricted GF	210,569	21,991,538	22,160,837	41,270
F21 2002 Bond Redemption	1,995,252	7,072,793	5,015,813	4,052,232
F22 2006 Bond Redemption	10,637,805	15,117,913	8,623,864	17,131,854
F23 2014 Bond Redemption	10,233,297	22,942,552	3,316,700	29,859,149
F29 Long-term Debt	6,059,408	114,427	100,000	6,073,835
F41 Capital Project	20,411,307	6,400,000	9,121,007	17,690,300
F43 Bond 2006	79,701,484	250,000	30,570,462	49,381,022
F44 Bond 2014	118,950,325	450,000	6,000,719	113,399,606
F51 Bookstore	1,253,204	10,277,014	10,310,731	1,219,487
F52 Cafeteria	236,406	1,007,507	1,007,601	236,312
F59 Data Center	1,049,785	-	60,000	989,785
F61 Self Insurance	713,577	101,750	40,000	775,327
F69 Retiree Benefits	13,731,460	2,574,434	5,800,650	10,505,244
F71 Student Organization	1,061,687	365,712	579,533	847,866
F73 Student Center	1,440,644	274,918	167,809	1,547,753
F74 Financial Aid	-	37,490,633	37,490,633	-
F75 Scholarship Trust	494,714	1,350	4,004	492,060
F77 OPEB Irrevocable Trust	77,634,349	8,389,461	265,489	85,758,321
Total	385,042,219	323,520,053	334,996,567	373,565,705



\$708 Million

Table 9

5. CONCLUSION

After a fantastic budget in FY 2015-16 in which significant ongoing funds from COLA, base allocation increases, and full-time faculty dollars were made available, the budget currently being proposed for FY 2016-17 can best be described as a disappointment. This is reflected in the \$3.2 million structural deficit anticipated in the Tentative Budget at the time it was built; increases in CalSTRS, CalPERS, health care and other ongoing costs simply cannot be covered by the meager ongoing funds being made available. The May Revision increase in base funding would offset \$1 million of the structural deficit. Even so, building enrollment momentum in FY 2016-17 will be crucial and with initiatives such as the marketing campaign and enrollment management planning, the District is taking every effort to ensure that enrollment targets are reached.

Budget assumptions reflect caution and continue the somewhat conservative approach that has led the District to fiscal stability over the last decade. The District remains 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

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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 2016-17

The Tentative Budget for Fiscal Year 2016-17 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
2016-2017 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

Summary Overview: 2016-2017 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2016							
Total Beginning Fund Balance	950,366	3,843,659	2,286,293	7,080,318	1,010,337	18,497,666	26,588,321
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	50,014,402	50,014,402
Property Taxes	-	-	-	-	-	90,900,966	90,900,966
Local Funding	-	-	-	-	-	934,739	934,739
Student Enrollment Fees, 98%	-	-	-	-	-	15,712,389	15,712,389
Subtotal	-	-	-	-	-	157,562,496	157,562,496
State Revenues (<i>exclusive of Apportionment revenue</i>)	8,190	536,097	90,000	634,287	-	7,552,884	8,187,171
Local Revenues, SB 361 Revenue Allocation	277,009	2,780,510	449,619	3,507,138	-	13,895,122	17,402,260
Local Revenues beyond SB 361 Revenue Allocation	329,936	149,259	485,858	965,053	186,500	-	1,151,553
Interfund Transfers in	-	180,450	100,000	280,450	50,000	-	330,450
Intrafund and Subfund Transfers In	751,386	901,491	411,555	2,064,432	947,744	24,371,798	27,383,974
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,366,521	4,547,807	1,540,027	7,454,355	1,184,244	203,382,300	212,020,899
Operating Allocation	25,698,337	75,242,844	36,404,787	137,345,968	16,365,679	-	153,711,647
TOTAL RESOURCES	28,015,224	83,634,310	40,231,107	151,880,641	18,560,260	221,879,966	392,320,867

Summary Overview: 2016-2017 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	7,730,459	24,785,682	9,543,184	42,059,325	-	-	42,059,325
Part-time Faculty, Instructional & Non-Instructional	5,346,221	17,558,000	8,359,924	31,264,145	-	211,600	31,475,745
Academic Managers	1,551,511	2,612,922	1,749,669	5,914,102	1,014,956	-	6,929,058
Classified Managers	830,330	1,214,669	1,023,126	3,068,125	3,438,366	-	6,506,491
Full-time Classified	3,625,826	9,482,916	5,515,283	18,624,025	5,476,921	66,840	24,167,786
Hourly classified, students, other	487,956	1,004,438	524,316	2,016,710	215,700	30,000	2,262,410
Total Salaries	19,572,303	56,658,627	26,715,502	102,946,432	10,145,943	308,440	113,400,815
Employee Benefits	6,494,818	19,549,897	9,289,207	35,333,922	4,666,443	12,426,865	52,427,230
Total Salaries and Benefits	26,067,121	76,208,524	36,004,709	138,280,354	14,812,386	12,735,305	165,828,045
Supplies	412,792	1,651,995	711,377	2,776,164	270,050	-	3,046,214
Operating expenses	634,752	3,092,439	1,862,177	5,589,368	2,472,554	7,964,500	16,026,422
Equipment and Capital Outlay	149,255	146,146	90,150	385,551	113,300	-	498,851
Other Outgo	81,152	77,657	79,605	238,414	100,000	2,559,836	2,898,250
Intrafund and Subfund Transfers Out	221,201	439,210	238,875	899,286	-	179,782,494	180,681,780
TOTAL USES	27,566,273	81,615,971	38,986,893	148,169,137	17,768,290	203,042,135	368,979,562
Net Revenues over/(under) Expenditures	(501,415)	(1,825,320)	(1,042,079)	(3,368,814)	(218,367)	340,165	(3,247,016)
ENDING FUND BALANCE, June, 30, 2017	448,951	2,018,339	1,244,214	3,711,504	791,970	18,837,831	23,341,305
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	275,317	1,626,128	389,052	2,290,497	175,178	9,270,082	11,735,757
Designated Reserves - Deficit Reserves, 5% Board Reserve	173,634	392,211	691,182	1,257,027	88,498	9,270,082	10,615,607
Undesignated Reserves	-	-	163,980	163,980	530,294	297,667	991,941
	448,951	2,018,339	1,244,214	3,711,504	793,970	18,837,831	23,343,305

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2016-2017 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 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	33,347,203	19,094,966	25,337,996
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	23,011,219	17,374,244	24,676,406
8671 Homeowners Revenue	686,297	670,831	721,143	721,143	327,114	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	8,101	274	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	74,339,520	72,449,909	80,374,518
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	936,691	(26,651)	987,369
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,877,323	2,348,219	3,184,574
8817 ERAF	4,236,157	5,329,334	5,729,034	5,729,034	7,121,099	5,671,122
8919 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	3,030,434	1,079,906	934,739
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	15,568,723	18,354,887	15,712,389
Apportionment Revenues	\$ 142,067,334	\$ 150,465,934	\$ 155,398,455	\$ 159,569,391	\$ 138,123,967	\$ 157,562,496
8160 Veterans Education	597	2,995	-	-	4,276	2,995
Total Federal Revenues	\$ 597	\$ 2,995	\$ -	\$ -	\$ 4,276	\$ 2,995
8613 Apprenticeship Revenue	184,759	78,970	409,500	409,500	277,537	409,500
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	446,038	586,892
8617 Part Time Office Hours	151,769	151,769	-	-	-	-
8618 Part Time Health Revenue	33,015	33,015	-	-	-	-
8620 General Categorical Programs	279,317	306,142	308,104	308,104	234,696	224,787
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	3,759,000	1,937,149	4,391,940
8690 State Tax Subventions	758,842	1,951,598	16,494,287	16,494,287	16,494,124	2,574,052
Total Other State Revenues	\$ 5,858,208	\$ 7,320,834	\$ 21,557,783	\$ 21,557,783	\$ 19,389,544	\$ 8,187,171

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
8820 Contributions and Gifts	206,213	84,238	32,932	32,932	-	-
8840 Sales and Commissions	97,203	92,121	-	105,303	105,443	-
8851 Rentals and Leases	348,592	337,695	105,000	193,360	203,727	105,000
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	209,042	150,000
8874 2% of Enrollment Fees	336,969	317,672	317,909	317,909	374,590	322,167
8870 Other Student Fees and Charges	1,800,318	2,000,340	1,908,920	2,064,852	2,034,205	1,809,971
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,815,142	13,342,284	13,895,122
8880 Other Student Fees	549,125	778,680	1,375,000	1,311,007	1,218,377	1,375,000
8890 Other Local Revenues	1,533,849	1,740,841	860,647	1,601,826	1,188,613	896,553
Total Other Local Revenues	\$ 18,007,172	\$ 18,769,864	\$ 18,536,550	\$ 19,563,331	\$ 18,676,281	\$ 18,553,813
Total Revenues	\$ 165,933,311	\$ 176,559,627	\$ 195,492,788	\$ 200,690,505	\$ 176,194,068	\$ 184,306,475
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,687	1,784	-
8910 Proceeds of General Fixed Assets	2,281	11,610	-	-	2,138	2,000
8980 Interfund Transfers In	542,042	540,843	208,333	489,737	281,404	330,450
8990 Intrafund and Subfund Transfers In	22,098,852	31,700,850	34,879,308	38,999,933	37,830,360	27,383,974
8994 Operating Allocation	141,249,044	142,117,770	151,854,692	151,854,692	151,854,692	153,711,647
8997 District Subsidy for Colleges	569,142	-	-	-	-	-
Total Other Financing Sources	\$ 164,462,615	\$ 174,372,529	\$ 186,942,333	\$ 191,346,049	\$ 189,970,378	\$ 181,428,071
Total Revenues and Other Financing Sources	\$ 330,395,926	\$ 350,932,156	\$ 382,435,121	\$ 392,036,554	\$ 366,164,446	\$ 365,734,546

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	30,638,486	30,821,967	31,757,564	33,345,459	29,706,599	35,384,523
1200 Noninstructional Salaries Full Time	12,488,501	12,666,414	13,135,100	13,692,653	11,791,797	13,603,860
1300 Instructional Salaries Part Time	28,157,445	30,657,527	30,103,946	31,542,806	26,489,570	30,462,351
1400 Noninstructional Salaries Part Time	1,158,153	1,462,137	1,098,930	1,397,733	1,257,338	1,013,394
Total Academic Salaries	\$ 72,442,585	\$ 75,608,045	\$ 76,095,540	\$ 79,978,651	\$ 69,245,304	\$ 80,464,128
2100 Noninstructional Salaries Full Time	23,682,003	24,169,269	26,094,517	27,442,769	23,151,590	27,531,626
2200 Instructional Aides Full Time	2,541,065	2,582,894	2,813,066	2,895,089	2,631,761	3,142,651
2300 Variable Non-Instructional	2,573,436	2,960,244	1,587,117	1,610,297	2,641,997	1,662,332
2400 Variable Classroom Aide	913,866	922,791	519,063	724,434	916,826	534,577
2500 Variable Manager/Supervisor Short Term Hourly	91,810	149,187	147,192	147,192	99,124	-
2600 Variable Aide Other	179,655	223,846	65,499	168,948	214,723	65,501
Total Classified Salaries	\$ 29,981,835	\$ 31,008,231	\$ 31,226,454	\$ 32,988,729	\$ 29,656,021	\$ 32,936,687
3000 Benefits	40,962,336	44,414,951	46,930,957	47,654,456	41,914,028	52,427,230
Total Salaries and Benefits	\$ 143,386,756	\$ 151,031,227	\$ 154,252,951	\$ 160,621,836	\$ 140,815,353	\$ 165,828,045
4000 Supplies and Materials	\$ 1,888,596	\$ 1,915,897	\$ 3,232,834	\$ 3,390,587	\$ 2,718,395	\$ 3,046,214

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5100 Consultants	964,004	1,138,864	1,124,905	1,090,005	1,032,304	1,120,905
5200 Travel	483,022	627,033	698,923	790,343	589,900	749,835
5300 Dues and Memberships	253,927	353,869	252,472	281,012	385,415	236,216
5400 Insurance	2,968,850	3,207,138	3,399,520	3,399,520	3,277,454	3,294,940
5500 Utilities and Housekeeping	4,156,332	4,029,532	4,308,142	4,316,833	3,410,611	4,344,915
5600 Contract Services	3,320,982	3,554,821	3,315,969	3,350,894	3,365,414	3,363,881
5690 Other Operating Expenses	1,060,449	1,000,278	1,114,338	1,091,416	884,781	973,721
5700 Legal/Elections/Audit Expenses	292,712	893,111	592,000	592,000	480,798	942,000
5800 Other Services and Expenses	1,052,364	1,076,327	933,298	958,573	887,329	945,411
5900 Interprogram Charges (credits)	(55,955)	(36,561)	54,598	55,098	(65,091)	54,598
Total Other Operating Expenses	\$ 14,496,687	\$ 15,844,412	\$ 15,794,165	\$ 15,925,694	\$ 14,248,915	\$ 16,026,422
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	11,320	15,610	7,718	7,718	14,832	7,718
6300 Library Books	78,377	68,244	61,750	69,018	69,149	61,750
6400 Equipment	585,480	746,936	408,986	416,897	543,456	427,883
Total Capital Outlay	\$ 675,177	\$ 830,790	\$ 479,954	\$ 495,133	\$ 627,437	\$ 498,851
7300 Interfund Transfers Out	5,362,625	8,827,694	11,643,719	14,328,907	14,035,588	2,896,153
7600 Other Student Payments	-	326	2,097	2,097	2,875	2,097
7800 Intrafund and Subfund Transfers Out	25,308,235	31,056,393	40,373,184	45,897,005	39,185,299	26,970,133
7894 Operating Allocation from	141,249,044	142,117,770	151,854,692	151,854,692	151,854,692	153,711,647
Total Transfers and Other Outgo	\$ 171,919,904	\$ 182,002,183	\$ 203,873,692	\$ 212,082,701	\$ 205,078,454	\$ 183,580,030
Total Expenses	\$ 332,367,120	\$ 351,624,509	\$ 377,633,596	\$ 392,515,951	\$ 363,488,554	\$ 368,979,562

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Net Revenues Over (Under) Expenses	\$ (1,971,194)	\$ (692,353)	\$ 4,801,525	\$ (479,397)	\$ 2,675,892	\$ (3,245,016)
Beginning Fund Balance	27,962,576	25,991,382	25,306,712	25,299,029	25,299,029	26,588,321
Ending Fund Balance	\$ 25,991,382	\$ 25,299,029	\$ 30,108,237	\$ 24,819,632	\$ 27,974,921	\$ 23,343,305
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7902 5% Board Contingency Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7903 Deficit Funding Reserve	-	-	776,992	776,992	-	805,267
7904 College/DO Local Reserves (1% minimum)	-	-	3,650,450	2,062,698	-	2,465,675
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	818,342	720,700	-	451,317
			<u>22,710,951</u>	<u>21,025,557</u>		<u>22,351,364</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	739,855	1,174,181	-	297,667
7999 Undesignated College and DO Reserves	-	-	6,657,431	2,619,894	-	694,274
			<u>7,397,286</u>	<u>3,794,075</u>		<u>991,941</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 30,108,237	\$ 24,819,632	\$ -	\$ 23,343,305

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8613 Apprenticeship Revenue	3,697	1,578	8,190	8,190	5,550	8,190
8620 General Categorical Programs	79,534	77,572	79,534	79,534	37,498	-
Total Other State Revenues	\$ 83,231	\$ 79,150	\$ 87,724	\$ 87,724	\$ 43,048	\$ 8,190
8820 Contributions and Gifts	-	1,000	-	-	-	-
8840 Sales and Commissions	75	90	-	15	30	-
8851 Rentals and Leases	68,043	68,106	50,000	56,033	66,400	50,000
8874 2% of Enrollment Fees	36,327	31,548	31,548	31,548	41,033	27,009
8870 Other Student Fees and Charges	58,981	165,506	104,580	154,939	159,998	-
8880 Other Student Fees	78,771	125,693	250,000	72,350	115,801	250,000
8890 Other Local Revenues	586,313	582,249	264,882	438,911	413,864	279,936
Total Other Local Revenues	\$ 828,510	\$ 974,192	\$ 701,010	\$ 753,796	\$ 797,126	\$ 606,945
Total Revenues	\$ 911,741	\$ 1,053,342	\$ 788,734	\$ 841,520	\$ 840,174	\$ 615,135
8910 Proceeds of General Fixed Assets	1,532	3,884	-	-	-	-
8980 Interfund Transfers In	141,130	63,497	-	14,900	14,900	-
8990 Intrafund and Subfund Transfers In	154,689	297,199	347,602	581,896	453,589	751,386
8994 Operating Allocation	24,372,525	24,885,233	26,438,931	26,438,931	26,438,932	25,698,337
8997 District Subsidy for Colleges	254,127	-	-	-	-	-
Total Other Financing Sources	\$ 24,924,003	\$ 25,249,813	\$ 26,786,533	\$ 27,035,727	\$ 26,907,421	\$ 26,449,723
Total Revenues and Other Financing Sources	\$ 25,835,744	\$ 26,303,155	\$ 27,575,267	\$ 27,877,247	\$ 27,747,595	\$ 27,064,858

