



TENTATIVE BUDGET
FISCAL YEAR 2017-18

PRESENTED TO THE GOVERNING BOARD

JUNE 28, 2017

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Prepared in collaboration with the Fiscal Services Staff

With special thanks to the Campus Business Officers, District Governance Council
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TENTATIVE BUDGET FISCAL YEAR 2017-18

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TENTATIVE BUDGET FISCAL YEAR 2017-18

1. INTRODUCTION

The goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (District), as delineated in the District's strategic plan. The foundation of the budget development process incorporates shared values, honesty, integrity, transparency and collaboration with the colleges and participatory governance committees. Fiscal prudence and adherence to Education Code §70901 and Title 5 §58301 are exercised in the development and management of the budget.

1.1 Governor's Budget – May Revision

The Governor's May Revision proposes FY 2017-18 general fund spending at \$124 billion, an increase of approximately \$1.5 billion from the original proposal in January. Fortuitously, the May Revision provides additional ongoing, unrestricted funds for the community college system with an added \$160 million dedicated towards increases to base allocations. This substantial increase to base funding was not included in the January budget and is not a component of the Tentative Budget. However, if this proposal is enacted, the District will include the additional revenue in the Adoption Budget, which will provide funding to mitigate and offset the substantial District-paid pension obligations for its employees, as well as health benefits, utilities, etc.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2017-18 is \$74.6 billion, which is \$3.2 billion more than the adjusted amount for FY 2016-17. The Governor's May Revision designates these additional resources, including the \$160 million increase to base allocations, 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)	\$57.8 million is proposed to fund approximately 1 percent in systemwide growth	None budgeted, but the potential to earn approximately \$1.4 million in additional apportionment funds were the District to grow its resident FTES by 287	A reduction of \$21.5 million, reducing the growth target from 1.34 percent to 1 percent
Cost of Living Adjustment (COLA) (Ongoing)	\$97 million to fund a COLA of 1.56 percent	With a 1.56 percent COLA, the current \$5,006 per FTES will increase to \$5,084 per FTES. This results in \$2.2 million in additional, ongoing revenue.	COLA increased from 1.48 percent to 1.56 percent, an increase of \$3.5 million
Base Allocation (Ongoing)	\$183.6 million increase to base allocations for the community college system, to address pension obligations and other year-over-year increases	Likely to mean an addition of approximately \$4.4 million in ongoing revenue to the District	An increase of \$160 million from the January proposal

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Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
Deferred Maintenance and Instructional Equipment (One-Time)	\$135.8 million in deferred maintenance and instructional equipment; these funds will not be allocated until FY 2018-19.	If and when the funds are allocated, the District can expect approximately \$3.2 million	An additional \$92.1 million was allocated but will act as a hedge against future Proposition 98 reductions
Guided Pathways (One-Time)	\$150 million to fund a grant program to design academic road maps and transfer pathways to increase student success	The District will have to participate in a grant process to access funds	No change

Table 1

The ongoing, unrestricted funding increases within the May Revision, totaling \$6.6 million between COLA and base allocation increases, are a welcome relief. With year-over-year CalSTRS and CalPERS increases surpassing \$2 million and health benefit costs rising greater than \$2.2 million, the additional operating funds are necessary to keep pace with the District's escalating expenditures. Overall, the May Revision has an additional \$4 million in ongoing funds above the Governor's January proposal. Assuming these funds are included in the enacted state budget, they will be incorporated into the Adoption Budget and alleviate the District's structural deficit.

1.2 FY 2017-18 Tentative Budget Planning

Included in the FY 2017-18 Tentative Budget is the 1.48 percent proposed increase in COLA; this assumption results in \$2.1 million in year-over-year revenue for the District. In addition, the Tentative Budget includes approximately \$520,000 in base allocation increases. These revenue increases are based upon the January proposal from the Governor and do not reflect the slight increase in COLA and significant increase to the base allocation provided in the May Revision.

With stagnant year-over-year enrollment, the District is budgeting for an unchanged resident FTES target. Achieving this target in FY 2017-18 would necessitate the District experience an approximately 7 percent rise in FTES. In a service area of near full-employment, that is unrealistic. However, it is important to keep in mind that the District is incorporating a portion of its borrowed FTES within its ongoing, operating budget; this enables sustainment of existing operations, investment in outreach and other FTES-generating activities (including sustaining an FTES/FTEF productivity ratio of approximately 15.5), and maintenance of readiness for when the demand for services will inevitably rise. Table 2 illustrates the static resident FTES target and also shows the dollar value of the COLA and base allocation increase, as proposed in January, directly related to that target.

	FY 2016-17 Resident FTES Target	FY 2017-18 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ 491,250
DVC	15,336	15,336	-	1,427,961
LMC	7,951	7,951	-	721,421
Total	28,668	28,668	-	\$ 2,640,632

Table 2

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

District staff will continue to monitor the latest information from the state and will revise its plans and solidify assumptions as new data emerge. District staff is cautiously optimistic that the line items within the May Revision will be enacted, which will result in an approximately \$4 million net increase in ongoing, unrestricted funding when the FY 2017-18 Adoption Budget is presented to the Governing Board in September.

2. FISCAL YEAR 2016-17 UPDATE

In September 2016, the Governing Board adopted the FY 2016-17 budget. Unlike the prior year, the budget for FY 2016-17 provided little in new, ongoing funding for the District. In fact, with no COLA given to the community college system, the dollars per FTES funding were unchanged from FY 2015-16. While unfortunate, the lack of a COLA was slightly tempered by a modest increase in the District's base allocation, resulting in an additional \$2.0 million in ongoing revenue. Finally, with the District's continued enrollment struggles, available, ongoing growth dollars provided by the state of approximately \$2.7 million were not earnable.

The \$2.0 million increase in the base allocation fell short of covering the escalating expenses the District absorbed with the CalSTRS rate rising from 10.73 percent to 12.58 percent (\$1.1 million year-over-year operating cost increase to the District) and CalPERS rising from 11.85 percent to 13.89 percent (\$700,000 year-over-year operating cost increase to the District). Moreover, health benefit costs were anticipated to rise greater than \$1 million year-over-year within the District's operating budget. Just in these areas alone, the District had known ongoing, operating expense increases of greater than \$2.8 million with the state providing new ongoing revenue of just \$2.0 million.

In what has become a predictable trend, the state allocated a significant amount of new Proposition 98 dollars to restricted categorical programs. As an example, the new Strong Workforce Program was funded at \$200 million systemwide, greater than the total dollars given to the base allocation increase and growth funding combined. From the District's perspective, this was not the ideal mix of resources and did not provide the desired flexibility for offsetting ever-increasing ongoing expenditures. While categorical funds were welcome and will be efficiently utilized, the District experienced little relief in the state budget to help offset its increasing, ongoing costs.

Overall, with year-over-year ongoing costs outstripping the new revenue provided by the state, the District's operating budget was adopted with a structural deficit of \$1.46 million, approximately 0.8 percent of the expenditure budget. Table 3 shows the result of this deficit and its impact on the District's fund balance.

Unrestricted General Fund, Operating

Income	\$ 185,231,992
Expenses	<u>186,691,342</u>
Net Income over Expenses	\$ (1,459,350)
Beginning Fund Balance at July 1, 2016	\$ 27,846,085
Operating Deficit	<u>(1,459,350)</u>
Projected Ending Balance at June 30, 2017	\$ 26,386,735

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2016-17.

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

2.1 FY 2016-17 Changes in Revenues

Apportionment Recalculation from FY 2015-16: As a reminder, the Governing Board gave direction to District staff at its March 23, 2016, meeting to borrow the entirety of summer 2016 and report those FTES in FY 2015-16. This strategy ensured that the District's funded target would be reached as well as allowed for the opportunity to generate one-time apportionment dollars by increasing its state funded base. In March 2017, the State Chancellor's Office released the final figures from FY 2015-16, which resulted in the District being funded for all reported FTES. This positive news results in an additional \$5.2 million in one-time funds. Per the Governing Board's direction, these funds will be directed towards the District's substantial long-term liabilities and other one-time uses.

2.2 FY 2016-17 Changes in Expenditures

Election Costs: With two local Governing Board elections, the District established a FY 2016-17 elections budget of \$350,000. Fortunately, the election costs came in at historic lows, far below the average amount per election the District has typically experienced. With the two Governing Board elections costing only \$100,000, the result is a savings of \$250,000 over the budgeted amount. Consistent with Business Procedure 18.01, the decrease in election expenses will be added to distributable revenue within the District's allocation model.

Compressed Calendar: Recognizing that converting to a 16-week academic calendar requires significant curriculum redevelopment and coordination, and other one-time work related to the District's learning management system, the Governing Board authorized the use of one-time mandate funds to compensate faculty for this additional effort. Therefore, included in the faculty agreement ratified by the Governing Board at its February 22, 2017, meeting was a one-time, off-schedule payment of 2.5 percent of base pay calculated on eligible faculty earnings from spring 2017. The total cost of this agreement, to be covered from one-time, non-operating mandate reserves, is \$794,000.

Separation Incentive: Based on agreements with United Faculty, Local 1, and Management Council, the District offered a separation incentive to employees with five or more years of service. Forty individuals opted into the separation incentive, which created a long-term savings for the District. The total cost of the separation incentive, funded from one-time, non-operating mandate reserves, is \$724,000.

2.3 FY 2016-17 Adopted Budget and Projected Reserves

The District's expenses are currently trending very close to its amended budget. Table 2 details the Adopted Budget reserves and the Projected Ending reserves for FY 2016-17. The projected ending balance for FY 2016-17 is inclusive of expected transfers for maintenance projects, long-term liabilities, and other one-time designations.

The reserves shown in Table 4 represent the operating, ongoing portion of the unrestricted general fund.

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	2016-17 Adopted Budget	2016-17 Projected Ending Balance
Designated College Reserves	\$ 5,601,863	\$ 5,103,281
Designated District Office Reserves	399,596	168,892
Subtotal, Designated Site Reserves	\$ 6,001,459	\$ 5,272,173
5% Board Contingency Reserve	9,262,598	9,262,598
5% Board Reserve	9,262,598	9,262,598
Subtotal, Designated Board Reserves	\$ 18,525,196	\$ 18,525,196
Undesignated Districtwide Reserve	235,755	318,509
Undesignated College Reserves	1,029,924	2,777,919
Undesignated District Office Reserves	594,401	678,179
Subtotal, Undesignated Reserves	\$ 1,860,080	\$ 3,774,607
TOTAL RESERVES	\$ 26,386,735	\$ 27,571,976

Table 4

3. FISCAL YEAR 2017-18 TENTATIVE BUDGET

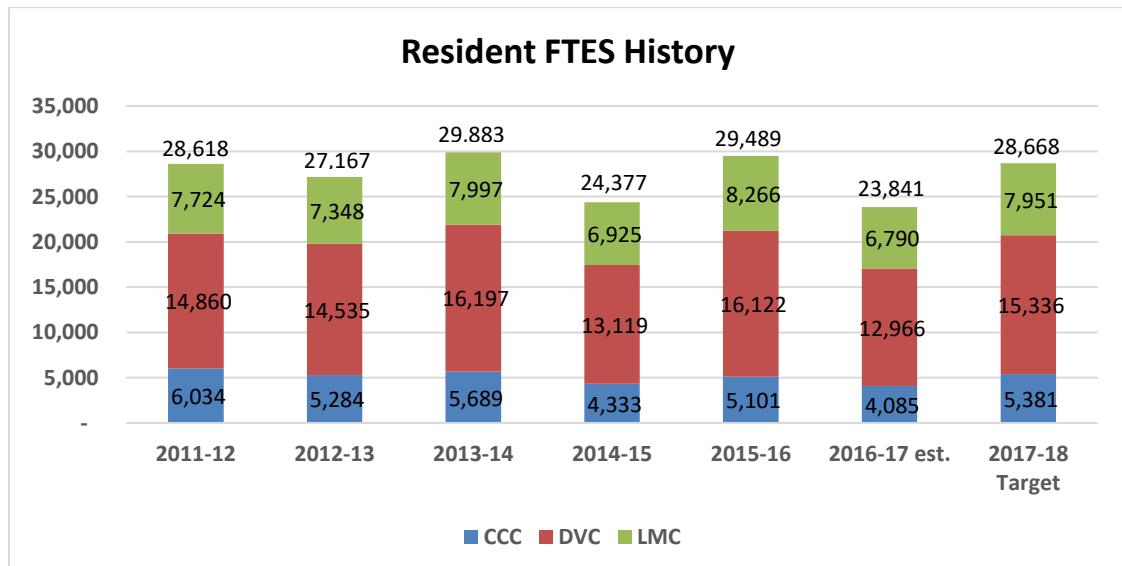
The January proposal from the Governor included nominal ongoing revenues for the District totaling \$2.6 million. The information derived from the January proposal kick-starts the budget development process (delineated in Business Procedure 18.06, Budget Preparation) and led to a series of agreed upon assumptions that were used in the establishment of the Tentative Budget

As discussed earlier, the Governor’s May Revision has approximately \$4 million in additional ongoing revenue, mostly 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.

3.1 FY 2017-18 FTES

Resident

With a FY 2017-18 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Graph 1 reflects a five-year history of actual resident FTES, with a projection for FY 2016-17 and targets for FY 2017-18.



Graph 1

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

Non-resident

The total District non-resident (NR) target is set at a level of 2,750 FTES, with targets detailed by college in Table 5. With a non-resident target of 2,750 FTES, \$14.8 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2017-18 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 2017-18 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

3.2 FY 2017-18 Tentative Budget Assumptions

Revenue Assumptions: Following are major revenue assumptions agreed upon during the tentative budget development process. These revenue assumptions total \$3.24 million in incremental revenue.