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1100 Monthly Instructional Salary	5,532,458	5,324,995	5,639,823	5,921,814	5,431,630	5,913,251
1200 Noninstructional Salaries Full Time	3,107,236	3,061,092	3,181,010	3,340,061	2,913,947	3,368,719
1300 Instructional Salaries Part Time	5,094,539	5,563,131	5,357,199	5,625,059	4,815,122	5,106,336
1400 Noninstructional Salaries Part Time	279,423	440,379	370,179	431,937	530,272	239,885
Total Academic Salaries	\$ 14,013,656	\$ 14,389,597	\$ 14,548,211	\$ 15,318,871	\$ 13,690,971	\$ 14,628,191
2100 Noninstructional Salaries Full Time	3,548,366	3,514,763	3,689,368	3,873,836	3,252,624	3,832,078
2200 Instructional Aides Full Time	469,902	522,380	614,064	644,766	575,957	624,078
2300 Variable Non-Instructional	862,960	846,599	483,358	379,096	699,638	462,142
2400 Variable Classroom Aide	84,192	82,628	24,282	24,282	80,929	24,312
2600 Variable Aide Other	-	1,801	1,500	1,500	1,922	1,502
Total Classified Salaries	\$ 4,965,420	\$ 4,968,171	\$ 4,812,572	\$ 4,923,480	\$ 4,611,070	\$ 4,944,112
3000 Benefits	5,355,096	5,633,103	5,656,603	5,771,848	5,533,406	6,494,818
Total Salaries and Benefits	\$ 24,334,172	\$ 24,990,871	\$ 25,017,386	\$ 26,014,199	\$ 23,835,447	\$ 26,067,121
4000 Supplies and Materials	\$ 311,193	\$ 419,293	\$ 472,286	\$ 755,626	\$ 550,609	\$ 412,792
5100 Consultants	9,187	22,958	7,555	7,555	29,852	7,555
5200 Travel	54,755	109,019	62,518	72,268	65,921	61,389
5300 Dues and Memberships	48,498	56,867	36,627	36,627	81,400	19,071
5400 Insurance	-	87,780	104,580	104,580	117,568	-
5500 Utilities and Housekeeping	42,447	41,000	49,705	49,705	38,061	49,705
5600 Contract Services	647,602	550,504	387,044	394,784	460,748	385,044
5690 Other Operating Expenses	87,946	113,745	164,721	164,721	119,428	64,721
5800 Other Services and Expenses	40,791	40,694	47,267	47,267	65,105	47,267
Total Other Operating Expenses	\$ 931,226	\$ 1,022,567	\$ 860,017	\$ 877,507	\$ 978,083	\$ 634,752

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
6200 Buildings	11,320	15,610	7,718	7,718	14,832	7,718
6300 Library Books	11,315	21,701	10,500	14,730	17,131	10,500
6400 Equipment	173,006	144,918	133,037	133,037	124,044	131,037
Total Capital Outlay	\$ 195,641	\$ 182,229	\$ 151,255	\$ 155,485	\$ 156,007	\$ 149,255
7300 Interfund Transfers Out	1,191,460	104,306	82,153	82,153	-	81,152
7600 Other Student Payments	-	-	-	-	2,875	-
7800 Intrafund and Subfund Transfers Out	6,334	11,314	152,458	152,458	-	221,201
Total Transfers and Other Outgo	\$ 1,197,794	\$ 115,620	\$ 234,611	\$ 234,611	\$ 2,875	\$ 302,353
Total Expenses	\$ 26,970,026	\$ 26,730,580	\$ 26,735,555	\$ 28,037,428	\$ 25,523,021	\$ 27,566,273
Net Revenues Over (Under) Expenses	\$ (1,134,282)	\$ (427,425)	\$ 839,712	\$ (160,181)	\$ 2,224,574	\$ (501,415)
Beginning Fund Balance	2,992,237	1,857,954	1,430,531	1,430,531	1,430,531	950,366
Ending Fund Balance	\$ 1,857,955	\$ 1,430,529	\$ 2,270,243	\$ 1,270,350	\$ 3,655,105	\$ 448,951
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	136,589	136,589	-	146,757
7904 College/DO Local Reserves (1% minimum)	-	-	452,799	452,799	-	275,317
7900 Designated Reserves	-	-	297,650	168,927	-	26,877
			<u>887,038</u>	<u>758,315</u>		<u>448,951</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,383,205	512,035	-	-
			<u>1,383,205</u>	<u>512,035</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,270,243	\$ 1,270,350	\$ -	\$ 448,951

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8160 Veterans Education	-	-	-	-	333	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 333	\$ -
8613 Apprenticeship Revenue	181,062	77,392	401,310	401,310	271,987	401,310
8620 General Categorical Programs	113,848	134,787	134,787	134,787	119,590	134,787
Total Other State Revenues	\$ 294,910	\$ 212,179	\$ 536,097	\$ 536,097	\$ 391,577	\$ 536,097
8820 Contributions and Gifts	206,213	83,238	32,932	32,932	-	-
8840 Sales and Commissions	93,354	89,580	-	103,842	103,841	-
8851 Rentals and Leases	82,892	71,840	55,000	104,201	104,201	55,000
8874 2% of Enrollment Fees	241,002	229,445	229,445	229,445	257,927	235,479
8870 Other Student Fees and Charges	1,673,160	1,747,062	1,789,400	1,833,134	1,792,646	1,795,031
8880 Other Student Fees	446,914	624,467	750,000	1,135,448	1,069,454	750,000
8890 Other Local Revenues	317,277	332,908	81,318	181,237	212,072	94,259
Total Other Local Revenues	\$ 3,060,812	\$ 3,178,540	\$ 2,938,095	\$ 3,620,239	\$ 3,540,141	\$ 2,929,769
Total Revenues	\$ 3,355,722	\$ 3,390,719	\$ 3,474,192	\$ 4,156,336	\$ 3,932,051	\$ 3,465,866
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,687	1,784	-
8980 Interfund Transfers In	368,313	385,953	128,333	325,337	197,004	180,450
8990 Intrafund and Subfund Transfers In	742,180	1,152,616	885,270	2,137,968	1,751,954	901,491
8994 Operating Allocation	69,241,729	68,760,842	73,699,185	73,699,185	73,699,184	75,242,844
8997 District Subsidy for Colleges	238,114	-	-	-	-	-
Total Other Financing Sources	\$ 70,591,590	\$ 70,300,867	\$ 74,712,788	\$ 76,164,177	\$ 75,649,926	\$ 76,324,785
Total Revenues and Other Financing Sources	\$ 73,947,312	\$ 73,691,586	\$ 78,186,980	\$ 80,320,513	\$ 79,581,977	\$ 79,790,651

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1100 Monthly Instructional Salary	18,569,339	18,382,646	19,018,126	19,969,049	17,505,184	21,917,637
1200 Noninstructional Salaries Full Time	5,222,714	5,265,320	5,475,370	5,637,546	4,809,530	5,480,967
1300 Instructional Salaries Part Time	16,121,919	17,185,661	17,357,216	18,158,739	15,147,099	17,365,173
1400 Noninstructional Salaries Part Time	395,790	446,815	191,327	360,478	301,881	192,827
Total Academic Salaries	\$ 40,309,762	\$ 41,280,442	\$ 42,042,039	\$ 44,125,812	\$ 37,763,694	\$ 44,956,604
2100 Noninstructional Salaries Full Time	8,399,289	8,147,467	8,867,383	9,374,389	7,477,278	9,326,118
2200 Instructional Aides Full Time	1,216,689	1,143,754	1,172,584	1,172,584	1,128,603	1,371,467
2300 Variable Non-Instructional	1,009,185	1,296,892	596,083	675,435	1,137,686	597,671
2400 Variable Classroom Aide	402,455	389,072	342,768	351,009	358,063	342,768
2500 Variable Manager/Supervisor Short Term Hourly	69,685	148,664	147,192	147,192	99,124	-
2600 Variable Aide Other	87,629	136,368	63,999	65,976	147,216	63,999
Total Classified Salaries	\$ 11,184,932	\$ 11,262,217	\$ 11,190,009	\$ 11,786,585	\$ 10,347,970	\$ 11,702,023
3000 Benefits	14,545,468	15,646,323	17,026,384	17,384,213	15,106,056	19,549,897
Total Salaries and Benefits	\$ 66,040,162	\$ 68,188,982	\$ 70,258,432	\$ 73,296,610	\$ 63,217,720	\$ 76,208,524
4000 Supplies and Materials	\$ 833,473	\$ 708,614	\$ 1,565,938	\$ 1,214,584	\$ 1,244,716	\$ 1,651,995
5100 Consultants	156,735	176,967	110,779	154,229	164,859	110,779
5200 Travel	152,379	154,066	207,139	205,712	211,215	207,515
5300 Dues and Memberships	51,591	95,564	62,735	67,315	97,558	62,735
5400 Insurance	1,390,358	1,460,584	1,600,000	1,600,000	1,566,785	1,600,000
5500 Utilities and Housekeeping	121,722	86,496	102,502	113,902	89,562	102,502
5600 Contract Services	772,751	749,959	624,476	633,126	706,579	624,476
5690 Other Operating Expenses	257,297	244,407	229,338	224,373	92,275	229,338
5800 Other Services and Expenses	104,727	131,567	155,094	155,094	86,130	155,094
Total Other Operating Expenses	\$ 3,007,560	\$ 3,099,610	\$ 3,092,063	\$ 3,153,751	\$ 3,014,963	\$ 3,092,439

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

<u>Description</u>	<u>Final Actuals</u> <u>2013-2014</u>	<u>Final Actuals</u> <u>2014-2015</u>	<u>Adopted Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>YTD Actuals</u> <u>2015-2016</u>	<u>Tentative Budget</u> <u>2016-2017</u>
6300 Library Books	57,218	43,066	40,000	43,038	39,084	40,000
6400 Equipment	276,992	231,349	106,146	110,557	307,403	106,146
Total Capital Outlay	\$ 334,210	\$ 274,415	\$ 146,146	\$ 153,595	\$ 346,487	\$ 146,146
7300 Interfund Transfers Out	2,393,651	894,954	80,560	2,765,748	2,685,188	75,560
7600 Other Student Payments	-	326	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	978,646	1,127,358	324,981	1,744,750	1,419,769	439,210
Total Transfers and Other Outgo	\$ 3,372,297	\$ 2,022,638	\$ 407,638	\$ 4,512,595	\$ 4,104,957	\$ 516,867
Total Expenses	\$ 73,587,702	\$ 74,294,259	\$ 75,470,217	\$ 82,331,135	\$ 71,928,843	\$ 81,615,971
Net Revenues Over (Under) Expenses	\$ 359,610	\$ (602,673)	\$ 2,716,763	\$ (2,010,622)	\$ 7,653,134	\$ (1,825,320)
Beginning Fund Balance	3,787,978	4,147,588	3,544,915	3,544,915	3,544,915	3,843,659
Ending Fund Balance	\$ 4,147,588	\$ 3,544,915	\$ 6,261,678	\$ 1,534,293	\$ 11,198,049	\$ 2,018,339
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	367,994	367,994	-	382,211
7904 College/DO Local Reserves (1% minimum)	-	-	2,662,299	1,074,547	-	1,626,128
7900 Designated Reserves	-	-	57,171	91,752	-	10,000
			<u>3,087,464</u>	<u>1,534,293</u>		<u>2,018,339</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	3,174,214	-	-	-
			<u>3,174,214</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,261,678	\$ 1,534,293	\$ -	\$ 2,018,339

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8160 Veterans Education	597	2,995	-	-	3,943	2,995
Total Federal Revenues	\$ 597	\$ 2,995	\$ -	\$ -	\$ 3,943	\$ 2,995
8620 General Categorical Programs	85,935	93,783	93,783	93,783	77,608	90,000
Total Other State Revenues	\$ 85,935	\$ 93,783	\$ 93,783	\$ 93,783	\$ 77,608	\$ 90,000
8840 Sales and Commissions	3,774	2,451	-	1,446	1,572	-
8851 Rentals and Leases	58,309	54,678	-	33,126	33,126	-
8874 2% of Enrollment Fees	59,640	56,679	56,916	56,916	75,630	59,679
8870 Other Student Fees and Charges	68,177	87,772	14,940	76,779	81,561	14,940
8880 Other Student Fees	23,440	28,520	375,000	103,209	33,122	375,000
8890 Other Local Revenues	570,264	755,434	477,947	941,043	507,684	485,858
Total Other Local Revenues	\$ 783,604	\$ 985,534	\$ 924,803	\$ 1,212,519	\$ 732,695	\$ 935,477
Total Revenues	\$ 870,136	\$ 1,082,312	\$ 1,018,586	\$ 1,306,302	\$ 814,246	\$ 1,028,472
8910 Proceeds of General Fixed Assets	-	-	-	-	238	-
8980 Interfund Transfers In	-	91,393	80,000	80,000	-	100,000
8990 Intrafund and Subfund Transfers In	292,688	1,807,878	335,798	2,891,735	2,812,759	411,555
8994 Operating Allocation	33,085,833	33,340,416	35,548,607	35,548,607	35,548,608	36,404,787
8997 District Subsidy for Colleges	76,901	-	-	-	-	-
Total Other Financing Sources	\$ 33,455,422	\$ 35,239,687	\$ 35,964,405	\$ 38,520,342	\$ 38,361,605	\$ 36,916,342
Total Revenues and Other Financing Sources	\$ 34,325,558	\$ 36,321,999	\$ 36,982,991	\$ 39,826,644	\$ 39,175,851	\$ 37,944,814

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1100 Monthly Instructional Salary	6,536,689	7,114,326	7,099,615	7,454,596	6,769,785	7,553,635
1200 Noninstructional Salaries Full Time	3,282,981	3,434,157	3,521,546	3,724,384	3,213,482	3,739,218
1300 Instructional Salaries Part Time	6,940,987	7,908,735	7,389,531	7,759,008	6,527,349	7,990,842
1400 Noninstructional Salaries Part Time	327,149	395,871	367,562	435,456	253,374	369,082
Total Academic Salaries	\$ 17,087,806	\$ 18,853,089	\$ 18,378,254	\$ 19,373,444	\$ 16,763,990	\$ 19,652,777
2100 Noninstructional Salaries Full Time	4,616,213	4,909,696	5,163,823	5,422,014	4,796,821	5,391,303
2200 Instructional Aides Full Time	854,474	916,760	1,026,418	1,077,739	927,201	1,147,106
2300 Variable Non-Instructional	498,153	585,835	333,282	367,699	612,194	356,819
2400 Variable Classroom Aide	427,219	451,091	152,013	349,143	477,834	167,497
2600 Variable Aide Other	90,657	85,677	-	101,472	65,585	-
Total Classified Salaries	\$ 6,486,716	\$ 6,949,059	\$ 6,675,536	\$ 7,318,067	\$ 6,879,635	\$ 7,062,725
3000 Benefits	7,085,665	8,028,984	8,065,595	8,230,807	7,717,684	9,289,207
Total Salaries and Benefits	\$ 30,660,187	\$ 33,831,132	\$ 33,119,385	\$ 34,922,318	\$ 31,361,309	\$ 36,004,709
4000 Supplies and Materials	\$ 514,805	\$ 595,597	\$ 891,779	\$ 1,100,810	\$ 714,860	\$ 711,377
5100 Consultants	183,253	156,839	167,171	126,321	53,850	122,921
5200 Travel	119,454	123,856	141,601	163,101	96,256	171,312
5300 Dues and Memberships	46,075	80,197	34,910	57,720	91,340	34,910
5400 Insurance	-	10,164	14,940	14,940	-	14,940
5500 Utilities and Housekeeping	55,901	45,081	33,092	33,092	41,322	33,092
5600 Contract Services	597,634	761,867	795,882	814,417	650,122	814,417
5690 Other Operating Expenses	574,047	560,947	645,094	627,137	433,076	602,137
5800 Other Services and Expenses	45,697	45,764	13,850	13,850	26,263	13,850
5900 Interprogram Charges (credits)	(56,051)	(36,607)	54,598	55,098	(65,129)	54,598
Total Other Operating Expenses	\$ 1,566,010	\$ 1,748,108	\$ 1,901,138	\$ 1,905,676	\$ 1,327,100	\$ 1,862,177

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
6300 Library Books	9,844	3,477	11,250	11,250	12,934	11,250
6400 Equipment	51,109	293,305	78,900	82,300	33,350	78,900
Total Capital Outlay	\$ 60,953	\$ 296,782	\$ 90,150	\$ 93,550	\$ 46,284	\$ 90,150
7300 Interfund Transfers Out	533,512	110,806	130,606	130,606	-	79,605
7800 Intrafund and Subfund Transfers Out	2,264,264	318,631	522,876	872,876	711,858	238,875
Total Transfers and Other Outgo	\$ 2,797,776	\$ 429,437	\$ 653,482	\$ 1,003,482	\$ 711,858	\$ 318,480
Total Expenses	\$ 35,599,731	\$ 36,901,056	\$ 36,655,934	\$ 39,025,836	\$ 34,161,411	\$ 38,986,893
Net Revenues Over (Under) Expenses	\$ (1,274,173)	\$ (579,057)	\$ 327,057	\$ 800,808	\$ 5,014,440	\$ (1,042,079)
Beginning Fund Balance	3,241,176	1,967,004	1,387,948	1,387,948	1,387,949	2,286,293
Ending Fund Balance	\$ 1,967,003	\$ 1,387,947	\$ 1,715,005	\$ 2,188,756	\$ 6,402,389	\$ 1,244,214
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	189,683	189,683	-	187,801
7904 College/DO Local Reserves (1% minimum)	-	-	372,038	372,038	-	389,052
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	414,440	410,940	-	414,440
			<u>1,065,102</u>	<u>1,061,602</u>		<u>1,080,234</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	649,903	1,127,154	-	163,980
			<u>649,903</u>	<u>1,127,154</u>		<u>163,980</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,715,005	\$ 2,188,756	\$ -	\$ 1,244,214

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8851 Rentals and Leases	139,348	143,071	-	-	-	-
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	209,042	150,000
8890 Other Local Revenues	59,995	70,250	36,500	40,635	54,993	36,500
Total Other Local Revenues	\$ 301,402	\$ 350,714	\$ 157,500	\$ 161,635	\$ 264,035	\$ 186,500
Total Revenues	\$ 301,402	\$ 350,714	\$ 157,500	\$ 161,635	\$ 264,035	\$ 186,500
8910 Proceeds of General Fixed Assets	749	7,726	-	-	1,900	2,000
8980 Interfund Transfers In	32,599	-	-	69,500	69,500	50,000
8990 Intrafund and Subfund Transfers In	142,177	867,117	1,248,079	1,308,444	749,499	947,744
8994 Operating Allocation	14,548,957	15,131,279	16,167,969	16,167,969	16,167,968	16,365,679
Total Other Financing Sources	\$ 14,724,482	\$ 16,006,122	\$ 17,416,048	\$ 17,545,913	\$ 16,988,867	\$ 17,365,423
Total Revenues and Other Financing Sources	\$ 15,025,884	\$ 16,356,836	\$ 17,573,548	\$ 17,707,548	\$ 17,252,902	\$ 17,551,923
Uses:						
1200 Noninstructional Salaries Full Time	875,570	905,845	957,174	990,662	854,838	1,014,956
1400 Noninstructional Salaries Part Time	9,270	7,390	-	-	14,650	-
Total Academic Salaries	\$ 884,840	\$ 913,235	\$ 957,174	\$ 990,662	\$ 869,488	\$ 1,014,956
2100 Noninstructional Salaries Full Time	7,056,024	7,534,581	8,309,781	8,708,368	7,563,597	8,915,287
2300 Variable Non-Instructional	203,138	230,449	146,900	160,573	191,461	215,700
2500 Variable Manager/Supervisor Short Term Hourly	22,125	523	-	-	-	-
2600 Variable Aide Other	1,369	-	-	-	-	-
Total Classified Salaries	\$ 7,282,656	\$ 7,765,553	\$ 8,456,681	\$ 8,868,941	\$ 7,755,058	\$ 9,130,987
3000 Benefits	3,447,397	3,829,343	4,237,310	4,322,523	3,611,906	4,666,443

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Total Salaries and Benefits	\$ 11,614,893	\$ 12,508,131	\$ 13,651,165	\$ 14,182,126	\$ 12,236,452	\$ 14,812,386
4000 Supplies and Materials	\$ 229,125	\$ 192,393	\$ 302,831	\$ 319,567	\$ 208,210	\$ 270,050
5100 Consultants	614,829	782,100	839,400	801,900	783,743	879,650
5200 Travel	156,434	240,092	287,665	349,262	216,508	309,619
5300 Dues and Memberships	107,763	121,241	118,200	119,350	115,117	119,500
5500 Utilities and Housekeeping	136,853	110,934	193,750	191,041	96,224	150,210
5600 Contract Services	136,098	126,338	176,850	176,850	106,201	206,850
5690 Other Operating Expenses	141,159	81,179	75,185	75,185	240,002	77,525
5700 Legal/Elections/Audit Expenses	7,708	8,714	-	-	5,640	-
5800 Other Services and Expenses	861,149	858,302	717,087	742,362	709,831	729,200
5900 Interprogram Charges (credits)	96	46	-	-	38	-
Total Other Operating Expenses	\$ 2,162,089	\$ 2,328,946	\$ 2,408,137	\$ 2,455,950	\$ 2,273,304	\$ 2,472,554
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	84,373	76,694	90,903	91,003	75,949	111,800
Total Capital Outlay	\$ 84,373	\$ 76,694	\$ 92,403	\$ 92,503	\$ 75,949	\$ 113,300
7300 Interfund Transfers Out	144,002	841,695	100,000	100,000	100,000	100,000
7800 Intrafund and Subfund Transfers Out	1,089,236	403,865	140,000	140,114	140,114	-
Total Transfers and Other Outgo	\$ 1,233,238	\$ 1,245,560	\$ 240,000	\$ 240,114	\$ 240,114	\$ 100,000
Total Expenses	\$ 15,323,718	\$ 16,351,724	\$ 16,694,536	\$ 17,290,260	\$ 15,034,029	\$ 17,768,290

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Net Revenues Over (Under) Expenses	\$ (297,834)	\$ 5,112	\$ 879,012	\$ 417,288	\$ 2,218,873	\$ (216,367)
Beginning Fund Balance	1,112,277	814,442	827,237	819,556	819,556	1,010,337
Ending Fund Balance	\$ 814,443	\$ 819,554	\$ 1,706,249	\$ 1,236,844	\$ 3,038,429	\$ 793,970
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	82,726	82,726	-	88,498
7904 College/DO Local Reserves (1% minimum)	-	-	163,314	163,314	-	175,178
7900 Designated Reserves	-	-	10,100	10,100	-	-
			<u>256,140</u>	<u>256,140</u>		<u>263,676</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,450,109	980,705	-	530,294
			<u>1,450,109</u>	<u>980,705</u>		<u>530,294</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,706,249	\$ 1,236,845	\$ -	\$ 793,970

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	33,347,203	19,094,966	25,337,996
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	23,011,219	17,374,244	24,676,406
8671 Homeowners Revenue	686,297	670,831	721,143	721,143	327,114	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	8,101	274	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	74,339,520	72,449,909	80,374,518
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	936,691	(26,651)	987,369
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,877,323	2,348,219	3,184,574
8817 ERAF	4,236,157	5,329,334	5,729,034	5,729,034	7,121,099	5,671,122
8819 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	3,030,434	1,079,906	934,739
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	15,568,723	18,354,887	15,712,389
Apportionment Revenues	\$ 142,067,334	\$ 150,465,934	\$ 155,398,455	\$ 159,569,391	\$ 138,123,967	\$ 157,562,496
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	446,038	586,892
8617 Part Time Office Hours	151,769	151,769	-	-	-	-
8618 Part Time Health Revenue	33,015	33,015	-	-	-	-
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	3,759,000	1,937,149	4,391,940
8690 State Tax Subventions	758,842	1,951,598	16,494,287	16,494,287	16,494,124	2,574,052
Total Other State Revenues	\$ 5,394,132	\$ 6,935,722	\$ 20,840,179	\$ 20,840,179	\$ 18,877,311	\$ 7,552,884
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,815,142	13,342,284	13,895,122
Total Other Local Revenues	\$ 13,032,844	\$ 13,280,884	\$ 13,815,142	\$ 13,815,142	\$ 13,342,284	\$ 13,895,122
Total Revenues	\$ 160,494,310	\$ 170,682,540	\$ 190,053,776	\$ 194,224,712	\$ 170,343,562	\$ 179,010,502
8990 Intrafund and Subfund Transfers In	20,767,118	27,576,040	32,062,559	32,079,890	32,062,559	24,371,798
Total Other Financing Sources	\$ 20,767,118	\$ 27,576,040	\$ 32,062,559	\$ 32,079,890	\$ 32,062,559	\$ 24,371,798
Total Revenues and Other Financing Sources	\$ 181,261,428	\$ 198,258,580	\$ 222,116,335	\$ 226,304,602	\$ 202,406,121	\$ 203,382,300

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Uses:						
1400 Noninstructional Salaries Part Time	146,521	171,682	169,862	169,862	157,161	211,600
Total Academic Salaries	\$ 146,521	\$ 171,682	\$ 169,862	\$ 169,862	\$ 157,161	\$ 211,600
2100 Noninstructional Salaries Full Time	62,111	62,762	64,162	64,162	61,270	66,840
2300 Variable Non-Instructional	-	469	27,494	27,494	1,018	30,000
Total Classified Salaries	\$ 62,111	\$ 63,231	\$ 91,656	\$ 91,656	\$ 62,288	\$ 96,840
3000 Benefits	10,528,710	11,277,198	11,945,065	11,945,065	9,944,976	12,426,865
Total Salaries and Benefits	\$ 10,737,342	\$ 11,512,111	\$ 12,206,583	\$ 12,206,583	\$ 10,164,425	\$ 12,735,305
5400 Insurance	1,578,492	1,648,610	1,680,000	1,680,000	1,593,101	1,680,000
5500 Utilities and Housekeeping	3,799,409	3,746,021	3,929,093	3,929,093	3,145,442	4,009,406
5600 Contract Services	1,166,897	1,366,153	1,331,717	1,331,717	1,441,764	1,333,094
5700 Legal/Elections/Audit Expenses	285,004	884,397	592,000	592,000	475,158	942,000
Total Other Operating Expenses	\$ 6,829,802	\$ 7,645,181	\$ 7,532,810	\$ 7,532,810	\$ 6,655,465	\$ 7,964,500
6400 Equipment	-	670	-	-	2,710	-
Total Capital Outlay	\$ -	\$ 670	\$ -	\$ -	\$ 2,710	\$ -
7300 Interfund Transfers Out	1,100,000	6,875,933	11,250,400	11,250,400	11,250,400	2,559,836
7800 Intrafund and Subfund Transfers Out	20,969,755	29,195,225	39,232,869	42,986,807	36,913,558	26,070,847
7894 Operating Allocation from	141,249,044	142,117,770	151,854,692	151,854,692	151,854,692	153,711,647
Total Transfers and Other Outgo	\$ 163,318,799	\$ 178,188,928	\$ 202,337,961	\$ 206,091,899	\$ 200,018,650	\$ 182,342,330
Total Expenses	\$ 180,885,943	\$ 197,346,890	\$ 222,077,354	\$ 225,831,292	\$ 216,841,250	\$ 203,042,135

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Net Revenues Over (Under) Expenses	\$ 375,485	\$ 911,690	\$ 38,981	\$ 473,310	\$ (14,435,129)	\$ 340,165
Beginning Fund Balance	16,828,908	17,204,391	18,116,081	18,116,081	18,116,081	18,497,666
Ending Fund Balance	\$ 17,204,393	\$ 18,116,081	\$ 18,155,062	\$ 18,589,391	\$ 3,680,952	\$ 18,837,831
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7902 5% Board Contingency Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7900 Designated Reserves	-	-	38,981	38,981	-	-
			<u>17,415,207</u>	<u>17,415,207</u>		<u>18,540,164</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	739,855	1,174,184	-	297,667
			<u>739,855</u>	<u>1,174,184</u>		<u>297,667</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,155,062	\$ 18,589,391	\$ -	\$ 18,837,831

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
<u>District Services</u>						
Board	224,362	265,235	269,623	253,623	177,899	281,005
Chancellor	819,819	899,400	854,502	870,388	859,015	898,919
Facilities	504,898	715,245	833,489	833,489	671,966	877,913
Foundation Services	-	-	596,143	596,143	420,500	862,952
Administrative Services and Finance	3,302,096	3,625,439	2,787,938	3,333,034	2,436,005	2,731,039
Human Resources	2,004,795	2,092,566	2,143,352	2,184,330	2,047,862	2,321,376
Information Technology Services	2,604,559	2,639,975	2,921,051	2,921,051	2,588,182	3,075,210
Internal Auditing	164,175	172,338	222,364	197,962	187,885	294,294
International Education	516,498	549,492	427,401	408,159	385,111	498,121
Marketing	286,279	337,911	348,857	348,857	322,783	374,427
Other	8,456	10,312	10,850	10,850	8,218	11,561
Payroll	758,708	718,751	745,410	745,410	823,770	808,422
Educational Planning	276,903	425,757	586,195	635,467	568,399	605,676
Police Services	2,646,865	2,694,179	2,671,235	2,675,370	2,350,163	2,774,863
Research	661,334	674,645	683,460	683,460	649,748	732,323
Purchasing	543,973	530,476	592,666	592,666	536,522	620,189
Total District Office Expenditures and Transfers Out	\$ 15,323,720	\$ 16,351,721	\$ 16,694,536	\$ 17,290,259	\$ 15,034,028	\$ 17,768,290
<u>Districtwide Expenses</u>						
Contractual Assessments	751,404	1,309,542	1,317,061	1,334,392	706,688	1,430,262
Regulatory Expenditures	15,927,724	17,059,940	17,656,117	17,656,117	14,853,311	18,581,700
Committed Obligations	2,592,107	8,795,554	13,050,400	13,050,400	13,057,831	4,359,836
Districtwide Operations	161,614,709	170,181,853	190,053,776	193,790,383	188,223,419	178,670,337
Total Districtwide Expenditures and Transfers Out	\$ 180,885,944	\$ 197,346,889	\$ 222,077,354	\$ 225,831,292	\$ 216,841,249	\$ 203,042,135
Total District Office and Districtwide Expenditures and Transfers Out	\$ 196,209,664	\$ 213,698,610	\$ 238,771,890	\$ 243,121,551	\$ 231,875,277	\$ 220,810,425

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	8,688,113	8,688,113	-	9,270,082
5% Board Contingency Reserve	-	-	8,688,113	8,688,113	-	9,270,082
Deficit Funding Reserve	-	-	82,726	82,726	-	88,498
College/DO Local Reserves (1% minimum)	-	-	163,314	163,314	-	175,178
Designated Reserves	-	-	49,081	49,081	-	-
			<u>17,671,347</u>	<u>17,671,347</u>		<u>18,803,840</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	739,855	1,174,184	-	297,667
Undesignated College and DO Reserves	-	-	1,450,109	980,705	-	530,294
			<u>2,189,964</u>	<u>2,154,889</u>		<u>827,961</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 19,861,311	\$ 19,826,236	\$ -	\$ 19,631,801

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2016-2017 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 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8150 Student Financial Aid Revenue	46,240	46,230	44,625	44,625	44,970	15,415
8160 Veterans Education	4,695	3,689	-	-	-	-
Total Federal Revenues	\$ 50,935	\$ 49,919	\$ 44,625	\$ 44,625	\$ 44,970	\$ 15,415
8659 Other Reimbursable Categorical Programs	17,068	13,063	-	-	32,232	7,750
Total Other State Revenues	\$ 17,068	\$ 13,063	\$ -	\$ -	\$ 32,232	\$ 7,750
8830 Contract Services	118,948	105,745	100,000	100,000	102,038	100,000
8851 Rentals and Leases	222,405	197,779	148,234	150,749	125,429	75,000
8870 Other Student Fees and Charges	156,436	146,165	64,334	100,396	394,356	60,000
8880 Other Student Fees	40,150	44,242	10,913	10,913	37,233	10,913
8890 Other Local Revenues	1,847,897	1,900,683	3,919,170	4,247,085	1,719,417	3,681,598
Total Other Local Revenues	\$ 2,385,836	\$ 2,394,614	\$ 4,242,651	\$ 4,609,143	\$ 2,378,473	\$ 3,927,511
Total Revenues	\$ 2,453,839	\$ 2,457,596	\$ 4,287,276	\$ 4,653,768	\$ 2,455,675	\$ 3,950,676
8910 Proceeds of General Fixed Assets	5,815	-	-	-	545	-
8980 Interfund Transfers In	24,994	32,920	108,450	108,450	108,450	108,450
8990 Intrafund and Subfund Transfers In	3,186,535	1,524,986	6,051,491	7,845,033	2,295,400	-
Total Other Financing Sources	\$ 3,217,344	\$ 1,557,906	\$ 6,159,941	\$ 7,953,483	\$ 2,404,395	\$ 108,450
Total Revenues and Other Financing Sources	\$ 5,671,183	\$ 4,015,502	\$ 10,447,217	\$ 12,607,251	\$ 4,860,070	\$ 4,059,126

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Uses:						
1200 Noninstructional Salaries Full Time	19,749	7,895	123,682	123,682	90,766	-
1300 Instructional Salaries Part Time	52,183	48,210	60,000	60,000	46,904	30,000
1400 Noninstructional Salaries Part Time	171,984	47,635	94,700	105,851	37,858	70,200
Total Academic Salaries	\$ 243,916	\$ 103,740	\$ 278,382	\$ 289,533	\$ 175,528	\$ 100,200
2100 Noninstructional Salaries Full Time	86,938	111,311	96,474	96,474	65,963	101,332
2200 Instructional Aides Full Time	25,790	-	-	-	-	-
2300 Variable Non-Instructional	838,388	905,907	1,033,478	1,040,223	781,023	1,002,906
2400 Variable Classroom Aide	48,992	46,086	15,000	32,784	22,783	30,000
2600 Variable Aide Other	2,792	649	24,225	24,225	706	24,225
Total Classified Salaries	\$ 1,002,900	\$ 1,063,953	\$ 1,169,177	\$ 1,193,706	\$ 870,475	\$ 1,158,463
3000 Benefits	188,244	171,306	189,353	188,453	158,929	146,527
Total Salaries and Benefits	\$ 1,435,060	\$ 1,338,999	\$ 1,636,912	\$ 1,671,692	\$ 1,204,932	\$ 1,405,190
4000 Supplies and Materials	\$ 450,699	\$ 395,603	\$ 1,794,615	\$ 2,067,870	\$ 246,985	\$ 1,455,227
5100 Consultants	150,368	135,237	77,300	183,800	117,032	212,047
5200 Travel	81,708	88,122	30,581	562,038	96,391	128,425
5300 Dues and Memberships	33,778	7,484	-	-	15,569	-
5500 Utilities and Housekeeping	46,454	18,096	1,600	1,600	5,670	1,400
5600 Contract Services	146,083	19,648	209,766	159,766	74,835	113,341
5690 Other Operating Expenses	89,308	118,009	1,166,210	1,137,610	134,775	1,235,886
5800 Other Services and Expenses	133,563	74,907	89,362	120,662	111,252	8,664
5900 Interprogram Charges (credits)	(60,120)	(63)	1,500	1,500	(45)	1,500
5910 Indirect Costs	(218,242)	(310,828)	(42,000)	(42,000)	(107,595)	(50,000)
Total Other Operating Expenses	\$ 402,900	\$ 150,612	\$ 1,534,319	\$ 2,124,976	\$ 447,884	\$ 1,651,263