- COLA of 1.48 percent
 - *Budget impact:* A COLA of 1.48 percent at the resident FTES target of 28,668 generates \$2.1 million in incremental revenue for the District.
- Base Allocation Increase
 - *Budget impact:* The increase in base allocations for the system results in an additional \$520,000 for the District.
- Non-resident FTES target unchanged but with a \$17.00 per unit increase in tuition
 - *Budget impact:* The escalation of non-resident tuition provides an increase of \$1.1 million in revenue to the District, primarily attributable to DVC.
- State lottery revenue
 - *Budget impact:* \$500,000 decrease in lottery revenue received from the state. This reduction is due to the reportable FTES to the state being artificially low due to borrowing.
- No growth funding will be earned
 - *Budget impact:* With the District facing uncertain demand, no growth funding is earnable.

Expenditure Assumptions: Delineated below are major expenditure assumptions totaling \$5.46 million in increased expenses.

- Health benefits costs to increase by 6.8 percent
 - *Budget Impact:* A 6.8 percent increase in health benefits costs results in \$1.95 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 36 percent of the anticipated \$33.6 million annual cost of health benefits expenditures.

**TENTATIVE BUDGET
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- Step and column salary increases at 1.2 percent of total salaries
 - *Budget impact:* Step and column increases are projected to cost \$1.32 million and include all classes of employees.
- CalSTRS employer contribution rate to increase from 12.58 percent to 14.43 percent
 - *Budget impact:* This is a finalized rate set in statute and not an assumption. The increase in the CalSTRS employer contribution results in \$1.30 million in additional costs to the District.
- CalPERS employer contribution rate to increase from 13.888 percent to 15.80 percent
 - *Budget impact:* An increase in the CalPERS employer contribution rate from 13.888 percent to 15.80 percent creates an additional \$745,000 expense to the District.
- Utility costs expected to increase 5 percent year-over-year
 - *Budget impact:* A 5 percent increase in utility costs is projected to increase overall utility costs by \$145,000.

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.

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	\$ 188,294,932
Expenses	<u>190,654,198</u>
Net Income over Expenses	\$ (2,359,266)
Beginning Fund Balance at July 1, 2017	\$ 27,571,976
Anticipated Operating Deficit	<u>(2,359,266)</u>
Projected Ending Balance at June 30, 2018	\$ 25,212,710

Table 7

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

3.4 Components of Ending Operating Fund Balance

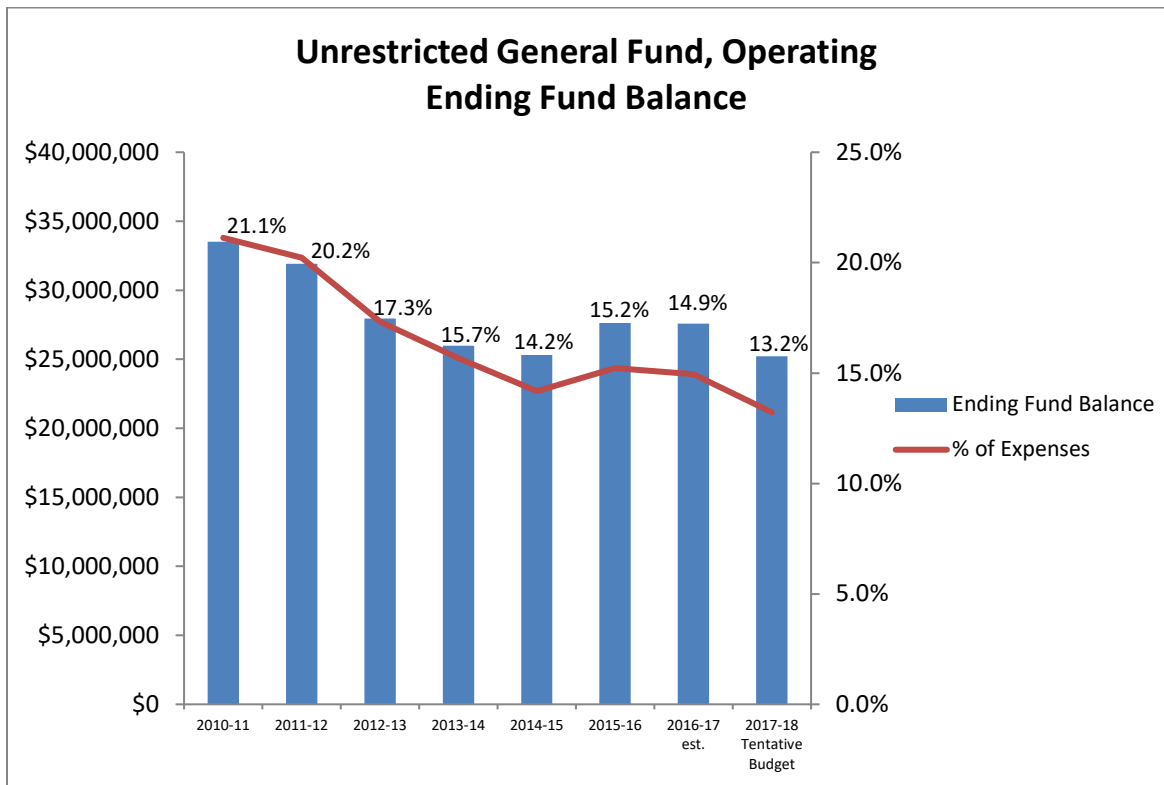
The projected ending balance of \$25,212,710 at June 30, 2018, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 9,532,710
5% Board Reserve	9,532,710
1% Site Reserves	3,106,979
Designated Reserve	<u>1,578,194</u>
Subtotal Restricted	\$ 23,750,593
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>1,462,117</u>
Subtotal Unrestricted	\$ 1,462,117
Total Reserves	\$ 25,212,710

Table 8

Graph 2 reflects a six-year history of actual ending fund balances with projections for 2016-17 and 2017-18.



Graph 2

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

3.5 Areas of Concern

- student demand for courses has been a multi-year issue for the District;
- 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.

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, 2017</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2018</u>
F11 Unrestricted GF	\$ 35,911,418	\$ 195,917,634	\$ 203,371,861	\$ 28,457,191
F12 Restricted GF	231,155	32,812,117	33,041,863	1,409
F21 2002 Bond Redemption	4,862,344	7,239,006	7,060,750	5,040,600
F22 2006 Bond Redemption	9,083,688	14,449,216	13,870,984	9,661,920
F23 2014 Bond Redemption	1,835,050	3,548,756	3,316,700	2,067,106
F29 Long-term Debt	10,114,743	74,114	80,000	10,108,857
F41 Capital Project	24,685,785	562,000	10,913,175	14,334,610
F43 Bond 2006	54,394,719	472,000	17,071,530	37,795,189
F44 Bond 2014	112,740,181	968,925	33,454,420	80,254,686
F51 Bookstore	1,699,340	10,043,823	10,171,384	1,571,779
F52 Cafeteria	889,530	1,426,798	1,456,852	859,476
F59 Data Center	989,786	-	-	989,786
F61 Self Insurance	748,110	107,090	40,000	815,200
F69 Retiree Benefits	16,618,388	1,104,914	5,796,972	11,926,330
F71 Student Organization	1,211,349	386,338	206,510	1,391,177
F73 Student Center	1,553,936	309,255	215,000	1,648,191
F74 Financial Aid	-	39,097,781	39,097,781	-
F75 Scholarship Trust	494,820	2,550	4,004	493,366
F77 OPEB Irrevocable Trust	93,649,138	8,915,816	270,798	102,294,156
Total	373,713,480	317,438,133	379,440,584	311,711,029



\$691 Million

Table 9

**TENTATIVE BUDGET
FISCAL YEAR 2017-18**

5. CONCLUSION

The major push for the District in FY 2017-18 is to chart a path towards FTES growth. As mentioned earlier, battling the headwinds of a strong labor market, which reduces demand for the District's services, presents significant challenges. These challenges compound the real financial issues of increasing employee costs, notably in the pension and health benefit areas. The inability to naturally expand and grow the District's FTES base exacerbates these issues, as growth dollars, a source of ongoing funding, have remained elusive. With a full academic year in which to report its FTES, the District is cautiously optimistic that the slow enrollment decline of the past several years will abate.

The District, like all community colleges, faces significant challenges in vital economic times. As the student population becomes more economically, culturally, ethnically, and educationally diverse, the District must become more innovative and better prepared to meet the needs of its changing population. In the months ahead, each college will prepare detailed budgets, maximizing available funds with an emphasis on awareness and outreach, student success and retention, and closing the participation and achievement gap in underserved groups. All should help attract and retain students, important goals on their own, but also vital to the District's fiscal viability.

6. TENTATIVE BUDGET – FISCAL YEAR 2017-18

The Tentative Budget for Fiscal Year 2017-18 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
2017-2018 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2017-2018 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2017							
Total Beginning Fund Balance	1,649,354	4,058,239	2,041,267	7,748,860	723,184	19,099,932	27,571,976
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	51,367,444	51,367,444
Property Taxes	-	-	-	-	-	91,801,334	91,801,334
Local Funding	-	-	-	-	-	2,218,270	2,218,270
Student Enrollment Fees, 98%	-	-	-	-	-	16,583,092	16,583,092
Subtotal	-	-	-	-	-	161,970,140	161,970,140
State Revenues (<i>exclusive of Apportionment revenue</i>)	77,613	605,787	92,390	775,790	-	5,536,433	6,312,223
Local Revenues, SB 361 Revenue Allocation	399,818	2,793,986	456,064	3,649,868	-	14,759,926	18,409,794
Local Revenues beyond SB 361 Revenue Allocation	407,186	317,616	485,908	1,210,710	206,500	-	1,417,210
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	346,455	834,502	386,343	1,567,300	973,322	22,627,006	25,167,628
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,231,072	4,551,891	1,503,700	7,286,663	1,181,822	204,893,505	213,361,990
Operating Allocation	26,632,251	77,854,780	37,725,415	142,212,446	16,945,552	-	159,157,998
TOTAL RESOURCES	29,512,677	86,464,910	41,270,382	157,247,969	18,850,558	223,993,437	400,091,964

Summary Overview: 2017-2018 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,575,116	24,740,106	9,887,298	42,202,520	-	-	42,202,520
Part-time Faculty, Instructional & Non-Instructional	5,862,242	19,187,355	7,992,895	33,042,492	-	252,119	33,294,611
Academic Managers	1,477,679	2,782,754	1,907,472	6,167,905	1,170,524	-	7,338,429
Classified Managers	842,894	1,311,877	1,133,703	3,288,474	3,510,771	-	6,799,245
Full-time Classified	3,652,341	9,515,169	5,688,204	18,855,714	5,478,210	66,840	24,400,764
Hourly classified, students, other	471,195	1,031,271	550,652	2,053,118	220,500	27,527	2,301,145
Total Salaries	19,881,467	58,568,532	27,160,224	105,610,223	10,380,005	346,486	116,336,714
Employee Benefits	6,568,536	19,614,795	10,031,469	36,214,800	5,038,226	12,390,502	53,643,528
Total Salaries and Benefits	26,450,003	78,183,327	37,191,693	141,825,023	15,418,231	12,736,988	169,980,242
Supplies	400,535	1,530,667	717,782	2,648,984	268,500	-	2,917,484
Operating expenses	905,998	3,159,647	1,906,570	5,972,215	2,395,057	7,567,500	15,934,772
Equipment and Capital Outlay	160,178	142,246	64,508	366,932	113,300	-	480,232
Other Outgo	81,152	80,711	79,605	241,468	-	1,100,000	1,341,468
Intrafund and Subfund Transfers Out	244,793	442,245	243,742	930,780	-	183,294,276	184,225,056
TOTAL USES	28,242,659	83,538,843	40,203,900	151,985,402	18,195,088	204,698,764	374,879,254
Net Revenues over/(under) Expenditures	(379,336)	(1,132,172)	(974,785)	(2,486,293)	(67,714)	194,741	(2,359,266)
ENDING FUND BALANCE, June, 30, 2018	1,270,018	2,926,067	1,066,482	5,262,567	655,470	19,294,673	25,212,710
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	282,094	2,240,559	403,450	2,926,103	180,876	9,532,710	12,639,689
Designated Reserves - Deficit Reserves, 5% Board Reserve	293,580	491,689	573,640	1,358,909	86,132	9,665,863	11,110,904
Undesignated Reserves	694,344	193,819	89,392	977,555	388,462	96,100	1,462,117
	1,270,018	2,926,067	1,066,482	5,262,567	655,470	19,294,673	25,212,710

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2017-2018 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 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8610 General Apportionment Revenue	26,923,176	31,136,278	18,306,215	28,206,215	25,299,976	28,782,133
8630 Education Protection Account	26,449,144	22,869,086	22,129,844	22,129,844	17,151,849	22,585,311
8671 Homeowners Revenue	670,831	662,014	675,847	675,847	321,857	688,688
8672 In Lieu of Taxes (wildlife)	7,536	4,408	7,536	7,536	-	7,679
8811 Tax Allocation, Secured Roll Revenue	69,153,043	76,089,418	85,577,345	76,377,345	70,864,237	77,935,174
8812 Tax Allocation, Supplemental Roll Revenue	871,342	24,272	930,853	930,853	(9,056)	948,539
8813 Tax Allocation, Unsecured Roll Revenue	2,676,580	2,543,016	2,841,723	2,591,723	2,371,712	2,640,966
8817 ERAF	5,329,334	9,376,736	9,851,657	9,401,657	6,690,426	9,580,288
8919 Redevelopment Agency Revenue/Residual	2,819,009	2,269,538	2,176,908	2,176,908	1,344,508	2,218,270
8874 98% of Enrollment Fees	15,565,939	16,583,092	16,583,092	16,583,092	18,248,590	16,583,092
Apportionment Revenues	\$ 150,465,934	\$ 161,557,858	\$ 159,081,020	\$ 159,081,020	\$ 142,284,099	\$ 161,970,140
8160 Veterans Education	2,995	3,943	2,995	2,995	4,608	2,995
Total Federal Revenues	\$ 2,995	\$ 3,943	\$ 2,995	\$ 2,995	\$ 4,608	\$ 2,995
8613 Apprenticeship Revenue	78,970	366,317	481,518	481,518	362,220	480,500
8614 Part Time Instructor Pay Increase	649,465	586,892	582,066	582,066	429,702	582,065
8617 Part Time Office Hours	151,769	148,970	125,000	125,000	(18,566)	-
8618 Part Time Health Revenue	33,015	40,962	40,000	40,000	(7,853)	-
8620 General Categorical Programs	306,142	308,810	295,290	295,290	257,121	295,290
8680 Lottery Revenue	4,149,875	4,379,165	4,663,787	4,663,787	3,213,943	4,151,664
8690 State Tax Subventions	1,951,598	16,494,124	802,704	3,415,052	3,406,639	802,704
Total Other State Revenues	\$ 7,320,834	\$ 22,325,240	\$ 6,990,365	\$ 9,602,713	\$ 7,643,206	\$ 6,312,223