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
6100 Sites and Site Improvements	5,200	-	-	-	-	-
6200 Buildings	16,674	4,620	60,152	60,152	4,050	-
6300 Library Books	7,978	(6,346)	7,679	7,679	5,268	-
6400 Equipment	694,336	1,246,697	1,351,492	2,350,636	1,021,494	1,551,253
Total Capital Outlay	\$ 724,188	\$ 1,244,971	\$ 1,419,323	\$ 2,418,467	\$ 1,030,812	\$ 1,551,253
7300 Interfund Transfers Out	1,246,589	1,238,469	-	82,215	82,215	-
7400 Other Transfers/Uses	-	-	-	-	-	-
7600 Other Student Payments	1,620	3,240	3,500	3,500	-	-
7800 Intrafund and Subfund Transfers Out	546,295	2,169,443	488,115	947,961	940,461	413,841
Total Transfers and Other Outgo	\$ 1,794,504	\$ 3,411,152	\$ 491,615	\$ 1,033,676	\$ 1,022,676	\$ 413,841
Total Expenses	\$ 4,807,351	\$ 6,541,337	\$ 6,876,784	\$ 9,316,681	\$ 3,953,289	\$ 6,476,774
Net Revenues Over (Under) Expenses	\$ 863,832	\$ (2,525,835)	\$ 3,570,433	\$ 3,290,570	\$ 906,781	\$ (2,417,648)
Beginning Fund Balance	8,486,681	9,350,513	6,845,267	6,824,678	6,824,676	12,638,625
Ending Fund Balance	\$ 9,350,513	\$ 6,824,678	\$ 10,415,700	\$ 10,115,248	\$ 7,731,457	\$ 10,220,977
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	8,434,893	8,220,001	-	7,825,730
			<u>8,434,893</u>	<u>8,220,001</u>		<u>7,825,730</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,980,807	1,895,247	-	2,395,247
			<u>1,980,807</u>	<u>1,895,247</u>		<u>2,395,247</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 10,415,700	\$ 10,115,248	\$ -	\$ 10,220,977

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8150 Student Financial Aid Revenue	11,525	11,225	9,620	9,620	10,445	-
Total Federal Revenues	\$ 11,525	\$ 11,225	\$ 9,620	\$ 9,620	\$ 10,445	\$ -
8659 Other Reimbursable Categorical Programs	5,734	2,238	-	-	5,760	-
Total Other State Revenues	\$ 5,734	\$ 2,238	\$ -	\$ -	\$ 5,760	\$ -
8830 Contract Services	7,162	-	-	-	-	-
8851 Rentals and Leases	82,816	69,156	46,042	46,042	13,981	-
8870 Other Student Fees and Charges	18,190	10,001	4,334	4,334	476	-
8890 Other Local Revenues	198,770	152,284	105,075	121,543	135,767	8,500
Total Other Local Revenues	\$ 306,938	\$ 231,441	\$ 155,451	\$ 171,919	\$ 150,224	\$ 8,500
Total Revenues	\$ 324,197	\$ 244,904	\$ 165,071	\$ 181,539	\$ 166,429	\$ 8,500
8910 Proceeds of General Fixed Assets	5,815	-	-	-	545	-
Total Other Financing Sources	\$ 5,815	\$ -	\$ -	\$ -	\$ 545	\$ -
Total Revenues and Other Financing Sources	\$ 330,012	\$ 244,904	\$ 165,071	\$ 181,539	\$ 166,974	\$ 8,500

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 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1300 Instructional Salaries Part Time	3,248	-	-	-	-	-
1400 Noninstructional Salaries Part Time	12,107	584	-	-	802	-
Total Academic Salaries	\$ 15,355	\$ 584	\$ -	\$ -	\$ 802	\$ -
2300 Variable Non-Instructional	15,477	6,683	3,972	3,972	1,294	-
2400 Variable Classroom Aide	190	389	-	-	223	-
Total Classified Salaries	\$ 15,667	\$ 7,072	\$ 3,972	\$ 3,972	\$ 1,517	\$ -
3000 Benefits	2,034	683	362	362	194	-
Total Salaries and Benefits	\$ 33,056	\$ 8,339	\$ 4,334	\$ 4,334	\$ 2,513	\$ -
4000 Supplies and Materials	\$ 34,811	\$ 30,246	\$ 603,850	\$ 620,318	\$ 14,545	\$ 342,547
5100 Consultants	10,608	10,799	2,288	2,288	5,410	-
5200 Travel	15,080	5,250	1,703	1,703	4,948	5,925
5300 Dues and Memberships	2,660	2,993	-	-	1,140	-
5500 Utilities and Housekeeping	3,100	172	-	-	145	-
5600 Contract Services	12,864	19,601	151,766	151,766	27,088	113,341
5690 Other Operating Expenses	60,001	46,001	272,545	272,545	97,436	327,161
5800 Other Services and Expenses	12,198	4,161	-	-	6,460	-
5900 Interprogram Charges (credits)	(60,690)	-	-	-	-	-
5910 Indirect Costs	-	(67,585)	-	-	(27,566)	-
Total Other Operating Expenses	\$ 55,821	\$ 21,392	\$ 428,302	\$ 428,302	\$ 115,061	\$ 446,427
6200 Buildings	-	560	-	-	4,050	-
6400 Equipment	81,771	44,082	556,901	556,901	39,820	620,116
Total Capital Outlay	\$ 81,771	\$ 44,642	\$ 556,901	\$ 556,901	\$ 43,870	\$ 620,116

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
7800 Intrafund and Subfund Transfers Out	-	-	-	-	-	413,841
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,841
Total Expenses	\$ 205,459	\$ 104,619	\$ 1,593,387	\$ 1,609,855	\$ 175,989	\$ 1,822,931
Net Revenues Over (Under) Expenses	\$ 124,553	\$ 140,285	\$ (1,428,316)	\$ (1,428,316)	\$ (9,015)	\$ (1,814,431)
Beginning Fund Balance	2,291,778	2,416,332	2,556,615	2,556,615	2,556,615	2,575,139
Ending Fund Balance	\$ 2,416,331	\$ 2,556,617	\$ 1,128,299	\$ 1,128,299	\$ 2,547,600	\$ 760,708
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,128,299	1,128,299	-	760,708
			<u>1,128,299</u>	<u>1,128,299</u>		<u>760,708</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,128,299	\$ 1,128,299	\$ -	\$ 760,708

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8150 Student Financial Aid Revenue	19,415	19,590	19,590	19,590	19,655	-
8160 Veterans Education	4,695	3,689	-	-	-	-
Total Federal Revenues	\$ 24,110	\$ 23,279	\$ 19,590	\$ 19,590	\$ 19,655	\$ -
8659 Other Reimbursable Categorical Programs	4,080	4,168	-	-	10,578	-
Total Other State Revenues	\$ 4,080	\$ 4,168	\$ -	\$ -	\$ 10,578	\$ -
8830 Contract Services	108,000	94,448	100,000	100,000	89,628	100,000
8851 Rentals and Leases	75,416	59,124	37,192	39,707	19,547	-
8870 Other Student Fees and Charges	136,046	136,164	60,000	96,062	392,360	60,000
8890 Other Local Revenues	1,376,213	1,576,013	3,798,039	3,963,627	1,228,109	3,667,042
Total Other Local Revenues	\$ 1,695,675	\$ 1,865,749	\$ 3,995,231	\$ 4,199,396	\$ 1,729,644	\$ 3,827,042
Total Revenues	\$ 1,723,865	\$ 1,893,196	\$ 4,014,821	\$ 4,218,986	\$ 1,759,877	\$ 3,827,042
8980 Interfund Transfers In	24,994	32,920	108,450	108,450	108,450	108,450
8990 Intrafund and Subfund Transfers In	914,771	1,201,855	-	1,419,769	1,419,769	-
Total Other Financing Sources	\$ 939,765	\$ 1,234,775	\$ 108,450	\$ 1,528,219	\$ 1,528,219	\$ 108,450
Total Revenues and Other Financing Sources	\$ 2,663,630	\$ 3,127,971	\$ 4,123,271	\$ 5,747,205	\$ 3,288,096	\$ 3,935,492

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 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1300 Instructional Salaries Part Time	48,668	48,210	60,000	60,000	46,904	30,000
1400 Noninstructional Salaries Part Time	63,651	20,223	22,000	24,878	21,580	-
Total Academic Salaries	\$ 112,319	\$ 68,433	\$ 82,000	\$ 84,878	\$ 68,484	\$ 30,000
2100 Noninstructional Salaries Full Time	86,249	109,231	87,917	87,917	57,727	92,346
2200 Instructional Aides Full Time	25,790	-	-	-	-	-
2300 Variable Non-Instructional	817,878	891,478	1,018,000	1,018,000	778,298	990,000
2400 Variable Classroom Aide	24,519	25,201	15,000	15,000	14,278	30,000
2600 Variable Aide Other	2,792	649	-	-	706	-
Total Classified Salaries	\$ 957,228	\$ 1,026,559	\$ 1,120,917	\$ 1,120,917	\$ 851,009	\$ 1,112,346
3000 Benefits	169,678	163,488	139,097	138,197	125,511	137,180
Total Salaries and Benefits	\$ 1,239,225	\$ 1,258,480	\$ 1,342,014	\$ 1,343,992	\$ 1,045,004	\$ 1,279,526
4000 Supplies and Materials	\$ 314,504	\$ 228,412	\$ 1,098,633	\$ 1,198,894	\$ 124,404	\$ 991,041
5100 Consultants	43,915	68,865	34,000	34,000	80,537	80,747
5200 Travel	44,136	70,347	25,100	539,935	59,291	25,000
5300 Dues and Memberships	30,668	4,491	-	-	4,463	-
5500 Utilities and Housekeeping	43,354	17,924	1,600	1,600	5,525	1,400
5600 Contract Services	73,089	-	-	-	47,747	-
5690 Other Operating Expenses	29,307	67,589	886,367	857,767	37,340	901,425
5800 Other Services and Expenses	117,245	70,746	88,112	120,662	104,792	8,664
5910 Indirect Costs	(38,420)	-	-	-	-	-
Total Other Operating Expenses	\$ 343,294	\$ 299,962	\$ 1,035,179	\$ 1,553,964	\$ 339,695	\$ 1,017,236

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 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
6100 Sites and Site Improvements	5,200	-	-	-	-	-
6200 Buildings	16,674	4,060	60,152	60,152	-	-
6300 Library Books	7,978	(6,346)	7,679	7,679	5,268	-
6400 Equipment	536,213	1,197,430	707,213	1,691,357	814,917	843,759
Total Capital Outlay	\$ 566,065	\$ 1,195,144	\$ 775,044	\$ 1,759,188	\$ 820,185	\$ 843,759
7300 Interfund Transfers Out	371,589	488,469	-	159	159	-
7600 Other Student Payments	1,620	3,240	3,500	3,500	-	-
7800 Intrafund and Subfund Transfers Out	109,145	273,012	-	83,578	83,578	-
Total Transfers and Other Outgo	\$ 482,354	\$ 764,721	\$ 3,500	\$ 87,237	\$ 83,737	\$ -
Total Expenses	\$ 2,945,442	\$ 3,746,719	\$ 4,254,370	\$ 5,943,275	\$ 2,413,025	\$ 4,131,562
Net Revenues Over (Under) Expenses	\$ (281,812)	\$ (618,748)	\$ (131,099)	\$ (196,070)	\$ 875,071	\$ (196,070)
Beginning Fund Balance	3,522,306	3,240,495	2,642,336	2,621,747	2,621,747	3,121,747
Ending Fund Balance	\$ 3,240,494	\$ 2,621,747	\$ 2,511,237	\$ 2,425,677	\$ 3,496,818	\$ 2,925,677
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	530,430	530,430	-	530,430
			<u>530,430</u>	<u>530,430</u>		<u>530,430</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,980,807	1,895,247	-	2,395,247
			<u>1,980,807</u>	<u>1,895,247</u>		<u>2,395,247</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,511,237	\$ 2,425,677	\$ -	\$ 2,925,677

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8150 Student Financial Aid Revenue	15,300	15,415	15,415	15,415	14,870	15,415
Total Federal Revenues	\$ 15,300	\$ 15,415	\$ 15,415	\$ 15,415	\$ 14,870	\$ 15,415
8659 Other Reimbursable Categorical Programs	7,254	6,657	-	-	15,894	7,750
Total Other State Revenues	\$ 7,254	\$ 6,657	\$ -	\$ -	\$ 15,894	\$ 7,750
8830 Contract Services	3,786	11,297	-	-	12,410	-
8870 Other Student Fees and Charges	2,200	-	-	-	1,520	-
8880 Other Student Fees	36,150	29,462	10,913	10,913	15,333	10,913
8890 Other Local Revenues	197,654	147,635	6,056	69,859	148,339	6,056
Total Other Local Revenues	\$ 239,790	\$ 188,394	\$ 16,969	\$ 80,772	\$ 177,602	\$ 16,969
Total Revenues	\$ 262,344	\$ 210,466	\$ 32,384	\$ 96,187	\$ 208,366	\$ 40,134
8990 Intrafund and Subfund Transfers In	2,269,264	323,131	361,858	735,631	735,631	-
Total Other Financing Sources	\$ 2,269,264	\$ 323,131	\$ 361,858	\$ 735,631	\$ 735,631	\$ -
Total Revenues and Other Financing Sources	\$ 2,531,608	\$ 533,597	\$ 394,242	\$ 831,818	\$ 943,997	\$ 40,134

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 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1200 Noninstructional Salaries Full Time	19,749	7,895	-	-	-	-
1300 Instructional Salaries Part Time	267	-	-	-	-	-
1400 Noninstructional Salaries Part Time	86,226	22,883	69,700	77,973	15,476	70,200
Total Academic Salaries	\$ 106,242	\$ 30,778	\$ 69,700	\$ 77,973	\$ 15,476	\$ 70,200
2100 Noninstructional Salaries Full Time	689	2,080	8,557	8,557	8,236	8,986
2300 Variable Non-Instructional	5,033	7,746	11,506	18,251	1,431	12,906
2400 Variable Classroom Aide	24,283	20,496	-	17,784	8,282	-
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 30,005	\$ 30,322	\$ 44,288	\$ 68,817	\$ 17,949	\$ 46,117
3000 Benefits	15,672	6,770	9,620	9,620	6,039	9,347
Total Salaries and Benefits	\$ 151,919	\$ 67,870	\$ 123,608	\$ 156,410	\$ 39,464	\$ 125,664
4000 Supplies and Materials	\$ 101,284	\$ 136,845	\$ 23,803	\$ 180,329	\$ 102,159	\$ 25,909
5100 Consultants	12,845	6,633	-	50,000	20,433	50,000
5200 Travel	20,831	12,525	2,500	20,000	29,544	2,500
5300 Dues and Memberships	450	-	-	-	9,966	-
5600 Contract Services	7,689	47	58,000	8,000	-	-
5690 Other Operating Expenses	-	4,419	7,298	7,298	-	7,300
5800 Other Services and Expenses	1,100	-	-	-	-	-
5900 Interprogram Charges (credits)	570	(63)	1,500	1,500	(45)	1,500
5910 Indirect Costs	-	(58,385)	-	-	(22,125)	-
Total Other Operating Expenses	\$ 43,485	\$ (34,824)	\$ 69,298	\$ 86,798	\$ 37,773	\$ 61,300
6400 Equipment	29,902	5,185	7,378	22,378	8,528	7,378
Total Capital Outlay	\$ 29,902	\$ 5,185	\$ 7,378	\$ 22,378	\$ 8,528	\$ 7,378

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 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
7300 Interfund Transfers Out	-	300,000	-	-	-	-
7400 Other Transfers/Uses	-	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	6,000	1,896,431	488,115	811,032	803,532	-
Total Transfers and Other Outgo	\$ 6,000	\$ 2,196,431	\$ 488,115	\$ 811,032	\$ 803,532	\$ -
Total Expenses	\$ 332,590	\$ 2,371,507	\$ 712,202	\$ 1,256,947	\$ 991,456	\$ 220,251
Net Revenues Over (Under) Expenses	\$ 2,199,018	\$ (1,837,910)	\$ (317,960)	\$ (425,129)	\$ (47,459)	\$ (180,117)
Beginning Fund Balance	607,289	2,806,305	968,397	968,397	968,396	804,794
Ending Fund Balance	\$ 2,806,307	\$ 968,395	\$ 650,437	\$ 543,268	\$ 920,937	\$ 624,677
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	650,437	543,268	-	624,677
			<u>650,437</u>	<u>543,268</u>		<u>624,677</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 650,437	\$ 543,268	\$ -	\$ 624,677

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8851 Rentals and Leases	64,173	69,499	65,000	65,000	91,901	75,000
8880 Other Student Fees	4,000	14,780	-	-	21,900	-
8890 Other Local Revenues	75,260	24,751	10,000	92,056	207,202	-
Total Other Local Revenues	\$ 143,433	\$ 109,030	\$ 75,000	\$ 157,056	\$ 321,003	\$ 75,000
Total Revenues	\$ 143,433	\$ 109,030	\$ 75,000	\$ 157,056	\$ 321,003	\$ 75,000
8990 Intrafund and Subfund Transfers In	2,500	-	5,689,633	5,689,633	140,000	-
Total Other Financing Sources	\$ 2,500	\$ -	\$ 5,689,633	\$ 5,689,633	\$ 140,000	\$ -
Total Revenues and Other Financing Sources	\$ 145,933	\$ 109,030	\$ 5,764,633	\$ 5,846,689	\$ 461,003	\$ 75,000
Uses:						
1200 Noninstructional Salaries Full Time	-	-	123,682	123,682	90,766	-
1400 Noninstructional Salaries Part Time	10,000	3,945	3,000	3,000	-	-
Total Academic Salaries	\$ 10,000	\$ 3,945	\$ 126,682	\$ 126,682	\$ 90,766	\$ -
3000 Benefits	860	365	40,274	40,274	27,185	-
Total Salaries and Benefits	\$ 10,860	\$ 4,310	\$ 166,956	\$ 166,956	\$ 117,951	\$ -
4000 Supplies and Materials	\$ 100	\$ 100	\$ 68,329	\$ 68,329	\$ 5,877	\$ 95,730