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
8820 Contributions and Gifts	84,238	-	-	-	-	-
8840 Sales and Commissions	92,121	111,574	-	98,642	98,641	-
8851 Rentals and Leases	337,695	257,880	180,000	239,241	230,884	180,000
8860 Interest and Investment Income	137,393	304,798	150,000	150,000	451,246	150,000
8874 2% of Enrollment Fees	317,672	338,430	331,985	331,985	372,419	338,430
8870 Other Student Fees and Charges	2,000,340	2,091,374	1,930,398	2,124,598	2,133,423	1,936,438
8880 Nonresident Tuition	13,280,884	13,270,577	13,659,405	13,659,405	13,314,548	14,759,926
8880 Other Student Fees	778,680	1,245,186	1,375,000	1,334,048	1,685,553	1,375,000
8890 Other Local Revenues	1,740,841	1,704,494	1,013,346	1,327,161	1,455,712	1,087,210
Total Other Local Revenues	\$ 18,769,864	\$ 19,324,313	\$ 18,640,134	\$ 19,265,080	\$ 19,742,426	\$ 19,827,004
Total Revenues	\$ 176,559,627	\$ 203,211,354	\$ 184,714,514	\$ 187,951,808	\$ 169,674,339	\$ 188,112,362
8900 Other Financing Sources, Miscellaneous	1,456	1,895	-	1,649	1,793	-
8910 Proceeds of General Fixed Assets	11,610	2,138	2,000	2,000	20,168	2,000
8980 Interfund Transfers In	540,843	365,092	265,477	279,077	63,600	80,000
8990 Intrafund and Subfund Transfers In	31,700,850	38,310,369	25,125,697	25,646,364	24,711,150	25,167,628
8994 Operating Allocation	142,117,770	153,693,621	155,860,320	155,860,320	155,860,320	159,157,998
Total Other Financing Sources	\$ 174,372,529	\$ 192,373,115	\$ 181,253,494	\$ 181,789,410	\$ 180,657,031	\$ 184,407,626
Total Revenues and Other Financing Sources	\$ 350,932,156	\$ 395,584,469	\$ 365,968,008	\$ 369,741,218	\$ 350,331,370	\$ 372,519,988

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1100 Monthly Instructional Salary	30,821,967	32,542,938	34,614,400	34,614,400	30,878,303	34,779,058
1200 Noninstructional Salaries Full Time	12,666,414	12,742,530	13,660,309	13,577,093	12,179,754	14,761,891
1300 Instructional Salaries Part Time	30,657,527	31,233,304	31,933,907	31,929,281	25,365,688	32,026,051
1400 Noninstructional Salaries Part Time	1,462,137	1,731,227	1,035,043	1,172,291	1,234,674	1,268,560
Total Academic Salaries	\$ 75,608,045	\$ 78,249,999	\$ 81,243,659	\$ 81,293,065	\$ 69,658,419	\$ 82,835,560
2100 Noninstructional Salaries Full Time	24,169,269	25,264,121	27,965,315	27,965,315	23,822,733	27,956,671
2200 Instructional Aides Full Time	2,582,894	2,794,646	3,079,861	3,079,861	2,751,928	3,243,338
2300 Variable Non-Instructional	2,960,244	3,288,599	1,703,174	1,700,719	2,902,904	1,674,731
2400 Variable Classroom Aide	922,791	1,075,460	511,827	645,687	733,981	511,827
2500 Variable Manager/Supervisor Short Term Hourly	149,187	99,124	-	-	-	-
2600 Variable Aide Other	223,846	252,802	114,587	198,812	249,307	114,587
Total Classified Salaries	\$ 31,008,231	\$ 32,774,752	\$ 33,374,764	\$ 33,590,394	\$ 30,460,853	\$ 33,501,154
3000 Benefits	44,414,951	46,595,026	51,035,936	51,022,338	44,020,298	53,643,528
Total Salaries and Benefits	\$ 151,031,227	\$ 157,619,777	\$ 165,654,359	\$ 165,905,797	\$ 144,139,570	\$ 169,980,242
4000 Supplies and Materials	\$ 1,915,897	\$ 1,730,353	\$ 2,909,333	\$ 2,183,142	\$ 2,501,973	\$ 2,917,484

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5100 Consultants	1,138,864	1,161,353	1,103,086	1,180,036	936,018	1,046,096
5200 Travel	627,033	689,243	762,860	890,985	573,034	863,125
5300 Dues and Memberships	353,869	385,487	260,983	250,983	370,616	322,148
5400 Insurance	3,207,138	3,281,901	3,412,508	3,458,398	3,092,204	3,420,632
5500 Utilities and Housekeeping	4,029,532	3,976,131	4,198,252	4,210,062	3,774,670	4,340,534
5600 Contract Services	3,554,821	3,632,317	3,498,555	3,554,615	3,498,100	3,196,284
5690 Other Operating Expenses	1,000,278	987,186	996,685	1,103,407	1,030,873	1,065,987
5700 Legal/Elections/Audit Expenses	893,111	561,294	942,000	942,000	749,293	675,000
5800 Other Services and Expenses	1,076,327	1,316,390	947,903	947,903	700,665	950,368
5900 Interprogram Charges (credits)	(36,561)	(70,645)	54,598	55,598	(5,596)	54,598
Total Other Operating Expenses	\$ 15,844,412	\$ 15,920,657	\$ 16,177,430	\$ 16,593,987	\$ 14,719,877	\$ 15,934,772
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	15,610	16,159	7,718	7,718	19,586	7,718
6300 Library Books	68,244	77,899	61,750	68,871	51,012	61,750
6400 Equipment	746,936	768,481	437,784	431,245	347,188	409,264
Total Capital Outlay	\$ 830,790	\$ 862,539	\$ 508,752	\$ 509,334	\$ 417,786	\$ 480,232
7300 Interfund Transfers Out	8,827,694	17,922,773	1,439,371	2,082,755	1,843,384	1,339,371
7600 Other Student Payments	326	2,875	2,097	2,097	400	2,097
7800 Intrafund and Subfund Transfers Out	31,056,393	45,501,687	24,875,696	28,146,861	27,211,647	25,067,058
7894 Operating Allocation from	142,117,770	153,693,621	155,860,320	155,860,320	155,860,320	159,157,998
Total Transfers and Other Outgo	\$ 182,002,183	\$ 217,120,956	\$ 182,177,484	\$ 186,092,033	\$ 184,915,751	\$ 185,566,524
Total Expenses	\$ 351,624,509	\$ 393,254,282	\$ 367,427,358	\$ 371,284,293	\$ 346,694,957	\$ 374,879,254

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Net Revenues Over (Under) Expenses	\$ (692,353)	\$ 2,330,187	\$ (1,459,350)	\$ (1,543,075)	\$ 3,636,413	\$ (2,359,266)
Beginning Fund Balance	25,991,379	25,299,026	27,631,352	27,629,213	27,629,213	27,571,976
Ending Fund Balance	\$ 25,299,026	\$ 27,629,213	\$ 26,172,002	\$ 26,086,138	\$ 31,265,626	\$ 25,212,710
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7902 5% Board Contingency Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7903 Deficit Funding Reserve	-	-	811,637	811,637	-	838,473
7904 College/DO Local Reserves (1% minimum)	-	-	4,293,005	4,092,115	-	3,106,979
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	807,876	693,033	-	650,780
			<u>24,526,655</u>	<u>24,370,922</u>		<u>23,750,593</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	235,755	325,746	-	96,100
7999 Undesignated College and DO Reserves	-	-	1,409,592	1,389,470	-	1,366,017
			<u>1,645,347</u>	<u>1,715,216</u>		<u>1,462,117</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 26,172,002	\$ 26,086,138	\$ -	\$ 25,212,710

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8613 Apprenticeship Revenue	1,578	7,325	9,630	9,630	7,243	9,500
8620 General Categorical Programs	77,572	74,053	68,113	68,113	57,214	68,113
Total Other State Revenues	\$ 79,150	\$ 81,378	\$ 77,743	\$ 77,743	\$ 64,457	\$ 77,613
8820 Contributions and Gifts	1,000	-	-	-	-	-
8840 Sales and Commissions	90	30	-	15	15	-
8851 Rentals and Leases	68,106	82,553	50,000	50,000	49,500	50,000
8874 2% of Enrollment Fees	31,548	34,116	34,126	34,126	43,519	34,126
8870 Other Student Fees and Charges	165,506	169,925	117,568	162,453	162,822	115,692
8880 Other Student Fees	125,693	143,161	250,000	9,888	152,918	250,000
8890 Other Local Revenues	582,249	522,315	399,372	487,798	590,043	357,186
Total Other Local Revenues	\$ 974,192	\$ 952,100	\$ 851,066	\$ 744,280	\$ 998,817	\$ 807,004
Total Revenues	\$ 1,053,342	\$ 1,033,478	\$ 928,809	\$ 822,023	\$ 1,063,274	\$ 884,617
8910 Proceeds of General Fixed Assets	3,884	-	-	-	18,558	-
8980 Interfund Transfers In	63,497	14,900	-	13,600	13,600	-
8990 Intrafund and Subfund Transfers In	297,199	579,643	344,708	362,072	349,836	346,455
8994 Operating Allocation	24,885,233	26,701,810	26,087,461	26,087,461	26,087,461	26,632,251
Total Other Financing Sources	\$ 25,249,813	\$ 27,296,353	\$ 26,432,169	\$ 26,463,133	\$ 26,469,455	\$ 26,978,706
Total Revenues and Other Financing Sources	\$ 26,303,155	\$ 28,329,831	\$ 27,360,978	\$ 27,285,156	\$ 27,532,729	\$ 27,863,323

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1100 Monthly Instructional Salary	5,324,995	6,022,447	5,907,062	5,907,062	5,346,055	5,707,010
1200 Noninstructional Salaries Full Time	3,061,092	3,175,318	3,378,520	3,378,520	3,122,990	3,345,785
1300 Instructional Salaries Part Time	5,563,131	5,660,815	5,455,782	5,451,156	4,597,017	5,427,426
1400 Noninstructional Salaries Part Time	440,379	561,750	235,009	238,009	391,154	434,816
Total Academic Salaries	\$ 14,389,597	\$ 15,420,330	\$ 14,976,373	\$ 14,974,747	\$ 13,457,216	\$ 14,915,037
2100 Noninstructional Salaries Full Time	3,514,763	3,558,839	3,846,045	3,846,045	3,409,650	3,899,112
2200 Instructional Aides Full Time	522,380	606,593	572,729	572,729	529,607	596,123
2300 Variable Non-Instructional	846,599	887,354	486,337	335,761	836,418	445,381
2400 Variable Classroom Aide	82,628	85,302	24,312	24,312	33,743	24,312
2600 Variable Aide Other	1,801	2,432	1,502	1,502	-	1,502
Total Classified Salaries	\$ 4,968,171	\$ 5,140,520	\$ 4,930,925	\$ 4,780,349	\$ 4,809,418	\$ 4,966,430
3000 Benefits	5,633,103	6,092,895	6,226,666	6,213,068	5,774,704	6,568,536
Total Salaries and Benefits	\$ 24,990,871	\$ 26,653,745	\$ 26,133,964	\$ 25,968,164	\$ 24,041,338	\$ 26,450,003
4000 Supplies and Materials	\$ 419,293	\$ 396,373	\$ 475,455	\$ 573,702	\$ 496,179	\$ 400,535
5100 Consultants	22,958	44,865	9,736	44,736	58,010	37,236
5200 Travel	109,019	84,551	62,317	65,267	72,321	70,562
5300 Dues and Memberships	56,867	81,755	20,081	20,081	80,266	81,081
5400 Insurance	87,780	117,568	117,568	117,568	105,741	115,692
5500 Utilities and Housekeeping	41,000	41,845	46,973	46,973	31,337	47,738
5600 Contract Services	550,504	524,571	385,718	385,718	477,177	435,931
5690 Other Operating Expenses	113,745	130,185	61,133	61,133	138,985	71,034
5800 Other Services and Expenses	40,694	76,052	47,259	47,259	63,862	46,724
Total Other Operating Expenses	\$ 1,022,567	\$ 1,101,392	\$ 750,785	\$ 788,735	\$ 1,027,699	\$ 905,998

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

<u>Description</u>	<u>Final Actuals</u> <u>2014-2015</u>	<u>Final Actuals</u> <u>2015-2016</u>	<u>Adopted Budget</u> <u>2016-2017</u>	<u>Adjusted Budget</u> <u>2016-2017</u>	<u>YTD Actuals</u> <u>2016-2017</u>	<u>Tentative Budget</u> <u>2017-2018</u>
6200 Buildings	15,610	16,159	7,718	7,718	19,586	7,718
6300 Library Books	21,701	22,767	10,500	13,451	9,029	10,500
6400 Equipment	144,918	121,164	139,838	139,838	89,044	141,960
Total Capital Outlay	\$ 182,229	\$ 160,090	\$ 158,056	\$ 161,007	\$ 117,659	\$ 160,178
7300 Interfund Transfers Out	104,306	65,361	81,152	81,152	-	81,152
7600 Other Student Payments	-	2,875	-	-	400	-
7800 Intrafund and Subfund Transfers Out	11,314	66,480	226,201	233,717	7,516	244,793
Total Transfers and Other Outgo	\$ 115,620	\$ 134,716	\$ 307,353	\$ 314,869	\$ 7,916	\$ 325,945
Total Expenses	\$ 26,730,580	\$ 28,446,316	\$ 27,825,613	\$ 27,806,477	\$ 25,690,791	\$ 28,242,659
Net Revenues Over (Under) Expenses	\$ (427,425)	\$ (116,485)	\$ (464,635)	\$ (521,321)	\$ 1,841,938	\$ (379,336)
Beginning Fund Balance	1,857,954	1,430,531	1,314,045	1,314,045	1,314,045	1,649,354
Ending Fund Balance	\$ 1,430,529	\$ 1,314,046	\$ 849,410	\$ 792,724	\$ 3,155,983	\$ 1,270,018
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	146,757	146,757	-	145,617
7904 College/DO Local Reserves (1% minimum)	-	-	275,317	275,317	-	282,094
7900 Designated Reserves	-	-	180,640	123,954	-	147,963
			<u>602,714</u>	<u>546,028</u>		<u>575,674</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	246,696	246,696	-	694,344
			<u>246,696</u>	<u>246,696</u>		<u>694,344</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 849,410	\$ 792,724	\$ -	\$ 1,270,018

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8160 Veterans Education	-	-	-	-	2,646	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,646	\$ -
8613 Apprenticeship Revenue	77,392	358,992	471,888	471,888	354,977	471,000
8620 General Categorical Programs	134,787	142,367	134,787	134,787	120,506	134,787
Total Other State Revenues	\$ 212,179	\$ 501,359	\$ 606,675	\$ 606,675	\$ 475,483	\$ 605,787
8820 Contributions and Gifts	83,238	-	-	-	-	-
8840 Sales and Commissions	89,580	109,712	-	97,599	97,598	-
8851 Rentals and Leases	71,840	132,201	130,000	130,000	119,426	130,000
8874 2% of Enrollment Fees	229,445	238,190	238,180	238,180	253,586	238,180
8870 Other Student Fees and Charges	1,747,062	1,829,913	1,797,890	1,880,990	1,878,135	1,805,806
8880 Other Student Fees	624,467	1,070,692	750,000	1,307,424	1,475,773	750,000
8890 Other Local Revenues	332,908	305,327	91,616	187,459	209,797	187,616
Total Other Local Revenues	\$ 3,178,540	\$ 3,686,035	\$ 3,007,686	\$ 3,841,652	\$ 4,034,315	\$ 3,111,602
Total Revenues	\$ 3,390,719	\$ 4,187,394	\$ 3,614,361	\$ 4,448,327	\$ 4,512,444	\$ 3,717,389
8900 Other Financing Sources, Miscellaneous	1,456	1,895	-	1,649	1,793	-
8980 Interfund Transfers In	385,953	280,692	135,477	135,477	-	-
8990 Intrafund and Subfund Transfers In	1,152,616	2,149,291	830,559	909,446	828,318	834,502
8994 Operating Allocation	68,760,842	74,723,447	76,226,778	76,226,778	76,226,778	77,854,780
Total Other Financing Sources	\$ 70,300,867	\$ 77,155,325	\$ 77,192,814	\$ 77,273,350	\$ 77,056,889	\$ 78,689,282
Total Revenues and Other Financing Sources	\$ 73,691,586	\$ 81,342,719	\$ 80,807,175	\$ 81,721,677	\$ 81,569,333	\$ 82,406,671

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1100 Monthly Instructional Salary	18,382,646	18,935,032	21,129,750	21,129,750	18,855,456	21,388,935
1200 Noninstructional Salaries Full Time	5,265,320	5,135,484	5,503,340	5,420,124	4,691,747	6,133,925
1300 Instructional Salaries Part Time	17,185,661	17,888,538	18,775,019	18,775,019	14,242,028	18,970,023
1400 Noninstructional Salaries Part Time	446,815	416,628	186,719	269,935	236,363	217,332
Total Academic Salaries	\$ 41,280,442	\$ 42,375,682	\$ 45,594,828	\$ 45,594,828	\$ 38,025,594	\$ 46,710,215
2100 Noninstructional Salaries Full Time	8,147,467	8,127,935	9,458,454	9,458,454	7,502,574	9,400,513
2200 Instructional Aides Full Time	1,143,754	1,201,903	1,313,984	1,313,984	1,164,064	1,426,533
2300 Variable Non-Instructional	1,296,892	1,418,109	616,791	759,100	1,191,024	624,504
2400 Variable Classroom Aide	389,072	433,154	342,768	339,168	274,340	342,768
2500 Variable Manager/Supervisor Short Term Hourly	148,664	99,124	-	-	-	-
2600 Variable Aide Other	136,368	177,159	63,999	101,999	167,955	63,999
Total Classified Salaries	\$ 11,262,217	\$ 11,457,384	\$ 11,795,996	\$ 11,972,705	\$ 10,299,957	\$ 11,858,317
3000 Benefits	15,646,323	16,556,570	19,169,867	19,169,867	16,272,368	19,614,795
Total Salaries and Benefits	\$ 68,188,982	\$ 70,389,636	\$ 76,560,691	\$ 76,737,400	\$ 64,597,919	\$ 78,183,327
4000 Supplies and Materials	\$ 708,614	\$ 594,392	\$ 1,372,596	\$ 449,508	\$ 1,069,433	\$ 1,530,667
5100 Consultants	176,967	162,740	110,779	154,229	165,837	78,279
5200 Travel	154,066	235,252	201,115	328,940	183,346	327,876
5300 Dues and Memberships	95,564	98,258	62,735	52,735	113,541	62,700
5400 Insurance	1,460,584	1,566,785	1,600,000	1,645,890	1,643,961	1,600,000
5500 Utilities and Housekeeping	86,496	116,145	102,604	114,414	66,178	102,604
5600 Contract Services	749,959	779,855	584,476	622,536	663,377	584,476
5690 Other Operating Expenses	244,407	210,680	226,633	327,325	255,527	244,618
5800 Other Services and Expenses	131,567	97,637	155,094	155,094	56,579	159,094
Total Other Operating Expenses	\$ 3,099,610	\$ 3,267,352	\$ 3,043,436	\$ 3,401,163	\$ 3,148,346	\$ 3,159,647

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

<u>Description</u>	<u>Final Actuals 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adopted Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
6300 Library Books	43,066	54,637	40,000	44,170	30,939	40,000
6400 Equipment	231,349	340,638	102,246	93,207	141,925	102,246
Total Capital Outlay	\$ 274,415	\$ 395,275	\$ 142,246	\$ 137,377	\$ 172,864	\$ 142,246
7300 Interfund Transfers Out	894,954	3,778,048	78,614	721,998	643,384	78,614
7600 Other Student Payments	326	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,127,358	1,660,758	461,767	1,112,668	650,901	442,245
Total Transfers and Other Outgo	\$ 2,022,638	\$ 5,438,806	\$ 542,478	\$ 1,836,763	\$ 1,294,285	\$ 522,956
Total Expenses	\$ 74,294,259	\$ 80,085,461	\$ 81,661,447	\$ 82,562,211	\$ 70,282,847	\$ 83,538,843
Net Revenues Over (Under) Expenses	\$ (602,673)	\$ 1,257,258	\$ (854,272)	\$ (840,534)	\$ 11,286,486	\$ (1,132,172)
Beginning Fund Balance	4,147,588	3,544,915	4,802,173	4,802,173	4,802,173	4,058,239
Ending Fund Balance	\$ 3,544,915	\$ 4,802,173	\$ 3,947,901	\$ 3,961,639	\$ 16,088,659	\$ 2,926,067
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	382,211	382,211	-	386,689
7904 College/DO Local Reserves (1% minimum)	-	-	3,260,971	3,260,971	-	2,240,559
7900 Designated Reserves	-	-	81,489	103,669	-	105,000
			<u>3,724,671</u>	<u>3,746,851</u>		<u>2,732,248</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	223,230	214,788	-	193,819
			<u>223,230</u>	<u>214,788</u>		<u>193,819</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,947,901	\$ 3,961,639	\$ -	\$ 2,926,067

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8160 Veterans Education	2,995	3,943	2,995	2,995	1,962	2,995
Total Federal Revenues	\$ 2,995	\$ 3,943	\$ 2,995	\$ 2,995	\$ 1,962	\$ 2,995
8620 General Categorical Programs	93,783	92,390	92,390	92,390	79,401	92,390
Total Other State Revenues	\$ 93,783	\$ 92,390	\$ 92,390	\$ 92,390	\$ 79,401	\$ 92,390
8840 Sales and Commissions	2,451	1,832	-	1,028	1,028	-
8851 Rentals and Leases	54,678	43,126	-	59,241	61,958	-
8874 2% of Enrollment Fees	56,679	66,124	59,679	59,679	75,314	66,124
8870 Other Student Fees and Charges	87,772	91,536	14,940	81,155	92,466	14,940
8880 Other Student Fees	28,520	31,333	375,000	16,736	56,862	375,000
8890 Other Local Revenues	755,434	805,385	485,858	613,148	568,396	485,908
Total Other Local Revenues	\$ 985,534	\$ 1,039,336	\$ 935,477	\$ 830,987	\$ 856,024	\$ 941,972
Total Revenues	\$ 1,082,312	\$ 1,135,669	\$ 1,030,862	\$ 926,372	\$ 937,387	\$ 1,037,357
8910 Proceeds of General Fixed Assets	-	238	-	-	-	-
8980 Interfund Transfers In	91,393	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	1,807,878	2,883,565	384,448	538,864	534,880	386,343
8994 Operating Allocation	33,340,416	35,904,604	36,951,633	36,951,633	36,951,633	37,725,415
Total Other Financing Sources	\$ 35,239,687	\$ 38,788,407	\$ 37,416,081	\$ 37,570,497	\$ 37,486,513	\$ 38,191,758
Total Revenues and Other Financing Sources	\$ 36,321,999	\$ 39,924,076	\$ 38,446,943	\$ 38,496,869	\$ 38,423,900	\$ 39,229,115

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1100 Monthly Instructional Salary	7,114,326	7,585,459	7,577,588	7,577,588	6,676,792	7,683,113
1200 Noninstructional Salaries Full Time	3,434,157	3,476,723	3,911,578	3,911,578	3,497,975	4,111,657
1300 Instructional Salaries Part Time	7,908,735	7,683,951	7,703,106	7,703,106	6,526,643	7,628,602
1400 Noninstructional Salaries Part Time	395,871	517,289	364,293	415,325	426,592	364,293
Total Academic Salaries	\$ 18,853,089	\$ 19,263,422	\$ 19,556,565	\$ 19,607,597	\$ 17,128,002	\$ 19,787,665
2100 Noninstructional Salaries Full Time	4,909,696	5,233,066	5,531,553	5,531,553	4,835,948	5,601,225
2200 Instructional Aides Full Time	916,760	986,150	1,193,148	1,193,148	1,058,257	1,220,682
2300 Variable Non-Instructional	585,835	745,596	356,819	359,131	523,129	356,819
2400 Variable Classroom Aide	451,091	557,004	144,747	282,207	425,898	144,747
2600 Variable Aide Other	85,677	73,211	49,086	95,311	81,352	49,086
Total Classified Salaries	\$ 6,949,059	\$ 7,595,027	\$ 7,275,353	\$ 7,461,350	\$ 6,924,584	\$ 7,372,559
3000 Benefits	8,028,984	8,542,439	9,153,388	9,153,388	8,175,855	10,031,469
Total Salaries and Benefits	\$ 33,831,132	\$ 35,400,888	\$ 35,985,306	\$ 36,222,335	\$ 32,228,441	\$ 37,191,693
4000 Supplies and Materials	\$ 595,597	\$ 468,827	\$ 792,782	\$ 889,376	\$ 693,080	\$ 717,782
5100 Consultants	156,839	60,320	122,921	123,421	80,541	122,921
5200 Travel	123,856	121,429	174,792	169,342	89,967	134,775
5300 Dues and Memberships	80,197	90,357	58,667	58,667	66,094	58,667
5400 Insurance	10,164	-	14,940	14,940	13,944	14,940
5500 Utilities and Housekeeping	45,081	45,382	33,092	33,092	41,131	33,092
5600 Contract Services	761,867	740,117	814,417	814,417	494,998	814,417
5690 Other Operating Expenses	560,947	548,633	631,394	631,424	556,143	659,310
5800 Other Services and Expenses	45,764	29,217	13,850	13,850	26,578	13,850
5900 Interprogram Charges (credits)	(36,607)	(70,683)	54,598	55,598	(5,643)	54,598
Total Other Operating Expenses	\$ 1,748,108	\$ 1,564,772	\$ 1,918,671	\$ 1,914,751	\$ 1,363,753	\$ 1,906,570

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
6300 Library Books	3,477	495	11,250	11,250	11,044	11,250
6400 Equipment	293,305	33,350	83,900	86,400	56,901	53,258
Total Capital Outlay	\$ 296,782	\$ 33,845	\$ 95,150	\$ 97,650	\$ 67,945	\$ 64,508
7300 Interfund Transfers Out	110,806	178,964	79,605	79,605	-	79,605
7800 Intrafund and Subfund Transfers Out	318,631	1,383,670	238,875	238,875	-	243,742
Total Transfers and Other Outgo	\$ 429,437	\$ 1,562,634	\$ 318,480	\$ 318,480	\$ -	\$ 323,347
Total Expenses	\$ 36,901,056	\$ 39,030,966	\$ 39,110,389	\$ 39,442,592	\$ 34,353,219	\$ 40,203,900
Net Revenues Over (Under) Expenses	\$ (579,057)	\$ 893,110	\$ (663,446)	\$ (945,723)	\$ 4,070,681	\$ (974,785)
Beginning Fund Balance	1,967,004	1,387,949	2,281,060	2,281,060	2,281,060	2,041,267
Ending Fund Balance	\$ 1,387,947	\$ 2,281,059	\$ 1,617,614	\$ 1,335,337	\$ 6,351,741	\$ 1,066,482
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	187,801	187,801	-	220,035
7904 College/DO Local Reserves (1% minimum)	-	-	583,296	382,406	-	403,450
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	414,440	334,103	-	264,664
			<u>1,274,478</u>	<u>993,251</u>		<u>977,090</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	343,136	342,086	-	89,392
			<u>343,136</u>	<u>342,086</u>		<u>89,392</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,617,614	\$ 1,335,337	\$ -	\$ 1,066,482