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5100 Consultants	83,000	48,940	41,012	97,512	10,652	81,300
5200 Travel	1,661	-	1,278	400	2,608	95,000
5600 Contract Services	52,441	-	-	-	-	-
5690 Other Operating Expenses	-	-	-	-	(1)	-
5800 Other Services and Expenses	3,020	-	1,250	-	-	-
5910 Indirect Costs	(179,822)	(184,858)	(42,000)	(42,000)	(57,904)	(50,000)
Total Other Operating Expenses	\$ (39,700)	\$ (135,918)	\$ 1,540	\$ 55,912	\$ (44,645)	\$ 126,300
6400 Equipment	46,450	-	80,000	80,000	158,229	80,000
Total Capital Outlay	\$ 46,450	\$ -	\$ 80,000	\$ 80,000	\$ 158,229	\$ 80,000
7300 Interfund Transfers Out	875,000	450,000	-	82,056	82,056	-
7800 Intrafund and Subfund Transfers Out	431,150	-	-	53,351	53,351	-
Total Transfers and Other Outgo	\$ 1,306,150	\$ 450,000	\$ -	\$ 135,407	\$ 135,407	\$ -
Total Expenses	\$ 1,323,860	\$ 318,492	\$ 316,825	\$ 506,604	\$ 372,819	\$ 302,030
Net Revenues Over (Under) Expenses	\$ (1,177,927)	\$ (209,462)	\$ 5,447,808	\$ 5,340,085	\$ 88,184	\$ (227,030)
Beginning Fund Balance	2,065,308	887,381	677,919	677,919	677,918	6,136,945
Ending Fund Balance	\$ 887,381	\$ 677,919	\$ 6,125,727	\$ 6,018,004	\$ 766,102	\$ 5,909,915
Restricted Reserves						
7900 Designated Reserves	-	-	6,125,727	6,018,004	-	5,909,915
			<u>6,125,727</u>	<u>6,018,004</u>		<u>5,909,915</u>
Unrestricted Reserves						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,125,727	\$ 6,018,004	\$ -	\$ 5,909,915

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
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 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
<u>District Services</u>						
Facilities	882,000	200,000	-	-	18,037	-
Administrative Services and Finance	270,165	(34,858)	(42,000)	87,779	75,455	130,000
Human Resources	80,100	42,790	82,512	142,512	12,948	104,000
Information Technology Services	50,000	-	-	-	-	-
Payroll	-	100,000	-	-	-	-
Educational Planning	(7,296)	10,560	172,984	172,984	126,187	37,300
Police Services	48,890	-	80,000	80,000	140,192	-
Research	-	-	23,329	23,329	-	30,730
Total District Office Expenditures and Transfers Out	\$ 1,323,859	\$ 318,492	\$ 316,825	\$ 506,604	\$ 372,819	\$ 302,030
<u>Districtwide Expenses</u>						
Total Districtwide Expenditures and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 1,323,859	\$ 318,492	\$ 316,825	\$ 506,604	\$ 372,819	\$ 302,030
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	6,125,727	6,018,004	-	5,909,915
			<u>6,125,727</u>	<u>6,018,004</u>		<u>5,909,915</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,125,727	\$ 6,018,004	\$ -	\$ 5,909,915

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2016-2017 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	33,347,203	19,094,966	25,337,996
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	23,011,219	17,374,244	24,676,406
8671 Homeowners Revenue	686,297	670,831	721,143	721,143	327,114	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	8,101	274	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	74,339,520	72,449,909	80,374,518
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	936,691	(26,651)	987,369
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,877,323	2,348,219	3,184,574
8817 ERAF	4,236,157	5,329,334	5,729,034	5,729,034	7,121,099	5,671,122
8819 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	3,030,434	1,079,906	934,739
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	15,568,723	18,354,887	15,712,389
Apportionment Revenues	\$ 142,067,334	\$ 150,465,934	\$ 155,398,455	\$ 159,569,391	\$ 138,123,967	\$ 157,562,496
8150 Student Financial Aid Revenue	46,240	46,230	44,625	44,625	44,970	15,415
8160 Veterans Education	5,292	6,684	-	-	4,276	2,995
Total Federal Revenues	\$ 51,532	\$ 52,914	\$ 44,625	\$ 44,625	\$ 49,246	\$ 18,410
8613 Apprenticeship Revenue	184,759	78,970	409,500	409,500	277,537	409,500
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	446,038	586,892
8617 Part Time Office Hours	151,769	151,769	-	-	-	-
8618 Part Time Health Revenue	33,015	33,015	-	-	-	-
8620 General Categorical Programs	279,317	306,142	308,104	308,104	234,696	224,787
8659 Other Reimbursable Categorical Programs	17,068	13,063	-	-	32,232	7,750
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	3,759,000	1,937,149	4,391,940
8690 State Tax Subventions	758,842	1,951,598	16,494,287	16,494,287	16,494,124	2,574,052
Total Other State Revenues	\$ 5,875,276	\$ 7,333,897	\$ 21,557,783	\$ 21,557,783	\$ 19,421,776	\$ 8,194,921

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
8820 Contributions and Gifts	206,213	84,238	32,932	32,932	-	-
8830 Contract Services	118,948	105,745	100,000	100,000	102,038	100,000
8840 Sales and Commissions	97,203	92,121	-	105,303	105,443	-
8851 Rentals and Leases	570,997	535,474	253,234	344,109	329,156	180,000
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	209,042	150,000
8874 2% of Enrollment Fees	336,969	317,672	317,909	317,909	374,590	322,167
8870 Other Student Fees and Charges	1,956,754	2,146,505	1,973,254	2,165,248	2,428,561	1,869,971
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,815,142	13,342,284	13,895,122
8880 Other Student Fees	589,275	822,922	1,385,913	1,321,920	1,255,610	1,385,913
8890 Other Local Revenues	3,381,746	3,641,524	4,779,817	5,848,911	2,908,030	4,578,151
Total Other Local Revenues	\$ 20,393,008	\$ 21,164,478	\$ 22,779,201	\$ 24,172,474	\$ 21,054,754	\$ 22,481,324
Total Revenues	\$ 168,387,150	\$ 179,017,223	\$ 199,780,064	\$ 205,344,273	\$ 178,649,743	\$ 188,257,151
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,687	1,784	-
8910 Proceeds of General Fixed Assets	8,096	11,610	-	-	2,683	2,000
8980 Interfund Transfers In	567,036	573,763	316,783	598,187	389,854	438,900
8990 Intrafund and Subfund Transfers In	25,285,387	33,225,836	40,930,799	46,844,966	40,125,760	27,383,974
8994 Operating Allocation	141,249,044	142,117,770	151,854,692	151,854,692	151,854,692	153,711,647
8992 District Subsidy to Colleges	569,142	-	-	-	-	-
Total Other Financing Sources	\$ 167,679,959	\$ 175,930,435	\$ 193,102,274	\$ 199,299,532	\$ 192,374,773	\$ 181,536,521
Total Revenues and Other Financing Sources	\$ 336,067,109	\$ 354,947,658	\$ 392,882,338	\$ 404,643,805	\$ 371,024,516	\$ 369,793,672

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	30,638,486	30,821,967	31,757,564	33,345,459	29,706,599	35,384,523
1200 Noninstructional Salaries Full Time	12,508,250	12,674,309	13,258,782	13,816,335	11,882,563	13,603,860
1300 Instructional Salaries Part Time	28,209,628	30,705,737	30,163,946	31,602,806	26,536,474	30,492,351
1400 Noninstructional Salaries Part Time	1,330,137	1,509,772	1,193,630	1,503,584	1,295,196	1,083,594
Total Academic Salaries	\$ 72,686,501	\$ 75,711,785	\$ 76,373,922	\$ 80,268,184	\$ 69,420,832	\$ 80,564,328
2100 Noninstructional Salaries Full Time	23,768,941	24,280,580	26,190,991	27,539,243	23,217,553	27,632,958
2200 Instructional Aides Full Time	2,566,855	2,582,894	2,813,066	2,895,089	2,631,761	3,142,651
2300 Variable Non-Instructional	3,411,824	3,866,151	2,620,595	2,650,520	3,423,020	2,665,238
2400 Variable Classroom Aide	962,858	968,877	534,063	757,218	939,609	564,577
2500 Variable Manager/Supervisor Short Term Hourly	91,810	149,187	147,192	147,192	99,124	-
2600 Variable Aide Other	182,447	224,495	89,724	193,173	215,429	89,726
Total Classified Salaries	\$ 30,984,735	\$ 32,072,184	\$ 32,395,631	\$ 34,182,435	\$ 30,526,496	\$ 34,095,150
3000 Benefits	41,150,580	44,586,257	47,120,310	47,842,909	42,072,957	52,573,757
Total Salaries and Benefits	\$ 144,821,816	\$ 152,370,226	\$ 155,889,863	\$ 162,293,528	\$ 142,020,285	\$ 167,233,235
4000 Supplies and Materials	\$ 2,339,295	\$ 2,311,500	\$ 5,027,449	\$ 5,458,457	\$ 2,965,380	\$ 4,501,441

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5100 Consultants	1,114,372	1,274,101	1,202,205	1,273,805	1,149,336	1,332,952
5200 Travel	564,730	715,155	729,504	1,352,381	686,291	878,260
5300 Dues and Memberships	287,705	361,353	252,472	281,012	400,984	236,216
5400 Insurance	2,968,850	3,207,138	3,399,520	3,399,520	3,277,454	3,294,940
5500 Utilities and Housekeeping	4,202,786	4,047,628	4,309,742	4,318,433	3,416,281	4,346,315
5600 Contract Services	3,467,065	3,574,469	3,525,735	3,510,660	3,440,249	3,477,222
5690 Other Operating Expenses	1,149,757	1,118,287	2,280,548	2,229,026	1,019,556	2,209,607
5700 Legal/Elections/Audit Expenses	292,712	893,111	592,000	592,000	480,798	942,000
5800 Other Services and Expenses	1,185,927	1,151,234	1,022,660	1,079,235	998,581	954,075
5900 Interprogram Charges (credits)	(116,075)	(36,624)	56,098	56,598	(65,136)	56,098
5910 Indirect Costs	(218,242)	(310,828)	(42,000)	(42,000)	(107,595)	(50,000)
Total Other Operating Expenses	\$ 14,899,587	\$ 15,995,024	\$ 17,328,484	\$ 18,050,670	\$ 14,696,799	\$ 17,677,685
6100 Sites and Site Improvements	5,200	-	1,500	1,500	-	1,500
6200 Buildings	27,994	20,230	67,870	67,870	18,882	7,718
6300 Library Books	86,355	61,898	69,429	76,697	74,417	61,750
6400 Equipment	1,279,816	1,993,633	1,760,478	2,767,533	1,564,950	1,979,136
Total Capital Outlay	\$ 1,399,365	\$ 2,075,761	\$ 1,899,277	\$ 2,913,600	\$ 1,658,249	\$ 2,050,104
7300 Interfund Transfers Out	6,609,214	10,066,163	11,643,719	14,411,122	14,117,803	2,896,153
7400 Other Transfers/Uses	-	-	-	-	-	-
7600 Other Student Payments	1,620	3,566	5,597	5,597	2,875	2,097
7800 Intrafund and Subfund Transfers Out	25,854,530	33,225,836	40,861,299	46,844,966	40,125,760	27,383,974
94xx District Office Assessment	141,249,044	142,117,770	151,854,692	151,854,692	151,854,692	153,711,647
Total Transfers and Other Outgo	\$ 173,714,408	\$ 185,413,335	\$ 204,365,307	\$ 213,116,377	\$ 206,101,130	\$ 183,993,871
Total Expenses	\$ 337,174,471	\$ 358,165,846	\$ 384,510,380	\$ 401,832,632	\$ 367,441,843	\$ 375,456,336

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Net Revenues Over (Under) Expenses	\$ (1,107,362)	\$ (3,218,188)	\$ 8,371,958	\$ 2,811,173	\$ 3,582,673	\$ (5,662,664)
Beginning Fund Balance	36,449,257	35,341,895	32,151,979	32,123,707	32,123,707	39,226,946
Ending Fund Balance	\$ 35,341,895	\$ 32,123,707	\$ 40,523,937	\$ 34,934,880	\$ 35,706,380	\$ 33,564,282
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7902 5% Board Contingency Reserve	-	-	8,688,113	8,688,113	-	9,270,082
7903 Deficit Funding Reserve	-	-	776,992	776,992	-	805,267
7904 College/DO Local Reserves (1% minimum)	-	-	3,650,450	2,062,698	-	2,465,675
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,253,235	8,940,701	-	8,277,047
			<u>31,145,844</u>	<u>29,245,558</u>		<u>30,177,094</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	739,855	1,174,181	-	297,667
7999 Undesignated College and DO Reserves	-	-	8,638,238	4,515,141	-	3,089,521
			<u>9,378,093</u>	<u>5,689,322</u>		<u>3,387,188</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 40,523,937	\$ 34,934,880	\$ -	\$ 33,564,282

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8120 Higher Education Act	3,071,257	2,505,902	3,221,667	3,636,391	1,779,767	901,273
8150 Student Financial Aid Revenue	461,362	480,521	212,965	446,260	405,538	212,965
8170 Vocational & Technical Education Act (VTEA)	1,198,385	1,208,401	1,222,102	1,103,133	140,146	643,829
8190 Other Federal Revenues	2,915,447	4,009,214	3,633,665	3,700,566	1,999,567	394,008
Total Federal Revenues	\$ 7,646,451	\$ 8,204,038	\$ 8,290,399	\$ 8,886,350	\$ 4,325,018	\$ 2,152,075
8610 General Apportionments	150,558	158,495	155,746	144,991	110,193	92,715
8620 General Categorical Programs	7,822,523	11,393,110	14,386,917	17,364,198	14,148,319	12,481,068
8659 Other Reimbursable Categorical Programs	3,459,192	2,180,277	1,627,927	3,201,256	2,300,729	1,708,087
8680 Other State Non-Tax Revenues	1,445,800	1,399,987	216,987	216,987	141,806	161,600
8680 Lottery Revenue	1,061,993	1,169,829	1,136,718	1,136,718	196,184	1,310,089
8690 Other State Revenues	981,425	1,376,206	3,381,440	4,815,470	1,697,356	1,189,570
Total State Revenues	\$ 14,921,491	\$ 17,677,904	\$ 20,905,735	\$ 26,879,620	\$ 18,594,587	\$ 16,943,129
8820 Contributions and Gifts	210,604	138,795	241,807	301,374	308,128	105,862
8830 Contract Services	81,948	5,880	-	522	13,522	-
8880 Nonresident Tuition and Other Student Fees	1,331,208	1,373,533	1,531,000	1,531,000	1,302,267	1,430,000
8890 Other Local Revenues	2,111,637	2,166,288	2,271,877	2,309,186	1,800,701	1,360,472
Total Local Revenues	\$ 3,735,397	\$ 3,684,496	\$ 4,044,684	\$ 4,142,082	\$ 3,424,618	\$ 2,896,334
Total Revenues	\$ 26,303,339	\$ 29,566,438	\$ 33,240,818	\$ 39,908,052	\$ 26,344,223	\$ 21,991,538
8980 Interfund Transfers In	2,618	319,322	-	-	-	-
Total Other Financing Sources	\$ 2,618	\$ 319,322	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 26,305,957	\$ 29,885,760	\$ 33,240,818	\$ 39,908,052	\$ 26,344,223	\$ 21,991,538

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
Uses:						
1100 Monthly Instructional Salary	137,190	68,831	19,814	90,806	51,598	20,806
1200 Noninstructional Salaries Full Time	1,814,332	1,812,690	2,366,082	2,796,857	2,487,884	3,192,608
1300 Instructional Salaries Part Time	828,330	665,441	304,299	454,836	328,175	121,356
1400 Noninstructional Salaries Part Time	1,865,115	2,293,773	981,987	2,625,590	2,219,194	464,833
Total Academic Salaries	\$ 4,644,967	\$ 4,840,735	\$ 3,672,182	\$ 5,968,089	\$ 5,086,851	\$ 3,799,603
2100 Noninstructional Salaries Full Time	4,075,992	4,955,475	5,727,723	6,042,564	5,416,267	5,555,760
2200 Instructional Aides Full Time	42,253	81,112	77,973	87,603	93,882	61,643
2300 Variable Non-Instructional	2,322,226	2,516,835	1,021,422	2,334,114	2,267,091	595,418
2400 Variable Classroom Aide	310,470	310,112	78,207	137,227	230,771	-
2600 Variable Aide Other	79,205	106,455	46,377	46,377	119,410	10,000
Total Classified Salaries	\$ 6,830,146	\$ 7,969,989	\$ 6,951,702	\$ 8,647,885	\$ 8,127,421	\$ 6,222,821
3000 Benefits	3,199,191	3,801,201	4,093,707	4,808,401	4,165,614	4,306,964
Total Salaries and Benefits	\$ 14,674,304	\$ 16,611,925	\$ 14,717,591	\$ 19,424,375	\$ 17,379,886	\$ 14,329,388
4000 Supplies and Materials	\$ 2,354,299	\$ 2,460,766	\$ 3,874,111	\$ 3,938,270	\$ 960,160	\$ 1,687,162
5100 Consultants	2,092,376	2,501,678	2,719,731	3,525,618	1,898,298	119,430
5200 Travel	312,434	540,110	544,191	799,614	560,182	588,727
5300 Dues and Memberships	15,682	60,917	11,610	85,251	41,898	3,200
5500 Utilities and Housekeeping	6,763	10,127	6,553	8,637	6,116	3,650
5600 Contract Services	425,524	389,086	233,968	338,016	344,773	122,708
5690 Other Operating Expenses	3,370,091	2,218,076	1,078,067	1,611,927	782,946	1,598,910
5800 Other Services and Expenses	27,437	273,201	32,800	369,719	481,429	32,500
5900 Interprogram Charges (credits)	5,325	5,494	2,725	2,814	8,729	725
5910 Indirect Costs	427,674	515,034	322,761	525,016	194,578	13,938
Total Other Operating Expenses	\$ 6,683,306	\$ 6,513,723	\$ 4,952,406	\$ 7,266,612	\$ 4,318,949	\$ 2,483,788