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8851 Rentals and Leases	143,071	-	-	-	-	-
8860 Interest and Investment Income	137,393	304,798	150,000	150,000	451,246	150,000
8890 Other Local Revenues	70,250	71,467	36,500	38,756	87,476	56,500
Total Other Local Revenues	\$ 350,714	\$ 376,265	\$ 186,500	\$ 188,756	\$ 538,722	\$ 206,500
Total Revenues	\$ 350,714	\$ 376,265	\$ 186,500	\$ 188,756	\$ 538,722	\$ 206,500
8910 Proceeds of General Fixed Assets	7,726	1,900	2,000	2,000	1,610	2,000
8980 Interfund Transfers In	-	69,500	50,000	50,000	50,000	-
8990 Intrafund and Subfund Transfers In	867,117	1,351,978	969,385	989,385	151,519	973,322
8994 Operating Allocation	15,131,279	16,363,760	16,594,448	16,594,448	16,594,448	16,945,552
Total Other Financing Sources	\$ 16,006,122	\$ 17,787,138	\$ 17,615,833	\$ 17,635,833	\$ 16,797,577	\$ 17,920,874
Total Revenues and Other Financing Sources	\$ 16,356,836	\$ 18,163,403	\$ 17,802,333	\$ 17,824,589	\$ 17,336,299	\$ 18,127,374
Uses:						
1200 Noninstructional Salaries Full Time	905,845	955,005	866,871	866,871	867,042	1,170,524
1400 Noninstructional Salaries Part Time	7,390	15,479	-	-	398	-
Total Academic Salaries	\$ 913,235	\$ 970,484	\$ 866,871	\$ 866,871	\$ 867,440	\$ 1,170,524
2100 Noninstructional Salaries Full Time	7,534,581	8,277,441	9,062,423	9,062,423	8,013,291	8,988,981
2300 Variable Non-Instructional	230,449	236,431	215,700	219,200	351,058	220,500
2500 Variable Manager/Supervisor Short Term Hourly	523	-	-	-	-	-
Total Classified Salaries	\$ 7,765,553	\$ 8,513,872	\$ 9,278,123	\$ 9,281,623	\$ 8,364,349	\$ 9,209,481
3000 Benefits	3,829,343	4,025,217	4,665,791	4,665,791	4,063,334	5,038,226

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Total Salaries and Benefits	\$ 12,508,131	\$ 13,509,573	\$ 14,810,785	\$ 14,814,285	\$ 13,295,123	\$ 15,418,231
4000 Supplies and Materials	\$ 192,393	\$ 270,761	\$ 268,500	\$ 270,556	\$ 243,281	\$ 268,500
5100 Consultants	782,100	893,428	859,650	857,650	631,630	807,660
5200 Travel	240,092	248,011	324,636	327,436	227,400	329,912
5300 Dues and Memberships	121,241	115,117	119,500	119,500	110,715	119,700
5500 Utilities and Housekeeping	110,934	107,485	150,210	150,210	95,409	150,210
5600 Contract Services	126,338	118,794	230,850	248,850	220,288	165,850
5690 Other Operating Expenses	81,179	97,687	77,525	83,525	80,218	91,025
5700 Legal/Elections/Audit Expenses	8,714	5,640	-	-	5,708	-
5800 Other Services and Expenses	858,302	1,113,484	731,700	731,700	553,646	730,700
5900 Interprogram Charges (credits)	46	38	-	-	47	-
Total Other Operating Expenses	\$ 2,328,946	\$ 2,699,684	\$ 2,494,071	\$ 2,518,871	\$ 1,925,061	\$ 2,395,057
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	76,694	270,619	111,800	111,800	53,021	111,800
Total Capital Outlay	\$ 76,694	\$ 270,619	\$ 113,300	\$ 113,300	\$ 53,021	\$ 113,300
7300 Interfund Transfers Out	841,695	1,200,000	100,000	100,000	100,000	-
7800 Intrafund and Subfund Transfers Out	403,865	185,312	-	400	400	-
Total Transfers and Other Outgo	\$ 1,245,560	\$ 1,385,312	\$ 100,000	\$ 100,400	\$ 100,400	\$ -
Total Expenses	\$ 16,351,724	\$ 18,135,949	\$ 17,786,656	\$ 17,817,412	\$ 15,616,886	\$ 18,195,088

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Net Revenues Over (Under) Expenses	\$ 5,112	\$ 27,454	\$ 15,677	\$ 7,177	\$ 1,719,413	\$ (67,714)
Beginning Fund Balance	814,442	819,556	849,142	847,012	847,012	723,184
Ending Fund Balance	\$ 819,554	\$ 847,010	\$ 864,819	\$ 854,189	\$ 2,566,425	\$ 655,470
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	94,868	94,868	-	86,132
7904 College/DO Local Reserves (1% minimum)	-	-	173,421	173,421	-	180,876
			<u>268,289</u>	<u>268,289</u>		<u>267,008</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	596,530	585,900	-	388,462
			<u>596,530</u>	<u>585,900</u>		<u>388,462</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 864,819	\$ 854,189	\$ -	\$ 655,470

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8610 General Apportionment Revenue	26,923,176	31,136,278	18,306,215	28,206,215	25,299,976	28,782,133
8630 Education Protection Account	26,449,144	22,869,086	22,129,844	22,129,844	17,151,849	22,585,311
8671 Homeowners Revenue	670,831	662,014	675,847	675,847	321,857	688,688
8672 In Lieu of Taxes (wildlife)	7,536	4,408	7,536	7,536	-	7,679
8811 Tax Allocation, Secured Roll Revenue	69,153,043	76,089,418	85,577,345	76,377,345	70,864,237	77,935,174
8812 Tax Allocation, Supplemental Roll Revenue	871,342	24,272	930,853	930,853	(9,056)	948,539
8813 Tax Allocation, Unsecured Roll Revenue	2,676,580	2,543,016	2,841,723	2,591,723	2,371,712	2,640,966
8817 ERAF	5,329,334	9,376,736	9,851,657	9,401,657	6,690,426	9,580,288
8819 Redevelopment Agency Revenue/Residual	2,819,009	2,269,538	2,176,908	2,176,908	1,344,508	2,218,270
8874 98% of Enrollment Fees	15,565,939	16,583,092	16,583,092	16,583,092	18,248,590	16,583,092
Apportionment Revenues	\$ 150,465,934	\$ 161,557,858	\$ 159,081,020	\$ 159,081,020	\$ 142,284,099	\$ 161,970,140
8614 Part Time Instructor Pay Increase	649,465	586,892	582,066	582,066	429,702	582,065
8617 Part Time Office Hours	151,769	148,970	125,000	125,000	(18,566)	-
8618 Part Time Health Revenue	33,015	40,962	40,000	40,000	(7,853)	-
8680 Lottery Revenue	4,149,875	4,379,165	4,663,787	4,663,787	3,213,943	4,151,664
8690 State Tax Subventions	1,951,598	16,494,124	802,704	3,415,052	3,406,639	802,704
Total Other State Revenues	\$ 6,935,722	\$ 21,650,113	\$ 6,213,557	\$ 8,825,905	\$ 7,023,865	\$ 5,536,433
8880 Nonresident Tuition	13,280,884	13,270,577	13,659,405	13,659,405	13,314,548	14,759,926
Total Other Local Revenues	\$ 13,280,884	\$ 13,270,577	\$ 13,659,405	\$ 13,659,405	\$ 13,314,548	\$ 14,759,926
Total Revenues	\$ 170,682,540	\$ 196,478,548	\$ 178,953,982	\$ 181,566,330	\$ 162,622,512	\$ 182,266,499
8990 Intrafund and Subfund Transfers In	27,576,040	31,345,892	22,596,597	22,846,597	22,846,597	22,627,006
Total Other Financing Sources	\$ 27,576,040	\$ 31,345,892	\$ 22,596,597	\$ 22,846,597	\$ 22,846,597	\$ 22,627,006
Total Revenues and Other Financing Sources	\$ 198,258,580	\$ 227,824,440	\$ 201,550,579	\$ 204,412,927	\$ 185,469,109	\$ 204,893,505

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1400 Noninstructional Salaries Part Time	171,682	220,081	249,022	249,022	180,167	252,119
Total Academic Salaries	\$ 171,682	\$ 220,081	\$ 249,022	\$ 249,022	\$ 180,167	\$ 252,119
2100 Noninstructional Salaries Full Time	62,762	66,840	66,840	66,840	61,270	66,840
2300 Variable Non-Instructional	469	1,109	27,527	27,527	1,275	27,527
Total Classified Salaries	\$ 63,231	\$ 67,949	\$ 94,367	\$ 94,367	\$ 62,545	\$ 94,367
3000 Benefits	11,277,198	11,377,905	11,820,224	11,820,224	9,734,037	12,390,502
Total Salaries and Benefits	\$ 11,512,111	\$ 11,665,935	\$ 12,163,613	\$ 12,163,613	\$ 9,976,749	\$ 12,736,988
5400 Insurance	1,648,610	1,597,548	1,680,000	1,680,000	1,328,558	1,690,000
5500 Utilities and Housekeeping	3,746,021	3,665,274	3,865,373	3,865,373	3,540,615	4,006,890
5600 Contract Services	1,366,153	1,468,980	1,483,094	1,483,094	1,642,260	1,195,610
5690 Other Operating Expenses	-	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	884,397	555,654	942,000	942,000	743,585	675,000
Total Other Operating Expenses	\$ 7,645,181	\$ 7,287,457	\$ 7,970,467	\$ 7,970,467	\$ 7,255,018	\$ 7,567,500
6400 Equipment	670	2,710	-	-	6,297	-
Total Capital Outlay	\$ 670	\$ 2,710	\$ -	\$ -	\$ 6,297	\$ -
7300 Interfund Transfers Out	6,875,933	12,700,400	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	29,195,225	42,205,467	23,948,853	26,561,201	26,552,830	24,136,278
7894 Operating Allocation from	142,117,770	153,693,621	155,860,320	155,860,320	155,860,320	159,157,998
Total Transfers and Other Outgo	\$ 178,188,928	\$ 208,599,488	\$ 180,909,173	\$ 183,521,521	\$ 183,513,150	\$ 184,394,276
Total Expenses	\$ 197,346,890	\$ 227,555,590	\$ 201,043,253	\$ 203,655,601	\$ 200,751,214	\$ 204,698,764

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Net Revenues Over (Under) Expenses	\$ 911,690	\$ 268,850	\$ 507,326	\$ 757,326	\$ (15,282,105)	\$ 194,741
Beginning Fund Balance	17,204,391	18,116,081	18,384,932	18,384,932	18,384,932	19,099,932
Ending Fund Balance	\$ 18,116,081	\$ 18,384,931	\$ 18,892,258	\$ 19,142,258	\$ 3,102,827	\$ 19,294,673
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7902 5% Board Contingency Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7900 Designated Reserves	-	-	131,307	131,307	-	133,153
			<u>18,656,503</u>	<u>18,816,503</u>		<u>19,198,573</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	235,755	325,755	-	96,100
			<u>235,755</u>	<u>325,755</u>		<u>96,100</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,892,258	\$ 19,142,258	\$ -	\$ 19,294,673

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
<u>District Services</u>						
Board	265,235	243,399	299,870	299,870	234,921	265,465
Chancellor	899,400	896,986	935,495	932,495	978,264	833,470
Facilities	715,245	815,246	843,737	863,737	696,865	862,578
Foundation Services	-	477,680	868,339	873,339	686,837	855,929
Administrative Services and Finance	3,625,439	4,077,314	2,740,990	2,741,390	2,298,152	2,651,550
Human Resources	2,092,566	2,263,097	2,329,555	2,329,555	2,011,868	2,366,201
Information Technology Services	2,639,975	2,988,649	2,938,852	2,938,852	2,627,707	3,164,974
Internal Auditing	172,338	210,240	293,845	296,845	269,423	315,982
International Education	549,492	431,840	497,346	497,346	457,500	511,792
Marketing	337,911	349,741	373,890	377,390	372,689	388,999
Other	10,312	9,202	11,294	11,294	10,597	11,693
Payroll	718,751	734,783	781,779	781,779	662,694	819,359
Educational Planning	425,757	624,889	730,837	730,837	557,116	848,503
Police Services	2,694,179	2,687,831	2,780,714	2,782,570	2,550,462	2,916,257
Research	674,645	722,357	730,653	730,653	652,939	749,200
Purchasing	530,476	602,694	629,460	629,460	548,852	633,136
Total District Office Expenditures and Transfers Out	\$ 16,351,721	\$ 18,135,948	\$ 17,786,656	\$ 17,817,412	\$ 15,616,886	\$ 18,195,088
<u>Districtwide Expenses</u>						
Contractual Assessments	1,309,542	1,292,966	1,395,787	1,395,787	1,204,450	1,405,234
Regulatory Expenditures	17,059,940	16,802,835	17,808,484	17,808,484	14,872,485	18,267,030
Committed Obligations	8,795,554	13,162,792	3,050,000	3,050,000	3,272,949	2,760,000
Districtwide Operations	170,181,853	196,296,996	178,788,982	181,401,330	181,401,331	182,266,500
Total Districtwide Expenditures and Transfers Out	\$ 197,346,889	\$ 227,555,589	\$ 201,043,253	\$ 203,655,601	\$ 200,751,215	\$ 204,698,764
Total District Office and Districtwide Expenditures and Transfers Out	\$ 213,698,610	\$ 245,691,537	\$ 218,829,909	\$ 221,473,013	\$ 216,368,101	\$ 222,893,852

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,262,598	9,342,598	-	9,532,710
5% Board Contingency Reserve	-	-	9,262,598	9,342,598	-	9,532,710
Deficit Funding Reserve	-	-	94,868	94,868	-	86,132
College/DO Local Reserves (1% minimum)	-	-	173,421	173,421	-	180,876
Designated Reserves	-	-	131,307	131,307	-	133,153
			<u>18,924,792</u>	<u>19,084,792</u>		<u>19,465,581</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	235,755	325,755	-	96,100
Undesignated College and DO Reserves	-	-	596,530	585,900	-	388,462
			<u>832,285</u>	<u>911,655</u>		<u>484,562</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 19,757,077	\$ 19,996,447	\$ -	\$ 19,950,143

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8150 Student Financial Aid Revenue	11,225	10,445	-	-	10,200	10,500
Total Federal Revenues	\$ 11,225	\$ 10,445	\$ -	\$ -	\$ 10,200	\$ 10,500
8659 Other Reimbursable Categorical Programs	2,238	5,760	-	-	7,116	7,250
Total Other State Revenues	\$ 2,238	\$ 5,760	\$ -	\$ -	\$ 7,116	\$ 7,250
8851 Rentals and Leases	69,156	13,981	-	-	68,819	3,500
8870 Other Student Fees and Charges	10,001	886	-	-	704	-
8890 Other Local Revenues	152,284	139,194	8,500	29,274	139,039	10,500
Total Other Local Revenues	\$ 231,441	\$ 154,061	\$ 8,500	\$ 29,274	\$ 208,562	\$ 14,000
Total Revenues	\$ 244,904	\$ 170,266	\$ 8,500	\$ 29,274	\$ 225,878	\$ 31,750
8910 Proceeds of General Fixed Assets	-	595	-	-	-	-
8980 Interfund Transfers In	-	295,959	-	-	-	-
Total Other Financing Sources	\$ -	\$ 296,554	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 244,904	\$ 466,820	\$ 8,500	\$ 29,274	\$ 225,878	\$ 31,750

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1400 Noninstructional Salaries Part Time	584	802	-	-	-	-
Total Academic Salaries	\$ 584	\$ 802	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	-	-	-	-	(1)	-
2300 Variable Non-Instructional	6,683	3,890	-	-	2,318	-
2400 Variable Classroom Aide	389	233	-	-	203	-
Total Classified Salaries	\$ 7,072	\$ 4,123	\$ -	\$ -	\$ 2,520	\$ -
3000 Benefits	683	430	-	-	367	-
Total Salaries and Benefits	\$ 8,339	\$ 5,355	\$ -	\$ -	\$ 2,887	\$ -
4000 Supplies and Materials	\$ 30,246	\$ 12,025	\$ 340,245	\$ 361,019	\$ 13,108	\$ 289,707
5100 Consultants	10,799	6,595	-	-	2,210	-
5200 Travel	5,250	5,641	6,260	6,260	4,363	2,365
5300 Dues and Memberships	2,993	1,140	-	-	1,010	-
5500 Utilities and Housekeeping	172	145	-	-	-	-
5600 Contract Services	19,601	27,088	117,541	117,541	30,051	106,148
5690 Other Operating Expenses	46,001	97,435	214,061	214,061	92,804	158,029
5800 Other Services and Expenses	4,161	6,460	-	-	3,555	-
5900 Interprogram Charges (credits)	-	(28,233)	-	-	-	-
5910 Indirect Costs	(67,585)	(26,963)	-	-	(25,540)	-
Total Other Operating Expenses	\$ 21,392	\$ 89,308	\$ 337,862	\$ 337,862	\$ 108,453	\$ 266,542
6200 Buildings	560	11,625	-	-	2,237	-
6400 Equipment	44,082	39,820	617,529	617,529	48,123	639,904
Total Capital Outlay	\$ 44,642	\$ 51,445	\$ 617,529	\$ 617,529	\$ 50,360	\$ 639,904

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
7800 Intrafund and Subfund Transfers Out	-	-	742,956	742,956	742,956	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ 742,956	\$ 742,956	\$ 742,956	\$ -
Total Expenses	\$ 104,619	\$ 158,133	\$ 2,038,592	\$ 2,059,366	\$ 917,764	\$ 1,196,153
Net Revenues Over (Under) Expenses	\$ 140,285	\$ 308,687	\$ (2,030,092)	\$ (2,030,092)	\$ (691,886)	\$ (1,164,403)
Beginning Fund Balance	2,416,332	2,556,615	2,865,301	2,865,301	2,865,301	2,068,965
Ending Fund Balance	\$ 2,556,617	\$ 2,865,302	\$ 835,209	\$ 835,209	\$ 2,173,415	\$ 904,562
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	835,209	835,209	-	904,562
			<u>835,209</u>	<u>835,209</u>		<u>904,562</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 835,209	\$ 835,209	\$ -	\$ 904,562

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8150 Student Financial Aid Revenue	19,590	19,655	-	-	19,195	19,250
8160 Veterans Education	3,689	4,032	-	-	-	-
8190 Other Federal Revenues	-	-	-	-	705	-
Total Federal Revenues	\$ 23,279	\$ 23,687	\$ -	\$ -	\$ 19,900	\$ 19,250
8659 Other Reimbursable Categorical Programs	4,168	10,578	-	-	13,068	13,100
Total Other State Revenues	\$ 4,168	\$ 10,578	\$ -	\$ -	\$ 13,068	\$ 13,100
8830 Contract Services	94,448	136,636	100,000	145,000	215,750	145,000
8851 Rentals and Leases	59,124	19,547	17,000	18,061	46,121	42,600
8870 Other Student Fees and Charges	136,164	447,537	360,000	360,600	378,269	350,600
8880 Other Student Fees	-	-	-	5,224	71,024	50,000
8890 Other Local Revenues	1,576,013	1,665,600	4,497,603	4,625,482	1,004,101	1,421,011
Total Other Local Revenues	\$ 1,865,749	\$ 2,269,320	\$ 4,974,603	\$ 5,154,367	\$ 1,715,265	\$ 2,009,211
Total Revenues	\$ 1,893,196	\$ 2,303,585	\$ 4,974,603	\$ 5,154,367	\$ 1,748,233	\$ 2,041,561
8980 Interfund Transfers In	32,920	137,041	108,450	108,450	110,750	112,900
8990 Intrafund and Subfund Transfers In	1,201,855	1,419,769	443,255	1,109,013	1,109,013	-
Total Other Financing Sources	\$ 1,234,775	\$ 1,556,810	\$ 551,705	\$ 1,217,463	\$ 1,219,763	\$ 112,900
Total Revenues and Other Financing Sources	\$ 3,127,971	\$ 3,860,395	\$ 5,526,308	\$ 6,371,830	\$ 2,967,996	\$ 2,154,461

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 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adopted Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
<u>Uses:</u>						
1300 Instructional Salaries Part Time	48,210	52,144	60,000	46,757	51,470	47,500
1400 Noninstructional Salaries Part Time	20,223	25,944	50,000	65,400	63,949	91,160
Total Academic Salaries	\$ 68,433	\$ 78,088	\$ 110,000	\$ 112,157	\$ 115,419	\$ 138,660
2100 Noninstructional Salaries Full Time	109,231	55,791	135,972	135,972	63,469	142,113
2300 Variable Non-Instructional	891,478	980,326	1,070,000	1,110,000	712,549	1,002,000
2400 Variable Classroom Aide	25,201	21,496	15,000	15,000	14,922	15,000
2600 Variable Aide Other	649	706	-	-	-	-
Total Classified Salaries	\$ 1,026,559	\$ 1,058,319	\$ 1,220,972	\$ 1,260,972	\$ 790,940	\$ 1,159,113
3000 Benefits	163,488	150,512	183,927	194,384	136,498	59,684
Total Salaries and Benefits	\$ 1,258,480	\$ 1,286,919	\$ 1,514,899	\$ 1,567,513	\$ 1,042,857	\$ 1,357,457
4000 Supplies and Materials	\$ 228,412	\$ 180,705	\$ 1,408,813	\$ 1,425,959	\$ 136,001	\$ 1,269,832
5100 Consultants	68,865	124,434	130,000	104,200	88,944	149,700
5200 Travel	70,347	85,611	490,080	491,080	54,461	489,191
5300 Dues and Memberships	4,491	4,463	-	-	11,115	-
5500 Utilities and Housekeeping	17,924	9,870	1,400	1,400	6,030	2,000
5600 Contract Services	-	55,095	-	-	39,558	-
5690 Other Operating Expenses	67,589	46,336	1,012,229	1,028,602	33,890	1,011,602
5800 Other Services and Expenses	70,746	142,116	124,622	224,622	191,288	212,000
Total Other Operating Expenses	\$ 299,962	\$ 467,925	\$ 1,758,331	\$ 1,849,904	\$ 425,286	\$ 1,864,493

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</u> <u>2014-2015</u>	<u>Final Actuals</u> <u>2015-2016</u>	<u>Adopted Budget</u> <u>2016-2017</u>	<u>Adjusted Budget</u> <u>2016-2017</u>	<u>YTD Actuals</u> <u>2016-2017</u>	<u>Tentative Budget</u> <u>2017-2018</u>
6200 Buildings	4,060	-	56,992	56,992	6,800	42,600
6300 Library Books	(6,346)	5,372	2,307	2,307	(11,179)	-
6400 Equipment	1,197,430	837,136	779,966	1,429,851	335,245	847,438
Total Capital Outlay	\$ 1,195,144	\$ 842,508	\$ 839,265	\$ 1,489,150	\$ 330,866	\$ 890,038
7300 Interfund Transfers Out	488,469	159	-	370	370	-
7600 Other Student Payments	3,240	-	5,000	5,000	-	-
7800 Intrafund and Subfund Transfers Out	273,012	96,622	-	101,261	101,261	-
Total Transfers and Other Outgo	\$ 764,721	\$ 96,781	\$ 5,000	\$ 106,631	\$ 101,631	\$ -
Total Expenses	\$ 3,746,719	\$ 2,874,838	\$ 5,526,308	\$ 6,439,157	\$ 2,036,641	\$ 5,381,820
Net Revenues Over (Under) Expenses	\$ (618,748)	\$ 985,557	\$ -	\$ (67,327)	\$ 931,355	\$ (3,227,359)
Beginning Fund Balance	3,240,495	2,621,747	3,607,303	3,607,303	3,607,303	3,524,862
Ending Fund Balance	\$ 2,621,747	\$ 3,607,304	\$ 3,607,303	\$ 3,539,976	\$ 4,538,658	\$ 297,503
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	880,714	813,387	-	265,153
			<u>880,714</u>	<u>813,387</u>		<u>265,153</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	2,726,589	2,726,589	-	32,350
			<u>2,726,589</u>	<u>2,726,589</u>		<u>32,350</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,607,303	\$ 3,539,976	\$ -	\$ 297,503

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8150 Student Financial Aid Revenue	15,415	14,870	14,870	14,870	15,345	14,870
Total Federal Revenues	\$ 15,415	\$ 14,870	\$ 14,870	\$ 14,870	\$ 15,345	\$ 14,870
8659 Other Reimbursable Categorical Programs	6,657	15,894	11,276	11,276	19,635	11,276
Total Other State Revenues	\$ 6,657	\$ 15,894	\$ 11,276	\$ 11,276	\$ 19,635	\$ 11,276
8830 Contract Services	11,297	12,410	-	-	4,360	8,580
8870 Other Student Fees and Charges	-	1,520	-	-	380	-
8880 Other Student Fees	29,462	25,102	25,102	25,102	25,466	25,102
8890 Other Local Revenues	147,635	139,423	-	85,697	148,377	-
Total Other Local Revenues	\$ 188,394	\$ 178,455	\$ 25,102	\$ 110,799	\$ 178,583	\$ 33,682
Total Revenues	\$ 210,466	\$ 209,219	\$ 51,248	\$ 136,945	\$ 213,563	\$ 59,828
8980 Interfund Transfers In	-	-	-	30,542	17,489	-
8990 Intrafund and Subfund Transfers In	323,131	1,329,679	299,701	305,919	305,919	-
Total Other Financing Sources	\$ 323,131	\$ 1,329,679	\$ 299,701	\$ 336,461	\$ 323,408	\$ -
Total Revenues and Other Financing Sources	\$ 533,597	\$ 1,538,898	\$ 350,949	\$ 473,406	\$ 536,971	\$ 59,828

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1200 Noninstructional Salaries Full Time	7,895	-	-	-	-	-
1300 Instructional Salaries Part Time	-	-	-	-	597	-
1400 Noninstructional Salaries Part Time	22,883	35,555	71,054	78,554	15,293	71,054
Total Academic Salaries	\$ 30,778	\$ 35,555	\$ 71,054	\$ 78,554	\$ 15,890	\$ 71,054
2100 Noninstructional Salaries Full Time	2,080	2,443	8,986	8,986	1,696	6,362
2300 Variable Non-Instructional	7,746	4,440	13,060	19,866	1,678	13,060
2400 Variable Classroom Aide	20,496	22,554	17,784	32,594	11,198	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 30,322	\$ 29,437	\$ 64,055	\$ 85,671	\$ 14,572	\$ 61,431
3000 Benefits	6,770	8,362	9,447	10,792	3,266	12,900
Total Salaries and Benefits	\$ 67,870	\$ 73,354	\$ 144,556	\$ 175,017	\$ 33,728	\$ 145,385
4000 Supplies and Materials	\$ 136,845	\$ 117,266	\$ 103,200	\$ 176,858	\$ 58,277	\$ 103,200
5100 Consultants	6,633	20,433	28,535	28,535	3,550	28,535
5200 Travel	12,525	31,060	21,500	38,806	38,457	21,500
5300 Dues and Memberships	-	9,966	-	-	9,306	-
5600 Contract Services	47	-	-	-	1,702	-
5690 Other Operating Expenses	4,419	-	106,656	106,656	1	106,656
5900 Interprogram Charges (credits)	(63)	(1)	1,600	1,600	633	1,600
5910 Indirect Costs	(58,385)	(63,156)	-	-	(30,074)	-
Total Other Operating Expenses	\$ (34,824)	\$ (1,698)	\$ 158,291	\$ 175,597	\$ 23,575	\$ 158,291
6400 Equipment	5,185	10,375	176,000	176,000	25,518	176,000
Total Capital Outlay	\$ 5,185	\$ 10,375	\$ 176,000	\$ 176,000	\$ 25,518	\$ 176,000