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
6100 Sites and Site Improvements	10,464	12,834	-	-	1,738	-
6200 Buildings	-	-	-	5,000	-	-
6300 Library Books	38,440	56,534	-	1,227	30,222	-
6400 Equipment	1,010,958	2,609,347	1,384,188	1,347,091	2,125,521	136,606
Total Capital Outlay	\$ 1,059,862	\$ 2,678,715	\$ 1,384,188	\$ 1,353,318	\$ 2,157,481	\$ 136,606
7300 Interfund Transfers Out	351,983	244,821	4,951	32,911	27,960	-
7500 Student Financial Aid	6,709	7,019	-	10,000	8,319	-
7600 Other Student Payments	1,433,465	1,344,632	1,797,222	2,025,121	1,276,996	1,359,754
7900 Grant net AR (deferrals) not yet posted	-	-	6,505,361	5,852,457	285,701	2,164,139
Total Transfers and Other Outgo	\$ 1,792,157	\$ 1,596,472	\$ 8,307,534	\$ 7,920,489	\$ 1,598,976	\$ 3,523,893
Total Expenses	\$ 26,563,928	\$ 29,861,601	\$ 33,235,830	\$ 39,903,064	\$ 26,415,452	\$ 22,160,837
Net Revenues Over (Under) Expenses	\$ (257,971)	\$ 24,159	\$ 4,988	\$ 4,988	\$ (71,229)	\$ (169,299)
Beginning Fund Balance	492,529	234,557	258,716	258,716	258,716	210,569
Ending Fund Balance	\$ 234,558	\$ 258,716	\$ 263,704	\$ 263,704	\$ 187,487	\$ 41,270
7998 Restricted Reserve	-	-	263,704	263,704	-	41,270
Total Budgeted Reserves	\$ -	\$ -	\$ 263,704	\$ 263,704	\$ -	\$ 41,270

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8670 State Tax Subventions	60,214	55,136	65,032	65,032	22,577	65,032
Total State Revenues	\$ 60,214	\$ 55,136	\$ 65,032	\$ 65,032	\$ 22,577	\$ 65,032
8810 Property Taxes	6,895,687	7,080,512	6,572,280	6,572,280	6,492,209	6,992,011
8860 Interest and Investment Income	31,836	10,071	15,750	15,750	10,885	15,750
8890 Other Local Revenues	15,389	-	-	-	-	-
Total Local Revenues	\$ 6,942,912	\$ 7,090,583	\$ 6,588,030	\$ 6,588,030	\$ 6,503,094	\$ 7,007,761
Total Revenues	\$ 7,003,126	\$ 7,145,719	\$ 6,653,062	\$ 6,653,062	\$ 6,525,671	\$ 7,072,793
Total Revenues and Other Financing Sources	\$ 7,003,126	\$ 7,145,719	\$ 6,653,062	\$ 6,653,062	\$ 6,525,671	\$ 7,072,793
Uses:						
7110 Bond Redemption	3,662,100	2,757,300	2,960,000	2,960,000	2,961,100	3,046,100
7120 Bond Interest and Other Charges	4,234,793	4,113,640	3,998,625	3,998,625	3,998,625	1,969,713
Total Transfers and Other Outgo	\$ 7,896,893	\$ 6,870,940	\$ 6,958,625	\$ 6,958,625	\$ 6,959,725	\$ 5,015,813
Total Expenses	\$ 7,896,893	\$ 6,870,940	\$ 6,958,625	\$ 6,958,625	\$ 6,959,725	\$ 5,015,813
Net Revenues Over (Under) Expenses	\$ (893,767)	\$ 274,779	\$ (305,563)	\$ (305,563)	\$ (434,054)	\$ 2,056,980
Beginning Fund Balance	5,939,264	5,045,498	5,320,276	5,320,276	5,320,276	1,995,252
Ending Fund Balance	\$ 5,045,497	\$ 5,320,277	\$ 5,014,713	\$ 5,014,713	\$ 4,886,222	\$ 4,052,232
7912 Restricted Debt Reserve	-	-	5,014,713	5,014,713	-	4,052,232
Total Budgeted Reserves	\$ -	\$ -	\$ 5,014,713	\$ 5,014,713	\$ -	\$ 4,052,232

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8670 State Tax Subventions	125,114	112,931	123,007	123,007	50,466	51,742
Total State Revenues	\$ 125,114	\$ 112,931	\$ 123,007	\$ 123,007	\$ 50,466	\$ 51,742
8810 Property Taxes	13,125,075	13,457,137	11,644,016	11,644,016	12,955,311	15,047,476
8860 Interest and Investment Income	85,915	22,710	27,652	27,652	24,501	18,695
8890 Other Local Revenues	730	-	-	-	-	-
Total Local Revenues	\$ 13,211,720	\$ 13,479,847	\$ 11,671,668	\$ 11,671,668	\$ 12,979,812	\$ 15,066,171
Total Revenues	\$ 13,336,834	\$ 13,592,778	\$ 11,794,675	\$ 11,794,675	\$ 13,030,278	\$ 15,117,913
8940 Proceeds of General Long-Term Debt	3,751,471	-	-	-	-	-
Total Other Financing Sources	\$ 3,751,471	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 17,088,305	\$ 13,592,778	\$ 11,794,675	\$ 11,794,675	\$ 13,030,278	\$ 15,117,913
Uses:						
7110 Bond Redemption	2,827,050	5,332,000	2,302,200	2,302,200	2,301,400	2,417,200
7120 Bond Interest and Other Charges	7,864,002	11,520,377	11,409,043	11,409,043	11,406,214	6,206,664
Total Transfers and Other Outgo	\$ 10,691,052	\$ 16,852,377	\$ 13,711,243	\$ 13,711,243	\$ 13,707,614	\$ 8,623,864
Total Expenses	\$ 10,691,052	\$ 16,852,377	\$ 13,711,243	\$ 13,711,243	\$ 13,707,614	\$ 8,623,864
Net Revenues Over (Under) Expenses	\$ 6,397,253	\$ (3,259,599)	\$ (1,916,568)	\$ (1,916,568)	\$ (677,336)	\$ 6,494,049
Beginning Fund Balance	6,876,034	13,273,288	10,013,689	10,013,689	10,013,689	10,637,805
Ending Fund Balance	\$ 13,273,287	\$ 10,013,689	\$ 8,097,121	\$ 8,097,121	\$ 9,336,353	\$ 17,131,854
7912 Restricted Debt Reserve	-	-	8,097,121	8,097,121	-	17,131,854
Total Budgeted Reserves	\$ -	\$ -	\$ 8,097,121	\$ 8,097,121	\$ -	\$ 17,131,854

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8670 State Tax Subventions	-	176,183	189,396	189,396	73,045	189,396
Total State Revenues	\$ -	\$ 176,183	\$ 189,396	\$ 189,396	\$ 73,045	\$ 189,396
8810 Property Taxes	-	20,579,691	19,219,534	19,219,534	18,943,190	22,744,560
8860 Interest and Investment Income	-	37,461	11,210	11,210	40,935	8,596
Total Local Revenues	\$ -	\$ 20,617,152	\$ 19,230,744	\$ 19,230,744	\$ 18,984,125	\$ 22,753,156
Total Revenues	\$ -	\$ 20,793,335	\$ 19,420,140	\$ 19,420,140	\$ 19,057,170	\$ 22,942,552
8940 Proceeds of General Long-Term Debt	-	2,742,121	-	-	-	-
Total Other Financing Sources	\$ -	\$ 2,742,121	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ 23,535,456	\$ 19,420,140	\$ 19,420,140	\$ 19,057,170	\$ 22,942,552
Uses:						
7110 Bond Redemption	-	-	18,465,000	18,465,000	18,465,750	-
7120 Bond Interest and Other Charges	-	1,723,046	3,843,250	3,843,250	3,843,250	3,316,700
Total Transfers and Other Outgo	\$ -	\$ 1,723,046	\$ 22,308,250	\$ 22,308,250	\$ 22,309,000	\$ 3,316,700
Total Expenses	\$ -	\$ 1,723,046	\$ 22,308,250	\$ 22,308,250	\$ 22,309,000	\$ 3,316,700
Net Revenues Over (Under) Expenses	\$ -	\$ 21,812,410	\$ (2,888,110)	\$ (2,888,110)	\$ (3,251,830)	\$ 19,625,852
Beginning Fund Balance	-	-	21,812,410	21,812,410	21,812,410	10,233,297
Ending Fund Balance	\$ -	\$ 21,812,410	\$ 18,924,300	\$ 18,924,300	\$ 18,560,580	\$ 29,859,149
7912 Restricted Debt Reserve	-	-	18,924,300	18,924,300	-	29,859,149
Total Budgeted Reserves	\$ -	\$ -	\$ 18,924,300	\$ 18,924,300	\$ -	\$ 29,859,149

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	13,063	18,209	14,427	14,427	26,339	14,427
Total Local Revenues	\$ 13,063	\$ 18,209	\$ 14,427	\$ 14,427	\$ 26,339	\$ 14,427
Total Revenues	\$ 13,063	\$ 18,209	\$ 14,427	\$ 14,427	\$ 26,339	\$ 14,427
8900 Other Financing Sources, Miscellaneous	76,110	87,893	-	-	-	-
8980 Interfund Transfers In	1,300,690	805,575	100,000	1,322,127	1,322,127	100,000
Total Other Financing Sources	\$ 1,376,800	\$ 893,468	\$ 100,000	\$ 1,322,127	\$ 1,322,127	\$ 100,000
Total Revenues and Other Financing Sources	\$ 1,389,863	\$ 911,677	\$ 114,427	\$ 1,336,554	\$ 1,348,466	\$ 114,427
Uses:						
7300 Interfund Transfers Out	447,581	373,783	80,000	277,004	197,004	100,000
Total Transfers and Other Outgo	\$ 447,581	\$ 373,783	\$ 80,000	\$ 277,004	\$ 197,004	\$ 100,000
Total Expenses	\$ 447,581	\$ 373,783	\$ 80,000	\$ 277,004	\$ 197,004	\$ 100,000
Net Revenues Over (Under) Expenses	\$ 942,282	\$ 537,894	\$ 34,427	\$ 1,059,550	\$ 1,151,462	\$ 14,427
Beginning Fund Balance	4,471,099	5,413,381	5,951,275	5,951,274	5,951,275	6,059,408
Ending Fund Balance	\$ 5,413,381	\$ 5,951,275	\$ 5,985,702	\$ 7,010,824	\$ 7,102,737	\$ 6,073,835
7906 Load Bank Liability Reserve	-	-	4,855,848	6,077,975	-	5,246,578
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	929,854	732,849	-	627,257
Total Budgeted Reserves	\$ -	\$ -	\$ 5,985,702	\$ 7,010,824	\$ -	\$ 6,073,835

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8652 Deferred Maintenance	357,974	3,570,928	-	2,170,666	1,628,949	6,400,000
8690 Other State Revenues	979,344	762,321	609,857	609,857	811,601	-
Total State Revenues	\$ 1,337,318	\$ 4,333,249	\$ 609,857	\$ 2,780,523	\$ 2,440,550	\$ 6,400,000
8890 Other Local Revenues	708,134	782,305	782,304	782,304	418,798	-
Total Local Revenues	\$ 708,134	\$ 782,305	\$ 782,304	\$ 782,304	\$ 418,798	\$ -
Total Revenues	\$ 2,045,452	\$ 5,115,554	\$ 1,392,161	\$ 3,562,827	\$ 2,859,348	\$ 6,400,000
8980 Interfund Transfers In	4,179,915	1,252,890	54,951	1,518,012	1,463,061	-
8990 Intrafund and Subfund Transfers In	613,952	156,476	-	-	-	-
Total Other Financing Sources	\$ 4,793,867	\$ 1,409,366	\$ 54,951	\$ 1,518,012	\$ 1,463,061	\$ -
Total Revenues and Other Financing Sources	\$ 6,839,319	\$ 6,524,920	\$ 1,447,112	\$ 5,080,839	\$ 4,322,409	\$ 6,400,000
Uses:						
5600 Contract Services	27,510	509,628	1,402,063	2,484,239	1,241,586	1,679,254
5800 Other Services and Expenses	-	60,653	-	95,742	6,203	90,750
Total Other Operating Expenses	\$ 27,510	\$ 570,281	\$ 1,402,063	\$ 2,579,981	\$ 1,247,789	\$ 1,770,004
6100 Sites and Site Improvements	24,321	100,383	258,035	461,015	312,840	291,018
6200 Buildings	944,581	2,870,049	6,005,614	8,321,997	1,720,509	6,594,019
6400 Equipment	25,405	46,522	119,000	583,316	390,088	465,966
Total Capital Outlay	\$ 994,307	\$ 3,016,954	\$ 6,382,649	\$ 9,366,328	\$ 2,423,437	\$ 7,351,003

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
7800 Intrafund and Subfund Transfers Out	613,952	156,476	-	-	-	-
Total Transfers and Other Outgo	\$ 613,952	\$ 156,476	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,635,769	\$ 3,743,711	\$ 7,784,712	\$ 11,946,309	\$ 3,671,226	\$ 9,121,007
Net Revenues Over (Under) Expenses	\$ 5,203,550	\$ 2,781,209	\$ (6,337,600)	\$ (6,865,470)	\$ 651,183	\$ (2,721,007)
Beginning Fund Balance	12,761,905	17,965,454	20,610,440	20,746,663	20,746,664	20,411,307
Ending Fund Balance	\$ 17,965,455	\$ 20,746,663	\$ 14,272,840	\$ 13,881,193	\$ 21,397,847	\$ 17,690,300
7913 Restricted Capital Reserve	-	-	14,272,840	13,881,193	-	17,690,300
Total Budgeted Reserves	\$ -	\$ -	\$ 14,272,840	\$ 13,881,193	\$ -	\$ 17,690,300

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	392,977	471,108	250,000	250,000	397,412	250,000
8890 Other Local Revenues	249,540	206,865	210,000	210,000	39,607	-
Total Local Revenues	\$ 642,517	\$ 677,973	\$ 460,000	\$ 460,000	\$ 437,019	\$ 250,000
Total Revenues	\$ 642,517	\$ 677,973	\$ 460,000	\$ 460,000	\$ 437,019	\$ 250,000
8900 Other Financing Sources, Miscellaneous	-	955	-	-	-	-
8940 Proceeds of General Long-Term Debt	140,500,000	-	-	-	-	-
Total Other Financing Sources	\$ 140,500,000	\$ 955	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 141,142,517	\$ 678,928	\$ 460,000	\$ 460,000	\$ 437,019	\$ 250,000
Uses:						
2100 Noninstructional Salaries Full Time	716,637	613,924	746,251	783,267	695,325	809,278
2300 Variable Non-Instructional	534	-	-	-	1,874	-
Total Classified Salaries	\$ 717,171	\$ 613,924	\$ 746,251	\$ 783,267	\$ 697,199	\$ 809,278
3000 Benefits	301,633	256,350	305,744	313,499	285,866	352,527
Total Salaries and Benefits	\$ 1,018,804	\$ 870,274	\$ 1,051,995	\$ 1,096,766	\$ 983,065	\$ 1,161,805
4000 Supplies and Materials	\$ 3,909	\$ 2,332	\$ 12,500	\$ 12,500	\$ 3,633	\$ -
5100 Consultants	1,496,334	1,809,809	1,750,000	1,750,000	1,431,362	709,534
5200 Travel	329	-	2,500	2,500	-	-
5500 Utilities and Housekeeping	-	-	500	500	-	-
5600 Contract Services	-	-	-	-	4,006	-
5800 Other Services and Expenses	216	698	-	-	2,288	-
Total Other Operating Expenses	\$ 1,496,879	\$ 1,810,507	\$ 1,753,000	\$ 1,753,000	\$ 1,437,656	\$ 709,534

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
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**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 43: 2006 BOND CONSTRUCTION FUND**

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
6200 Buildings	35,041,159	32,465,487	34,513,521	34,785,272	25,820,058	24,079,547
6400 Equipment	3,273,580	1,743,222	4,328,300	4,329,300	725,723	4,619,576
Total Capital Outlay	\$ 38,314,739	\$ 34,208,709	\$ 38,841,821	\$ 39,114,572	\$ 26,545,781	\$ 28,699,123
7400 Other Transfers/Uses	-	-	-	-	4,041	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 4,041	\$ -
Total Expenses	\$ 40,834,331	\$ 36,891,822	\$ 41,659,316	\$ 41,976,838	\$ 28,974,176	\$ 30,570,462
Net Revenues Over (Under) Expenses	\$ 100,308,186	\$ (36,212,894)	\$ (41,199,316)	\$ (41,516,838)	\$ (28,537,157)	\$ (30,320,462)
Beginning Fund Balance	36,652,303	136,960,488	100,647,951	100,747,593	100,747,593	79,701,484
Ending Fund Balance	\$ 136,960,489	\$ 100,747,594	\$ 59,448,635	\$ 59,230,755	\$ 72,210,436	\$ 49,381,022
7913 Restricted Capital Reserve	-	-	59,448,635	59,230,755	-	49,381,022
Total Budgeted Reserves	\$ -	\$ -	\$ 59,448,635	\$ 59,230,755	\$ -	\$ 49,381,022

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	-	395,695	421,666	421,666	586,226	450,000
Total Local Revenues	\$ -	\$ 395,695	\$ 421,666	\$ 421,666	\$ 586,226	\$ 450,000
Total Revenues	\$ -	\$ 395,695	\$ 421,666	\$ 421,666	\$ 586,226	\$ 450,000
8900 Other Financing Sources, Miscellaneous	-	-	-	-	235,586	-
8940 Proceeds of General Long-Term Debt	-	120,000,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 120,000,000	\$ -	\$ -	\$ 235,586	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ 120,395,695	\$ 421,666	\$ 421,666	\$ 821,812	\$ 450,000
Uses:						
2100 Noninstructional Salaries Full Time	-	91,338	135,953	142,696	127,189	147,467
Total Classified Salaries	\$ -	\$ 91,338	\$ 135,953	\$ 142,696	\$ 127,189	\$ 147,467
3000 Benefits	-	38,060	55,670	56,985	52,244	64,226
Total Salaries and Benefits	\$ -	\$ 129,398	\$ 191,623	\$ 199,681	\$ 179,433	\$ 211,693
4000 Supplies and Materials	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
5100 Consultants	-	31,217	440,377	440,377	58,106	222,000
5700 Legal/Elections/Audit Expenses	-	550,659	-	-	-	-
5800 Other Services and Expenses	-	913	-	-	2,846	-
Total Other Operating Expenses	\$ -	\$ 582,789	\$ 440,377	\$ 440,377	\$ 60,952	\$ 222,000
6100 Sites and Site Improvements	-	447,063	18,873	18,873	22,000	-
6200 Buildings	-	158,274	5,551,540	15,003,454	880,291	5,457,985
6400 Equipment	-	-	40,250	534,000	63,862	102,041

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Total Capital Outlay	\$ -	\$ 605,337	\$ 5,610,663	\$ 15,556,327	\$ 966,153	\$ 5,560,026
7400 Other Transfers/Uses	-	2,738	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 2,738	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Total Expenses	\$ -	\$ 1,320,262	\$ 6,249,663	\$ 16,203,385	\$ 1,206,538	\$ 6,000,719
Net Revenues Over (Under) Expenses	\$ -	\$ 119,075,433	\$ (5,827,997)	\$ (15,781,719)	\$ (384,726)	\$ (5,550,719)
Beginning Fund Balance	-	-	119,075,434	119,075,434	119,075,434	118,950,325
Ending Fund Balance	\$ -	\$ 119,075,433	\$ 113,247,437	\$ 103,293,715	\$ 118,690,708	\$ 113,399,606
7900 Designated Reserves	-	-	-	750,175	-	-
7913 Restricted Capital Reserve	-	-	113,247,437	102,543,540	-	113,399,606
Total Budgeted Reserves	\$ -	\$ -	\$ 113,247,437	\$ 103,293,715	\$ -	\$ 113,399,606

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8840 Sales and Commissions	6,915,082	6,747,716	6,850,247	6,850,247	6,075,949	6,372,946
8850 Other Sales Revenue	3,419,492	3,229,937	3,580,282	3,580,282	2,957,655	3,580,282
Total Local Revenues	\$ 10,334,574	\$ 9,977,653	\$ 10,430,529	\$ 10,430,529	\$ 9,033,604	\$ 9,953,228
Total Revenues	\$ 10,334,574	\$ 9,977,653	\$ 10,430,529	\$ 10,430,529	\$ 9,033,604	\$ 9,953,228
8910 Resale Rebates	350,720	314,698	323,786	323,786	267,138	323,786
Total Other Financing Sources	\$ 350,720	\$ 314,698	\$ 323,786	\$ 323,786	\$ 267,138	\$ 323,786
Total Revenues and Other Financing Sources	\$ 10,685,294	\$ 10,292,351	\$ 10,754,315	\$ 10,754,315	\$ 9,300,742	\$ 10,277,014
Uses:						
2100 Noninstructional Salaries Full Time	1,129,757	1,128,282	1,188,476	1,188,476	1,123,783	1,260,224
2300 Variable Non-Instructional	408,566	401,328	382,000	382,000	359,210	283,000
Total Classified Salaries	\$ 1,538,323	\$ 1,529,610	\$ 1,570,476	\$ 1,570,476	\$ 1,482,993	\$ 1,543,224
3000 Benefits	590,482	590,701	638,431	638,431	587,542	676,216
Total Salaries and Benefits	\$ 2,128,805	\$ 2,120,311	\$ 2,208,907	\$ 2,208,907	\$ 2,070,535	\$ 2,219,440
4000 Supplies and Materials	\$ 31,827	\$ 21,447	\$ 29,280	\$ 29,280	\$ 19,636	\$ 25,000

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5200 Travel	846	2,341	3,200	3,200	-	3,200
5500 Utilities and Housekeeping	65,572	71,839	75,500	75,500	50,388	16,000
5600 Contract Services	50,329	51,211	1,000	1,000	91,801	-
5690 Other Operating Expenses	44,372	64,400	50,600	50,600	68,394	50,000
5800 Other Services and Expenses	231,388	200,955	236,500	236,500	161,880	196,500
5930 Depreciation	2,045	3,656	8,000	8,000	-	8,000
Total Other Operating Expenses	\$ 394,552	\$ 394,402	\$ 374,800	\$ 374,800	\$ 372,463	\$ 273,700
6400 Equipment	71,423	8,841	112,000	112,000	35,424	9,000
Total Capital Outlay	\$ 71,423	\$ 8,841	\$ 112,000	\$ 112,000	\$ 35,424	\$ 9,000
7300 Interfund Transfers Out	45,000	-	-	-	-	-
7700 Cost of Goods Sold	7,688,591	7,670,006	8,029,328	8,029,328	7,367,364	7,783,591
Total Transfers and Other Outgo	\$ 7,733,591	\$ 7,670,006	\$ 8,029,328	\$ 8,029,328	\$ 7,367,364	\$ 7,783,591
Total Expenses	\$ 10,360,198	\$ 10,215,007	\$ 10,754,315	\$ 10,754,315	\$ 9,865,422	\$ 10,310,731
Net Revenues Over (Under) Expenses	\$ 325,096	\$ 77,344	\$ -	\$ -	\$ (564,680)	\$ (33,717)
Beginning Fund Balance	1,298,067	1,623,163	1,700,505	1,700,505	1,700,506	1,253,204
Ending Fund Balance	\$ 1,623,163	\$ 1,700,507	\$ 1,700,505	\$ 1,700,505	\$ 1,135,826	\$ 1,219,487
7999 Undesignated Reserve	-	-	1,700,505	1,700,505	-	1,219,487
Total Budgeted Reserves	\$ -	\$ -	\$ 1,700,505	\$ 1,700,505	\$ -	\$ 1,219,487

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
<u>Sources:</u>						
8840 Sales and Commissions	870,187	1,437,022	1,458,084	1,458,084	1,584,977	957,000
8850 Other Sales Revenue	2,083	7,555	8,000	8,000	10,859	8,000
8890 Other Local Revenues	57,740	42,494	42,507	42,507	23,848	42,507
Total Local Revenues	\$ 930,010	\$ 1,487,071	\$ 1,508,591	\$ 1,508,591	\$ 1,619,684	\$ 1,007,507
Total Revenues	\$ 930,010	\$ 1,487,071	\$ 1,508,591	\$ 1,508,591	\$ 1,619,684	\$ 1,007,507
8980 Interfund Transfers In	115,703	-	-	-	-	-
Total Other Financing Sources	\$ 115,703	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,045,713	\$ 1,487,071	\$ 1,508,591	\$ 1,508,591	\$ 1,619,684	\$ 1,007,507
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	179,418	199,692	201,900	201,900	169,001	168,840
2300 Variable Non-Instructional	145,856	168,031	181,914	181,914	170,122	196,000
Total Classified Salaries	\$ 325,274	\$ 367,723	\$ 383,814	\$ 383,814	\$ 339,123	\$ 364,840
3000 Benefits	110,263	143,451	136,065	136,065	118,855	117,688
Total Salaries and Benefits	\$ 435,537	\$ 511,174	\$ 519,879	\$ 519,879	\$ 457,978	\$ 482,528
4000 Supplies and Materials	\$ 27,986	\$ 25,150	\$ 45,002	\$ 45,002	\$ 26,138	\$ 500

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5200 Travel	99	182	-	-	-	-
5500 Utilities and Housekeeping	10,985	12,449	12,400	12,400	8,896	1,000
5600 Contract Services	44,837	52,203	44,800	44,800	19,710	27,000
5690 Other Operating Expenses	11,263	8,536	8,308	8,308	6,581	20,727
5800 Other Services and Expenses	8,273	25,102	31,500	31,500	42,661	27,000
5930 Depreciation	4,012	4,100	2,102	2,102	-	2,102
Total Other Operating Expenses	\$ 79,469	\$ 102,572	\$ 99,110	\$ 99,110	\$ 77,848	\$ 77,829
6400 Equipment	3,674	14,104	28,600	28,600	4,888	10,000
Total Capital Outlay	\$ 3,674	\$ 14,104	\$ 28,600	\$ 28,600	\$ 4,888	\$ 10,000
7700 Cost of Goods Sold	459,463	772,427	816,000	816,000	768,221	436,744
Total Transfers and Other Outgo	\$ 459,463	\$ 772,427	\$ 816,000	\$ 816,000	\$ 768,221	\$ 436,744
Total Expenses	\$ 1,006,129	\$ 1,425,427	\$ 1,508,591	\$ 1,508,591	\$ 1,335,073	\$ 1,007,601
Net Revenues Over (Under) Expenses	\$ 39,584	\$ 61,644	\$ -	\$ -	\$ 284,611	\$ (94)
Beginning Fund Balance	417,230	456,813	518,458	518,458	518,458	236,406
Ending Fund Balance	\$ 456,814	\$ 518,457	\$ 518,458	\$ 518,458	\$ 803,069	\$ 236,312
7999 Undesignated Reserve	-	-	518,458	518,458	-	236,312
Total Budgeted Reserves	\$ -	\$ -	\$ 518,458	\$ 518,458	\$ -	\$ 236,312

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Tentative Budget 2016-2017</u>
<u>Sources:</u>						
8890 Other Local Revenues	45,000	-	-	-	-	-
Total Local Revenues	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Uses:</u>						
2300 Variable Non-Instructional	2,112	-	-	-	-	-
Total Classified Salaries	\$ 2,112	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	206	-	-	-	-	-
Total Salaries and Benefits	\$ 2,318	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Consultants	21,312	-	-	-	-	-
5200 Travel	-	2,914	-	-	2,357	10,000
5600 Contract Services	16,565	-	-	-	-	-
5800 Other Services and Expenses	7,975	-	-	-	-	-
5930 Depreciation	8,168	8,168	8,168	40,838	40,838	-
Total Other Operating Expenses	\$ 54,020	\$ 11,082	\$ 8,168	\$ 40,838	\$ 43,195	\$ 10,000

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
6400 Equipment	30,192	-	-	-	-	-
Total Capital Outlay	\$ 30,192	\$ -	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	32,599	200,000	69,500	69,500	69,500	50,000
Total Transfers and Other Outgo	\$ 32,599	\$ 200,000	\$ 69,500	\$ 69,500	\$ 69,500	\$ 50,000
Total Expenses	\$ 119,129	\$ 211,082	\$ 77,668	\$ 110,338	\$ 112,695	\$ 60,000
Net Revenues Over (Under) Expenses	\$ (74,129)	\$ (211,082)	\$ (77,668)	\$ (110,338)	\$ (112,695)	\$ (60,000)
Beginning Fund Balance	1,447,690	1,373,562	1,162,480	1,162,480	1,162,480	1,049,785
Ending Fund Balance	\$ 1,373,561	\$ 1,162,480	\$ 1,084,812	\$ 1,052,142	\$ 1,049,785	\$ 989,785
7999 Undesignated Reserve	-	-	1,084,812	1,052,142	-	989,785
Total Budgeted Reserves	\$ -	\$ -	\$ 1,084,812	\$ 1,052,142	\$ -	\$ 989,785

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	1,507	2,238	1,750	1,750	3,081	1,750
Total Local Revenues	\$ 1,507	\$ 2,238	\$ 1,750	\$ 1,750	\$ 3,081	\$ 1,750
Total Revenues	\$ 1,507	\$ 2,238	\$ 1,750	\$ 1,750	\$ 3,081	\$ 1,750
8911 Insurance Reimbursement	109,401	-	-	-	-	-
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 209,401	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues and Other Financing Sources	\$ 210,908	\$ 102,238	\$ 101,750	\$ 101,750	\$ 103,081	\$ 101,750
Uses:						
5400 Insurance	36,782	40,223	-	-	47,230	40,000
Total Other Operating Expenses	\$ 36,782	\$ 40,223	\$ -	\$ -	\$ 47,230	\$ 40,000
7300 Interfund Transfers Out	109,401	-	-	-	-	-
Total Transfers and Other Outgo	\$ 109,401	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 146,183	\$ 40,223	\$ -	\$ -	\$ 47,230	\$ 40,000
Net Revenues Over (Under) Expenses	\$ 64,725	\$ 62,015	\$ 101,750	\$ 101,750	\$ 55,851	\$ 61,750
Beginning Fund Balance	515,641	580,366	642,381	642,381	642,381	713,577
Ending Fund Balance	\$ 580,366	\$ 642,381	\$ 744,131	\$ 744,131	\$ 698,232	\$ 775,327
7911 Self-Insurance Claims Reserve	-	-	744,131	744,131	-	775,327
Total Budgeted Reserves	\$ -	\$ -	\$ 744,131	\$ 744,131	\$ -	\$ 775,327

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	202,778	117,548	128,398	128,398	85,888	114,598
8890 Other Local Revenues	-	125,521	-	-	-	-
Total Local Revenues	\$ 202,778	\$ 243,069	\$ 128,398	\$ 128,398	\$ 85,888	\$ 114,598
Total Revenues	\$ 202,778	\$ 243,069	\$ 128,398	\$ 128,398	\$ 85,888	\$ 114,598
8900 Other Financing Sources, Miscellaneous	1,888	-	-	-	41,367	-
8980 Interfund Transfers In	1,114,002	7,217,628	11,150,400	11,232,456	11,232,456	2,459,836
Total Other Financing Sources	\$ 1,115,890	\$ 7,217,628	\$ 11,150,400	\$ 11,232,456	\$ 11,273,823	\$ 2,459,836
Total Revenues and Other Financing Sources	\$ 1,318,668	\$ 7,460,697	\$ 11,278,798	\$ 11,360,854	\$ 11,359,711	\$ 2,574,434
Uses:						
5100 Consultants	54,239	48,636	49,140	49,140	41,241	48,650
5400 Insurance	49,850	49,850	49,850	49,850	49,850	51,000
5800 Other Services and Expenses	1,052	1,003	1,003	1,003	624	800
Total Other Operating Expenses	\$ 105,141	\$ 99,489	\$ 99,993	\$ 99,993	\$ 91,715	\$ 100,450
7300 Interfund Transfers Out	6,860,000	6,860,000	5,700,200	5,700,200	4,275,200	5,700,200
7400 Other Transfers/Uses	-	22,006	-	-	-	-
Total Transfers and Other Outgo	\$ 6,860,000	\$ 6,882,006	\$ 5,700,200	\$ 5,700,200	\$ 4,275,200	\$ 5,700,200
Total Expenses	\$ 6,965,141	\$ 6,981,495	\$ 5,800,193	\$ 5,800,193	\$ 4,366,915	\$ 5,800,650
Net Revenues Over (Under) Expenses	\$ (5,646,473)	\$ 479,202	\$ 5,478,605	\$ 5,560,661	\$ 6,992,796	\$ (3,226,216)
Beginning Fund Balance	14,243,010	8,596,537	9,075,739	9,075,739	9,075,739	13,731,460
Ending Fund Balance	\$ 8,596,537	\$ 9,075,739	\$ 14,554,344	\$ 14,636,400	\$ 16,068,535	\$ 10,505,244
7998 Restricted Reserve	-	-	14,554,344	14,636,400	-	10,505,244
Total Budgeted Reserves	\$ -	\$ -	\$ 14,554,344	\$ 14,636,400	\$ -	\$ 10,505,244