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 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adopted Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
7300 Interfund Transfers Out	300,000	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,896,431	803,532	-	139,384	139,384	-
Total Transfers and Other Outgo	\$ 2,196,431	\$ 803,532	\$ -	\$ 139,384	\$ 139,384	\$ -
Total Expenses	\$ 2,371,507	\$ 1,002,829	\$ 582,047	\$ 842,856	\$ 280,482	\$ 582,876
Net Revenues Over (Under) Expenses	\$ (1,837,910)	\$ 536,069	\$ (231,098)	\$ (369,450)	\$ 256,489	\$ (523,048)
Beginning Fund Balance	2,806,305	968,396	1,504,466	1,504,466	1,504,466	1,709,170
Ending Fund Balance	\$ 968,395	\$ 1,504,465	\$ 1,273,368	\$ 1,135,016	\$ 1,760,955	\$ 1,186,122
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,273,368	1,135,016	-	1,186,122
			<u>1,273,368</u>	<u>1,135,016</u>		<u>1,186,122</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,273,368	\$ 1,135,016	\$ -	\$ 1,186,122

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8851 Rentals and Leases	69,499	96,991	65,000	16,980	18,135	65,000
8880 Other Student Fees	14,780	21,900	-	-	6,450	-
8890 Other Local Revenues	24,751	487,306	15,000	200,464	262,959	15,000
Total Other Local Revenues	\$ 109,030	\$ 606,197	\$ 80,000	\$ 217,444	\$ 287,544	\$ 80,000
Total Revenues	\$ 109,030	\$ 606,197	\$ 80,000	\$ 217,444	\$ 287,544	\$ 80,000
8990 Intrafund and Subfund Transfers In	-	5,829,862	-	2,782,961	2,782,961	-
Total Other Financing Sources	\$ -	\$ 5,829,862	\$ -	\$ 2,782,961	\$ 2,782,961	\$ -
Total Revenues and Other Financing Sources	\$ 109,030	\$ 6,436,059	\$ 80,000	\$ 3,000,405	\$ 3,070,505	\$ 80,000
Uses:						
1200 Noninstructional Salaries Full Time	-	90,766	-	-	-	-
1400 Noninstructional Salaries Part Time	3,945	-	-	-	-	-
Total Academic Salaries	\$ 3,945	\$ 90,766	\$ -	\$ -	\$ -	\$ -
3000 Benefits	365	27,185	-	-	-	-
Total Salaries and Benefits	\$ 4,310	\$ 117,951	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 100	\$ 6,183	\$ 115,229	\$ 115,229	\$ 12,963	\$ 101,680

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5100 Consultants	48,940	35,046	67,073	237,686	173,558	62,339
5200 Travel	-	2,608	75,999	75,999	1,900	10,562
5600 Contract Services	-	-	-	-	6,300	-
5690 Other Operating Expenses	-	(1)	-	-	14,994	-
5910 Indirect Costs	(184,858)	(160,504)	(40,000)	(40,000)	(35,540)	(40,000)
Total Other Operating Expenses	\$ (135,918)	\$ (122,851)	\$ 103,072	\$ 273,685	\$ 161,212	\$ 32,901
6400 Equipment	-	158,229	80,000	255,000	241,721	25,000
Total Capital Outlay	\$ -	\$ 158,229	\$ 80,000	\$ 255,000	\$ 241,721	\$ 25,000
7300 Interfund Transfers Out	450,000	441,835	-	7,435,464	7,435,464	-
7800 Intrafund and Subfund Transfers Out	-	487,839	250,000	713,795	713,795	100,570
Total Transfers and Other Outgo	\$ 450,000	\$ 929,674	\$ 250,000	\$ 8,149,259	\$ 8,149,259	\$ 100,570
Total Expenses	\$ 318,492	\$ 1,089,186	\$ 548,301	\$ 8,793,173	\$ 8,565,155	\$ 260,151
Net Revenues Over (Under) Expenses	\$ (209,462)	\$ 5,346,873	\$ (468,301)	\$ (5,792,768)	\$ (5,494,650)	\$ (180,151)
Beginning Fund Balance	887,381	677,918	6,024,792	6,024,792	6,024,792	1,036,445
Ending Fund Balance	\$ 677,919	\$ 6,024,791	\$ 5,556,491	\$ 232,024	\$ 530,142	\$ 856,294
Restricted Reserves						
7900 Designated Reserves	-	-	5,556,491	232,024	-	856,294
			<u>5,556,491</u>	<u>232,024</u>		<u>856,294</u>
Unrestricted Reserves						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,556,491	\$ 232,024	\$ -	\$ 856,294

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adopted Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8690 State Tax Subventions	-	5,228,661	5,333,234	5,333,234	-	5,397,233
Total Other State Revenues	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
Total Revenues	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
Total Revenues and Other Financing Sources	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
Uses:						
3000 Benefits	-	5,228,661	5,333,234	5,333,234	-	5,397,233
Total Salaries and Benefits	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
Total Expenses	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
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 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
<u>District Services</u>						
Facilities	200,000	18,037	-	20,000	26,300	-
Administrative Services and Finance	(34,858)	767,122	390,000	8,219,259	8,110,012	100,570
Human Resources	42,790	15,370	112,073	112,073	15,908	107,339
Payroll	100,000	-	-	-	-	-
Educational Planning	10,560	148,465	999	171,612	171,213	562
Police Services	-	140,192	-	225,000	241,721	-
Research	-	-	45,229	45,229	-	51,680
Total District Office Expenditures and Transfers Out	\$ 318,492	\$ 1,089,186	\$ 548,301	\$ 8,793,173	\$ 8,565,154	\$ 260,151
<u>Districtwide Expenses</u>						
Districtwide Operations	-	5,228,661	5,333,234	5,333,234	-	5,397,233
Total Districtwide Expenditures and Transfers Out	\$ -	\$ 5,228,661	\$ 5,333,234	\$ 5,333,234	\$ -	\$ 5,397,233
Total District Office and Districtwide Expenditures and Transfers Out	\$ 318,492	\$ 6,317,847	\$ 5,881,535	\$ 14,126,407	\$ 8,565,154	\$ 5,657,384
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	5,556,491	232,024	-	856,294
			<u>5,556,491</u>	<u>232,024</u>		<u>856,294</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,556,491	\$ 232,024	\$ -	\$ 856,294

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2017-2018 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8610 General Apportionment Revenue	26,923,176	31,136,278	18,306,215	28,206,215	25,299,976	28,782,133
8630 Education Protection Account	26,449,144	22,869,086	22,129,844	22,129,844	17,151,849	22,585,311
8671 Homeowners Revenue	670,831	662,014	675,847	675,847	321,857	688,688
8672 In Lieu of Taxes (wildlife)	7,536	4,408	7,536	7,536	-	7,679
8811 Tax Allocation, Secured Roll Revenue	69,153,043	76,089,418	85,577,345	76,377,345	70,864,237	77,935,174
8812 Tax Allocation, Supplemental Roll Revenue	871,342	24,272	930,853	930,853	(9,056)	948,539
8813 Tax Allocation, Unsecured Roll Revenue	2,676,580	2,543,016	2,841,723	2,591,723	2,371,712	2,640,966
8817 ERAF	5,329,334	9,376,736	9,851,657	9,401,657	6,690,426	9,580,288
8819 Redevelopment Agency Revenue/Residual	2,819,009	2,269,538	2,176,908	2,176,908	1,344,508	2,218,270
8874 98% of Enrollment Fees	15,565,939	16,583,092	16,583,092	16,583,092	18,248,590	16,583,092
Apportionment Revenues	\$ 150,465,934	\$ 161,557,858	\$ 159,081,020	\$ 159,081,020	\$ 142,284,099	\$ 161,970,140
8150 Student Financial Aid Revenue	46,230	44,970	14,870	14,870	44,740	44,620
8160 Veterans Education	6,684	7,975	2,995	2,995	4,608	2,995
8190 Other Federal Revenues	-	-	-	-	705	-
Total Federal Revenues	\$ 52,914	\$ 52,945	\$ 17,865	\$ 17,865	\$ 50,053	\$ 47,615
8613 Apprenticeship Revenue	78,970	366,317	481,518	481,518	362,220	480,500
8614 Part Time Instructor Pay Increase	649,465	586,892	582,066	582,066	429,702	582,065
8617 Part Time Office Hours	151,769	148,970	125,000	125,000	(18,566)	-
8618 Part Time Health Revenue	33,015	40,962	40,000	40,000	(7,853)	-
8620 General Categorical Programs	306,142	308,810	295,290	295,290	257,121	295,290
8659 Other Reimbursable Categorical Programs	13,063	32,232	11,276	11,276	39,819	31,626
8680 Lottery Revenue	4,149,875	4,379,165	4,663,787	4,663,787	3,213,943	4,151,664
8690 State Tax Subventions	1,951,598	21,722,785	6,135,938	8,748,286	3,406,639	6,199,937
Total Other State Revenues	\$ 7,333,897	\$ 27,586,133	\$ 12,334,875	\$ 14,947,223	\$ 7,683,025	\$ 11,741,082

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
8820 Contributions and Gifts	84,238	-	-	-	-	-
8830 Contract Services	105,745	149,046	100,000	145,000	220,110	153,580
8840 Sales and Commissions	92,121	111,574	-	98,642	98,641	-
8851 Rentals and Leases	535,474	388,399	262,000	274,282	363,959	291,100
8860 Interest and Investment Income	137,393	304,798	150,000	150,000	451,246	150,000
8874 2% of Enrollment Fees	317,672	338,430	331,985	331,985	372,419	338,430
8870 Other Student Fees and Charges	2,146,505	2,541,317	2,290,398	2,485,198	2,512,776	2,287,038
8880 Nonresident Tuition	13,280,884	13,270,577	13,659,405	13,659,405	13,314,548	14,759,926
8880 Other Student Fees	822,922	1,292,188	1,400,102	1,364,374	1,788,493	1,450,102
8890 Other Local Revenues	3,641,524	4,136,017	5,534,449	6,268,078	3,010,188	2,533,721
Total Other Local Revenues	\$ 21,164,478	\$ 22,532,346	\$ 23,728,339	\$ 24,776,964	\$ 22,132,380	\$ 21,963,897
Total Revenues	\$ 179,017,223	\$ 211,729,282	\$ 195,162,099	\$ 198,823,072	\$ 172,149,557	\$ 195,722,734
8900 Other Financing Sources, Miscellaneous	1,456	1,895	-	1,649	1,793	-
8910 Proceeds of General Fixed Assets	11,610	2,733	2,000	2,000	20,168	2,000
8980 Interfund Transfers In	573,763	798,092	373,927	418,069	191,839	192,900
8990 Intrafund and Subfund Transfers In	33,225,836	46,889,679	25,868,653	29,844,257	28,909,043	25,167,628
8994 Operating Allocation	142,117,770	153,693,621	155,860,320	155,860,320	155,860,320	159,157,998
Total Other Financing Sources	\$ 175,930,435	\$ 201,386,020	\$ 182,104,900	\$ 186,126,295	\$ 184,983,163	\$ 184,520,526
Total Revenues and Other Financing Sources	\$ 354,947,658	\$ 413,115,302	\$ 377,266,999	\$ 384,949,367	\$ 357,132,720	\$ 380,243,260

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

<u>Description</u>	<u>Final Actuals 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	30,821,967	32,542,938	34,614,400	34,614,400	30,878,303	34,779,058
1200 Noninstructional Salaries Full Time	12,674,309	12,833,296	13,660,309	13,577,093	12,179,754	14,761,891
1300 Instructional Salaries Part Time	30,705,737	31,285,448	31,993,907	31,976,038	25,417,755	32,073,551
1400 Noninstructional Salaries Part Time	1,509,772	1,793,528	1,156,097	1,316,245	1,313,916	1,430,774
Total Academic Salaries	\$ 75,711,785	\$ 78,455,210	\$ 81,424,713	\$ 81,483,776	\$ 69,789,728	\$ 83,045,274
2100 Noninstructional Salaries Full Time	24,280,580	25,322,355	28,110,273	28,110,273	23,887,897	28,105,146
2200 Instructional Aides Full Time	2,582,894	2,794,646	3,079,861	3,079,861	2,751,928	3,243,338
2300 Variable Non-Instructional	3,866,151	4,277,255	2,786,234	2,830,585	3,619,449	2,689,791
2400 Variable Classroom Aide	968,877	1,119,743	544,611	693,281	760,304	544,611
2500 Variable Manager/Supervisor Short Term Hourly	149,187	99,124	-	-	-	-
2600 Variable Aide Other	224,495	253,508	138,812	223,037	249,307	138,812
Total Classified Salaries	\$ 32,072,184	\$ 33,866,631	\$ 34,659,791	\$ 34,937,037	\$ 31,268,885	\$ 34,721,698
3000 Benefits	44,586,257	52,010,176	56,562,544	56,560,748	44,160,429	59,113,345
Total Salaries and Benefits	\$ 152,370,226	\$ 164,332,017	\$ 172,647,048	\$ 172,981,561	\$ 145,219,042	\$ 176,880,317
4000 Supplies and Materials	\$ 2,311,500	\$ 2,046,532	\$ 4,876,820	\$ 4,262,207	\$ 2,722,322	\$ 4,681,903