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
<u>Sources:</u>						
8860 Interest and Investment Income	1,390	840	750	750	942	1,000
8890 Other Local Revenues	367,751	500,268	420,078	420,078	493,439	364,712
Total Local Revenues	\$ 367,141	\$ 501,108	\$ 420,828	\$ 420,828	\$ 494,381	\$ 365,712
Total Revenues	\$ 367,141	\$ 501,108	\$ 420,828	\$ 420,828	\$ 494,381	\$ 365,712
8980 Interfund Transfers In	45,000	-	-	-	-	-
Total Other Financing Sources	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 412,141	\$ 501,108	\$ 420,828	\$ 420,828	\$ 494,381	\$ 365,712
<u>Uses:</u>						
4000 Supplies and Materials	\$ 303,206	\$ 382,642	\$ 340,657	\$ 340,657	\$ 201,900	\$ 361,083
5200 Travel	29,902	41,572	45,474	45,474	13,574	33,000
5800 Other Services and Expenses	72	209	6	6	124	-
Total Other Operating Expenses	\$ 29,974	\$ 41,781	\$ 45,480	\$ 45,480	\$ 13,698	\$ 33,000
7300 Interfund Transfers Out	-	40,000	128,333	128,333	-	180,450
7400 Other Transfers/Uses	-	-	5,000	5,000	-	5,000
Total Transfers and Other Outgo	\$ -	\$ 40,000	\$ 133,333	\$ 133,333	\$ -	\$ 185,450
Total Expenses	\$ 333,180	\$ 464,423	\$ 519,470	\$ 519,470	\$ 215,598	\$ 579,533
Net Revenues Over (Under) Expenses	\$ 78,961	\$ 36,685	\$ (98,642)	\$ (98,642)	\$ 278,783	\$ (213,821)
Beginning Fund Balance	929,489	1,008,451	1,106,117	1,106,117	1,045,135	1,061,687
Ending Fund Balance	\$ 1,008,450	\$ 1,045,136	\$ 1,007,475	\$ 1,007,475	\$ 1,323,918	\$ 847,866
7900 Designated Reserves	-	-	131,487	131,487	-	-
7999 Undesignated Reserve	-	-	875,988	875,988	-	847,866
Total Budgeted Reserves	\$ -	\$ -	\$ 1,007,475	\$ 1,007,475	\$ -	\$ 847,866

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8840 Sales and Commissions	122,534	-	-	-	-	-
8860 Interest and Investment Income	4,241	5,280	4,108	4,108	6,534	4,108
8880 Nonresident Tuition and Other Student Fees	279,477	285,474	283,001	283,001	267,667	270,810
Total Local Revenues	\$ 406,252	\$ 290,754	\$ 287,109	\$ 287,109	\$ 274,201	\$ 274,918
Total Revenues	\$ 406,252	\$ 290,754	\$ 287,109	\$ 287,109	\$ 274,201	\$ 274,918
8980 Interfund Transfers In	955	-	-	159	159	-
Total Other Financing Sources	\$ 955	\$ -	\$ -	\$ 159	\$ 159	\$ -
Total Revenues and Other Financing Sources	\$ 407,207	\$ 290,754	\$ 287,109	\$ 287,268	\$ 274,360	\$ 274,918
Uses:						
1400 Noninstructional Salaries Part Time	5,450	23	5,000	5,000	-	-
Total Academic Salaries	\$ 5,450	\$ 23	\$ 5,000	\$ 5,000	\$ -	\$ -
2300 Variable Non-Instructional	70,974	34,947	23,300	23,300	42,074	20,000
Total Classified Salaries	\$ 70,974	\$ 34,947	\$ 23,300	\$ 23,300	\$ 42,074	\$ 20,000
3000 Benefits	6,458	1,405	998	998	2,087	257
Total Salaries and Benefits	\$ 82,882	\$ 36,375	\$ 29,298	\$ 29,298	\$ 44,161	\$ 20,257
4000 Supplies and Materials	\$ 10,525	\$ 8,431	\$ 11,500	\$ 11,659	\$ 2,480	\$ 11,000

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
5200 Travel	272	(274)	1,000	1,000	-	-
5300 Dues and Memberships	150	-	300	300	-	-
5500 Utilities and Housekeeping	188	243	300	300	206	300
5600 Contract Services	-	-	300	300	526	600
5690 Other Operating Expenses	8,900	5,581	7,000	7,000	9,171	8,850
5800 Other Services and Expenses	309	-	18,352	18,352	-	18,352
Total Other Operating Expenses	\$ 9,819	\$ 5,550	\$ 27,252	\$ 27,252	\$ 9,903	\$ 28,102
6400 Equipment	-	3,245	3,500	3,500	8,831	-
Total Capital Outlay	\$ -	\$ 3,245	\$ 3,500	\$ 3,500	\$ 8,831	\$ -
7300 Interfund Transfers Out	189,780	255,310	108,450	108,450	108,450	108,450
7700 Cost of Goods Sold	93,989	-	-	-	-	-
Total Transfers and Other Outgo	\$ 283,769	\$ 255,310	\$ 108,450	\$ 108,450	\$ 108,450	\$ 108,450
Total Expenses	\$ 386,995	\$ 308,911	\$ 180,000	\$ 180,159	\$ 173,825	\$ 167,809
Net Revenues Over (Under) Expenses	\$ 20,212	\$ (18,157)	\$ 107,109	\$ 107,109	\$ 100,535	\$ 107,109
Beginning Fund Balance	1,397,544	1,417,756	1,399,602	1,399,602	1,399,602	1,440,644
Ending Fund Balance	\$ 1,417,756	\$ 1,399,599	\$ 1,506,711	\$ 1,506,711	\$ 1,500,137	\$ 1,547,753
7998 Restricted Reserve	-	-	141,571	141,571	-	141,571
7999 Undesignated Reserve	-	-	1,365,140	1,365,140	-	1,406,182
Total Budgeted Reserves	\$ -	\$ -	\$ 1,506,711	\$ 1,506,711	\$ -	\$ 1,547,753

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8150 Student Financial Aid Revenue	33,326,294	34,245,518	34,257,913	34,257,913	33,041,604	34,742,316
Total Federal Revenues	\$ 33,326,294	\$ 34,245,518	\$ 34,257,913	\$ 34,257,913	\$ 33,041,604	\$ 34,742,316
8620 General Categorical Programs	-	-	-	-	629,600	531,000
8680 Other State Non-Tax Revenues	1,804,700	1,986,923	1,983,626	1,983,626	1,996,681	1,981,000
Total State Revenues	\$ 1,804,700	\$ 1,986,923	\$ 1,983,626	\$ 1,983,626	\$ 2,626,281	\$ 2,512,000
8860 Interest and Investment Income	-	-	-	-	117	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ -
Total Revenues	\$ 35,130,994	\$ 36,232,441	\$ 36,241,539	\$ 36,241,539	\$ 35,668,002	\$ 37,254,316
8980 Interfund Transfers In	248,275	317,345	243,319	271,279	243,019	236,317
Total Other Financing Sources	\$ 248,275	\$ 317,345	\$ 243,319	\$ 271,279	\$ 243,019	\$ 236,317
Total Revenues and Other Financing Sources	\$ 35,379,269	\$ 36,549,786	\$ 36,484,858	\$ 36,512,818	\$ 35,911,021	\$ 37,490,633
Uses:						
7300 Interfund Transfers Out	16,555	16,754	-	14,900	14,900	-
7500 Student Financial Aid	35,362,715	36,533,031	36,484,858	36,497,918	35,896,121	37,490,633
Total Transfers and Other Outgo	\$ 35,379,270	\$ 36,549,785	\$ 36,484,858	\$ 36,512,818	\$ 35,911,021	\$ 37,490,633
Total Expenses	\$ 35,379,270	\$ 36,549,785	\$ 36,484,858	\$ 36,512,818	\$ 35,911,021	\$ 37,490,633
Net Revenues Over (Under) Expenses	\$ (1)	\$ 1	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ (1)	\$ 1	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	1,480	1,542	1,305	1,305	1,877	1,350
Total Local Revenues	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 1,877	\$ 1,350
Total Revenues	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 1,877	\$ 1,350
Total Revenues and Other Financing Sources	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 1,877	\$ 1,350
Uses:						
5800 Other Services and Expenses	75	4	4	4	3	4
Total Other Operating Expenses	\$ 75	\$ 4	\$ 4	\$ 4	\$ 3	\$ 4
7400 Other Transfers/Uses	4,000	-	4,000	4,000	4,000	4,000
Total Transfers and Other Outgo	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total Expenses	\$ 4,075	\$ 4	\$ 4,004	\$ 4,004	\$ 4,003	\$ 4,004
Net Revenues Over (Under) Expenses	\$ (2,595)	\$ 1,538	\$ (2,699)	\$ (2,699)	\$ (2,126)	\$ (2,654)
Beginning Fund Balance	493,926	491,330	492,868	492,868	492,868	494,714
Ending Fund Balance	\$ 491,331	\$ 492,868	\$ 490,169	\$ 490,169	\$ 490,742	\$ 492,060
7998 Restricted Reserve	-	-	490,169	490,169	-	492,060
Total Budgeted Reserves	\$ -	\$ -	\$ 490,169	\$ 490,169	\$ -	\$ 492,060

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Tentative Budget 2016-2017
Sources:						
8860 Interest and Investment Income	7,816,234	637,222	2,689,261	2,689,261	(726,064)	2,689,261
Total Local Revenues	\$ 7,816,234	\$ 637,222	\$ 2,689,261	\$ 2,689,261	\$ (726,064)	\$ 2,689,261
Total Revenues	\$ 7,816,234	\$ 637,222	\$ 2,689,261	\$ 2,689,261	\$ (726,064)	\$ 2,689,261
8980 Interfund Transfers In	6,860,000	6,860,000	5,700,200	5,700,200	4,275,200	5,700,200
Total Other Financing Sources	\$ 6,860,000	\$ 6,860,000	\$ 5,700,200	\$ 5,700,200	\$ 4,275,200	\$ 5,700,200
Total Revenues and Other Financing Sources	\$ 14,676,234	\$ 7,497,222	\$ 8,389,461	\$ 8,389,461	\$ 3,549,136	\$ 8,389,461
Uses:						
5800 Other Services and Expenses	203,580	243,147	252,095	252,095	193,088	265,489
Total Other Operating Expenses	\$ 203,580	\$ 243,147	\$ 252,095	\$ 252,095	\$ 193,088	\$ 265,489
Total Expenses	\$ 203,580	\$ 243,147	\$ 252,095	\$ 252,095	\$ 193,088	\$ 265,489
Net Revenues Over (Under) Expenses	\$ 14,472,654	\$ 7,254,075	\$ 8,137,366	\$ 8,137,366	\$ 3,356,048	\$ 8,123,972
Beginning Fund Balance	52,385,905	66,858,559	74,112,634	74,112,634	74,112,634	77,634,349
Ending Fund Balance	\$ 66,858,559	\$ 74,112,634	\$ 82,250,000	\$ 82,250,000	\$ 77,468,682	\$ 85,758,321
7998 Restricted Reserve	-	-	82,250,000	82,250,000	-	85,758,321
Total Budgeted Reserves	\$ -	\$ -	\$ 82,250,000	\$ 82,250,000	\$ -	\$ 85,758,321



APPENDICES

- A. 2015-16 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2016-17**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A
2016-17 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: 2016-17, for the period ended June 30, 2017

TB 2017 data as of 06/01/16

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	65,846,874	65,846,874	0	0	65,846,874	65,846,874
Noninstructional Salaries (CA 1200 and 1400)	408		13,951,398		0		13,951,398
Subtotal Academic Salaries	409	65,846,874	79,798,272	0	0	65,846,874	79,798,272
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		27,458,693		0		27,458,693
Noninstructional Aides (CA 2200 and 2400)	416	3,677,228	3,677,228	0	0	3,677,228	3,677,228
Subtotal Classified Salaries	419	3,677,228	31,135,921	0	0	3,677,228	31,135,921
Employee Benefits (CA 3000)	429	26,282,501	51,100,621	0	0	26,282,501	51,100,621
Supplies and Materials (CA 4000)	435		3,181,355		0		3,181,355
Other Operating Expenses and Services (CA 5000)	449	315,563	16,033,356	0	0	315,563	16,033,356
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		368,667		0		368,667
Total (409 + 419 + 429) and (435 + 449 + 451)	459	96,122,166	181,618,192	0	0	96,122,166	181,618,192
Less Exclusions for Current Expenses of Education	469	6,291,550	18,937,164	0	0	6,291,550	18,937,164
Totals for ESC 84362, 50 percent law (459 - 469)	470	89,830,616	162,681,028	0	0	89,830,616	162,681,028
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.22%	100.00%			55.22%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		81,340,514				81,340,514
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		81,340,514				81,340,514

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: 2016-17, for the period ended June 30, 2017

TB 2017 data as of 06/01/16

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 17.9239%		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	11,019,587	11,019,587	0	0	11,019,587	11,019,587
Noninstructional Salaries (CA 1200 and 1400)	408		3,482,521		219,847		3,702,368
Subtotal Academic Salaries	409	11,019,587	14,502,108	0	219,847	11,019,587	14,721,955
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,075,384		1,473,226		5,548,610
Noninstructional Aides (CA 2200 and 2400)	416	648,390	648,390	0	0	648,390	648,390
Subtotal Classified Salaries	419	648,390	4,723,774	0	1,473,226	648,390	6,197,000
Employee Benefits (CA 3000)	429	3,150,998	6,366,134	1,127,692	2,988,102	4,278,690	9,354,236
Supplies and Materials (CA 4000)	435		380,672		64,048		444,720
Other Operating Expenses and Services (CA 5000)	449	0	830,949	0	1,835,131	0	2,666,080
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		193,567		1,434		195,001
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,818,975	26,997,204	1,127,692	6,581,788	15,946,667	33,578,992
Less Exclusions for Current Expenses of Education	469	0	0	1,127,692	3,030,779	1,127,692	3,030,779
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,818,975	26,997,204	0	3,551,009	14,818,975	30,548,213
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.89%	100.00%			48.51%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		13,498,602				15,274,106
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,498,602				15,274,106

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: 2016-17, for the period ended June 30, 2017

TB 2017 data as of 06/01/16

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.4530%		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	39,282,810	39,282,810	0	0	39,282,810	39,282,810
Noninstructional Salaries (CA 1200 and 1400)	408		5,446,646		692,427		6,139,073
Subtotal Academic Salaries	409	39,282,810	44,729,456	0	692,427	39,282,810	45,421,883
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,913,210		4,640,059		14,553,269
Noninstructional Aides (CA 2200 and 2400)	416	1,714,235	1,714,235	0	0	1,714,235	1,714,235
Subtotal Classified Salaries	419	1,714,235	11,627,445	0	4,640,059	1,714,235	16,267,504
Employee Benefits (CA 3000)	429	11,943,251	19,139,306	3,551,767	9,411,299	15,495,018	28,550,605
Supplies and Materials (CA 4000)	435		1,518,676		201,723		1,720,399
Other Operating Expenses and Services (CA 5000)	449	0	3,064,624	0	5,779,912	0	8,844,536
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		167,100		4,516		171,616
Total (409 + 419 + 429) and (435 + 449 + 451)	459	52,940,296	80,246,607	3,551,767	20,729,936	56,492,063	100,976,543
Less Exclusions for Current Expenses of Education	469	0	0	3,551,767	9,545,713	3,551,767	9,545,713
Totals for ESC 84362, 50 percent law (459 - 469)	470	52,940,296	80,246,607	0	11,184,223	52,940,296	91,430,830
Percentage of CEE (470, col. 1 / 470, col.2)	471	65.97%	100.00%			57.90%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		40,123,303				45,715,415
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		40,123,303				45,715,415

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: 2016-17, for the period ended June 30, 2017

TB 2017 data as of 06/01/16

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.6231%		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	15,544,477	15,544,477	0	0	15,544,477	15,544,477
Noninstructional Salaries (CA 1200 and 1400)	408		3,795,675		314,282		4,109,957
Subtotal Academic Salaries	409	15,544,477	19,340,152	0	314,282	15,544,477	19,654,434
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,250,764		2,106,049		7,356,813
Noninstructional Aides (CA 2200 and 2400)	416	1,314,603	1,314,603	0	0	1,314,603	1,314,603
Subtotal Classified Salaries	419	1,314,603	6,565,367	0	2,106,049	1,314,603	8,671,416
Employee Benefits (CA 3000)	429	4,896,702	8,924,141	1,612,091	4,271,639	6,508,793	13,195,780
Supplies and Materials (CA 4000)	435		647,934		91,559		739,493
Other Operating Expenses and Services (CA 5000)	449	315,563	1,899,329	0	2,623,410	315,563	4,522,739
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		2,050		2,050
Total (409 + 419 + 429) and (435 + 449 + 451)	459	22,071,345	37,376,923	1,612,091	9,408,989	23,683,436	46,785,912
Less Exclusions for Current Expenses of Education	469	0	413,084	1,612,091	4,332,648	1,612,091	4,745,732
Totals for ESC 84362, 50 percent law (459 - 469)	470	22,071,345	36,963,839	0	5,076,341	22,071,345	42,040,180
Percentage of CEE (470, col. 1 / 470, col.2)	471	59.71%	100.00%			52.50%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		18,481,919				21,020,090
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		18,481,919				21,020,090

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2016-17

APPENDIX B

Step and Longevity Cost Estimates for 2016-17 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$285,600	119	\$60,800	38	\$346,400	157
Manager, Supervisor, Confidential	\$224,400	44	\$47,250	15	\$271,650	59
UF Fulltime ⁽¹⁾	\$425,250	162	\$88,200	12	\$513,450	174
UF Parttime ⁽²⁾	\$150,000	300	\$21,000	40	\$171,000	340
TOTAL	\$1,085,250	625	\$217,250	105	\$1,302,500	730

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

⁽¹⁾ Full-time faculty reclass (column) based on 12 per year at \$7350 per reclass.

⁽²⁾ Part-time faculty step based on 300 per year at \$525 each, and reclass (column) based on 40 per year at \$525 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	8.4%	10.4%	8.4%	8.4%	8.4%		
eff. 7-1-84	4.0%		4.0%	4.0%	4.0%		
eff. 7-1-85							
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%	0.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	TBD	TBD	TBD	TBD	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

Absences, such as vacation and load banking, for which employees must be paid. The term does not

encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

A subgroup of the proprietary Funds Group used account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned,

expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

- **Certificated Salaries (object series 51000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**
Includes supplies and materials, typically with a limited lifespan.

- **Other Operating Expenses (object series 55000)**

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

- **Capital Outlay (object series 56000)**

Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

- **Other Outgo (object series 57000)**

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

funding guarantee and the allocation of excess revenues.

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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