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5100 Consultants	1,274,101	1,347,861	1,328,694	1,550,457	1,204,280	1,286,670
5200 Travel	715,155	814,163	1,356,699	1,503,130	672,215	1,386,743
5300 Dues and Memberships	361,353	401,056	260,983	250,983	392,047	322,148
5400 Insurance	3,207,138	3,281,901	3,412,508	3,458,398	3,092,204	3,420,632
5500 Utilities and Housekeeping	4,047,628	3,986,146	4,199,652	4,211,462	3,780,700	4,342,534
5600 Contract Services	3,574,469	3,714,500	3,616,096	3,672,156	3,575,711	3,302,432
5690 Other Operating Expenses	1,118,287	1,130,956	2,329,631	2,452,726	1,172,562	2,342,274
5700 Legal/Elections/Audit Expenses	893,111	561,294	942,000	942,000	749,293	675,000
5800 Other Services and Expenses	1,151,234	1,464,966	1,072,525	1,172,525	895,508	1,162,368
5900 Interprogram Charges (credits)	(36,624)	(98,879)	56,198	57,198	(4,963)	56,198
5910 Indirect Costs	(310,828)	(250,623)	(40,000)	(40,000)	(91,154)	(40,000)
Total Other Operating Expenses	\$ 15,995,024	\$ 16,353,341	\$ 18,534,986	\$ 19,231,035	\$ 15,438,403	\$ 18,256,999
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	20,230	27,784	64,710	64,710	28,623	50,318
6300 Library Books	61,898	83,271	64,057	71,178	39,833	61,750
6400 Equipment	1,993,633	1,814,041	2,091,279	2,909,625	997,795	2,097,606
Total Capital Outlay	\$ 2,075,761	\$ 1,925,096	\$ 2,221,546	\$ 3,047,013	\$ 1,066,251	\$ 2,211,174
7300 Interfund Transfers Out	10,066,163	18,364,767	1,439,371	9,518,589	9,279,218	1,339,371
7600 Other Student Payments	3,566	2,875	7,097	7,097	400	2,097
7800 Intrafund and Subfund Transfers Out	33,225,836	46,889,680	25,868,652	29,844,257	28,909,043	25,167,628
94xx District Office Assessment	142,117,770	153,693,621	155,860,320	155,860,320	155,860,320	159,157,998
Total Transfers and Other Outgo	\$ 185,413,335	\$ 218,950,943	\$ 183,175,440	\$ 195,230,263	\$ 194,048,981	\$ 185,667,094
Total Expenses	\$ 358,165,846	\$ 403,607,929	\$ 381,455,840	\$ 394,752,079	\$ 358,494,999	\$ 387,697,487

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Net Revenues Over (Under) Expenses	\$ (3,218,188)	\$ 9,507,373	\$ (4,188,841)	\$ (9,802,712)	\$ (1,362,279)	\$ (7,454,227)
Beginning Fund Balance	35,341,892	32,123,704	41,633,214	41,631,077	41,631,077	35,911,418
Ending Fund Balance	\$ 32,123,704	\$ 41,631,077	\$ 37,444,373	\$ 31,828,365	\$ 40,268,798	\$ 28,457,191
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7902 5% Board Contingency Reserve	-	-	9,262,598	9,342,598	-	9,532,710
7903 Deficit Funding Reserve	-	-	811,637	811,637	-	838,473
7904 College/DO Local Reserves (1% minimum)	-	-	4,293,005	4,092,115	-	3,106,979
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,353,658	3,708,669	-	3,862,911
			<u>33,072,437</u>	<u>27,386,558</u>		<u>26,962,724</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	235,755	325,748	-	96,100
7999 Undesignated College and DO Reserves	-	-	4,136,181	4,116,059	-	1,398,367
			<u>4,371,936</u>	<u>4,441,807</u>		<u>1,494,467</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 37,444,373	\$ 31,828,365	\$ -	\$ 28,457,191

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8120 Higher Education Act	2,505,902	2,483,134	1,894,381	1,894,381	1,277,119	1,696,618
8150 Student Financial Aid Revenue	480,521	522,377	444,250	571,836	493,894	340,550
8170 Vocational & Technical Education Act (VTEA)	1,208,401	1,080,617	1,108,265	1,079,896	506,769	388,890
8190 Other Federal Revenues	4,009,214	2,718,326	1,246,733	1,304,516	602,194	715,614
Total Federal Revenues	\$ 8,204,038	\$ 6,804,454	\$ 4,693,629	\$ 4,850,629	\$ 2,879,976	\$ 3,141,672
8610 General Apportionments	158,495	143,312	142,720	138,930	120,938	140,579
8620 General Categorical Programs	11,393,110	15,735,130	16,714,442	22,221,511	21,465,075	14,876,852
8659 Other Reimbursable Categorical Programs	2,180,277	2,487,548	2,428,795	4,277,240	3,353,247	2,294,949
8680 Other State Non-Tax Revenues	1,399,987	1,361,567	161,600	200,020	148,628	224,033
8680 Lottery Revenue	1,169,829	1,494,650	1,489,548	1,489,548	186,281	1,247,747
8690 Other State Revenues	1,376,206	2,886,693	2,486,545	8,152,860	3,257,319	7,008,198
Total State Revenues	\$ 17,677,904	\$ 24,108,900	\$ 23,423,650	\$ 36,480,109	\$ 28,531,488	\$ 25,792,358
8820 Contributions and Gifts	138,795	146,846	157,557	394,528	387,719	215,706
8830 Contract Services	5,880	13,522	-	-	770	-
8880 Nonresident Tuition and Other Student Fees	1,373,533	1,394,528	1,430,000	1,430,000	1,401,570	1,435,000
8890 Other Local Revenues	2,166,288	2,147,587	2,151,415	2,323,353	1,694,361	2,227,381
Total Local Revenues	\$ 3,684,496	\$ 3,702,483	\$ 3,738,972	\$ 4,147,881	\$ 3,484,420	\$ 3,878,087
Total Revenues	\$ 29,566,438	\$ 34,615,837	\$ 31,856,251	\$ 45,478,619	\$ 34,895,884	\$ 32,812,117
8980 Interfund Transfers In	319,322	250,000	-	250,000	250,000	-
Total Other Financing Sources	\$ 319,322	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
Total Revenues and Other Financing Sources	\$ 29,885,760	\$ 34,865,837	\$ 31,856,251	\$ 45,728,619	\$ 35,145,884	\$ 32,812,117

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Uses:						
1100 Monthly Instructional Salary	68,831	116,081	20,806	322,879	40,670	83,267
1200 Noninstructional Salaries Full Time	1,812,690	3,230,131	3,859,041	4,272,337	2,969,795	3,577,182
1300 Instructional Salaries Part Time	665,441	414,400	212,971	790,188	275,778	714,481
1400 Noninstructional Salaries Part Time	2,293,773	2,667,859	1,033,940	3,165,727	2,108,553	1,928,438
Total Academic Salaries	\$ 4,840,735	\$ 6,428,471	\$ 5,126,758	\$ 8,551,131	\$ 5,394,796	\$ 6,303,368
2100 Noninstructional Salaries Full Time	4,955,475	5,969,916	6,759,634	7,713,328	5,695,393	6,575,989
2200 Instructional Aides Full Time	81,112	109,155	61,090	87,688	55,086	43,227
2300 Variable Non-Instructional	2,516,835	2,740,508	1,152,953	2,862,711	2,277,062	1,820,829
2400 Variable Classroom Aide	310,112	293,697	80,819	332,108	317,865	63,305
2600 Variable Aide Other	106,455	146,891	48,000	47,492	99,220	10,000
Total Classified Salaries	\$ 7,969,989	\$ 9,260,167	\$ 8,102,496	\$ 11,043,327	\$ 8,444,626	\$ 8,513,350
3000 Benefits	3,801,201	5,314,179	5,284,035	6,921,652	4,689,567	5,964,122
Total Salaries and Benefits	\$ 16,611,925	\$ 21,002,817	\$ 18,513,289	\$ 26,516,110	\$ 18,528,989	\$ 20,780,840
4000 Supplies and Materials	\$ 2,460,766	\$ 2,818,266	\$ 2,828,197	\$ 3,389,278	\$ 967,186	\$ 2,184,728
5100 Consultants	2,501,678	2,446,262	457,864	2,944,330	1,555,427	1,451,656
5200 Travel	540,110	649,100	762,571	946,056	589,674	766,011
5300 Dues and Memberships	60,917	47,246	23,400	38,428	42,275	34,200
5500 Utilities and Housekeeping	10,127	7,705	4,552	13,373	9,646	5,665
5600 Contract Services	389,086	449,198	257,848	523,814	330,110	288,046
5690 Other Operating Expenses	2,218,076	2,006,605	1,195,614	1,089,787	925,740	1,156,539
5800 Other Services and Expenses	273,201	488,896	199,187	454,413	137,321	153,296
5900 Interprogram Charges (credits)	5,494	9,804	5,382	10,175	10,666	39,891
5910 Indirect Costs	515,034	443,106	157,823	487,941	154,938	217,955
Total Other Operating Expenses	\$ 6,513,723	\$ 6,547,922	\$ 3,064,241	\$ 6,508,317	\$ 3,755,797	\$ 4,113,259

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
6100 Sites and Site Improvements	12,834	1,738	-	-	-	-
6200 Buildings	-	-	-	75,800	3,000	-
6300 Library Books	56,534	49,563	-	32,394	40,916	-
6400 Equipment	2,609,347	2,439,940	369,794	2,997,130	1,533,214	902,145
Total Capital Outlay	\$ 2,678,715	\$ 2,491,241	\$ 369,794	\$ 3,105,324	\$ 1,577,130	\$ 902,145
7300 Interfund Transfers Out	244,821	38,155	-	13,236	5,849	-
7500 Student Financial Aid	7,019	8,319	-	10,000	10,925	-
7600 Other Student Payments	1,344,632	1,876,854	2,411,367	1,842,440	1,480,666	1,934,835
7900 Grant net AR (deferrals) not yet posted	-	-	4,779,188	4,399,739	8,711,961	3,126,056
Total Transfers and Other Outgo	\$ 1,596,472	\$ 1,923,328	\$ 7,190,555	\$ 6,265,415	\$ 10,209,401	\$ 5,060,891
Total Expenses	\$ 29,861,601	\$ 34,783,574	\$ 31,966,076	\$ 45,784,444	\$ 35,038,503	\$ 33,041,863
Net Revenues Over (Under) Expenses	\$ 24,159	\$ 82,263	\$ (109,825)	\$ (55,825)	\$ 107,381	\$ (229,746)
Beginning Fund Balance	234,557	258,716	340,980	340,979	340,980	231,155
Ending Fund Balance	\$ 258,716	\$ 340,979	\$ 231,155	\$ 285,154	\$ 448,361	\$ 1,409
7998 Restricted Reserve	-	-	231,155	285,154	-	1,409
Total Budgeted Reserves	\$ -	\$ -	\$ 231,155	\$ 285,154	\$ -	\$ 1,409

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8670 State Tax Subventions	55,136	46,089	52,950	52,950	21,573	52,950
Total State Revenues	\$ 55,136	\$ 46,089	\$ 52,950	\$ 52,950	\$ 21,573	\$ 52,950
8810 Property Taxes	7,080,512	6,790,267	6,962,900	6,962,900	6,379,483	7,179,516
8860 Interest and Investment Income	10,071	18,462	15,750	15,750	18,159	6,540
Total Local Revenues	\$ 7,090,583	\$ 6,808,729	\$ 6,978,650	\$ 6,978,650	\$ 6,397,642	\$ 7,186,056
Total Revenues	\$ 7,145,719	\$ 6,854,818	\$ 7,031,600	\$ 7,031,600	\$ 6,419,215	\$ 7,239,006
Total Revenues and Other Financing Sources	\$ 7,145,719	\$ 6,854,818	\$ 7,031,600	\$ 7,031,600	\$ 6,419,215	\$ 7,239,006
Uses:						
7110 Bond Redemption	2,757,300	2,961,100	3,046,100	3,046,100	3,046,100	3,321,100
7120 Bond Interest and Other Charges	4,113,640	3,998,625	3,878,525	3,878,525	3,878,525	3,739,650
Total Transfers and Other Outgo	\$ 6,870,940	\$ 6,959,725	\$ 6,924,625	\$ 6,924,625	\$ 6,924,625	\$ 7,060,750
Total Expenses	\$ 6,870,940	\$ 6,959,725	\$ 6,924,625	\$ 6,924,625	\$ 6,924,625	\$ 7,060,750
Net Revenues Over (Under) Expenses	\$ 274,779	\$ (104,907)	\$ 106,975	\$ 106,975	\$ (505,410)	\$ 178,256
Beginning Fund Balance	5,045,498	5,320,276	5,215,369	5,215,369	5,215,369	4,862,344
Ending Fund Balance	\$ 5,320,277	\$ 5,215,369	\$ 5,322,344	\$ 5,322,344	\$ 4,709,959	\$ 5,040,600
7912 Restricted Debt Reserve	-	-	5,322,344	5,322,344	-	5,040,600
Total Budgeted Reserves	\$ -	\$ -	\$ 5,322,344	\$ 5,322,344	\$ -	\$ 5,040,600

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8670 State Tax Subventions	112,931	102,894	115,000	115,000	48,376	115,000
Total State Revenues	\$ 112,931	\$ 102,894	\$ 115,000	\$ 115,000	\$ 48,376	\$ 115,000
8810 Property Taxes	13,457,137	13,592,239	13,768,000	13,768,000	12,523,790	14,316,692
8860 Interest and Investment Income	22,710	39,623	33,000	33,000	43,515	17,524
Total Local Revenues	\$ 13,479,847	\$ 13,631,862	\$ 13,801,000	\$ 13,801,000	\$ 12,567,305	\$ 14,334,216
Total Revenues	\$ 13,592,778	\$ 13,734,756	\$ 13,916,000	\$ 13,916,000	\$ 12,615,681	\$ 14,449,216
Total Revenues and Other Financing Sources	\$ 13,592,778	\$ 13,734,756	\$ 13,916,000	\$ 13,916,000	\$ 12,615,681	\$ 14,449,216
Uses:						
7110 Bond Redemption	5,332,000	2,301,400	2,417,200	2,417,200	2,416,400	2,662,200
7120 Bond Interest and Other Charges	11,520,377	11,406,214	11,315,943	11,315,943	11,310,850	11,208,784
Total Transfers and Other Outgo	\$ 16,852,377	\$ 13,707,614	\$ 13,733,143	\$ 13,733,143	\$ 13,727,250	\$ 13,870,984
Total Expenses	\$ 16,852,377	\$ 13,707,614	\$ 13,733,143	\$ 13,733,143	\$ 13,727,250	\$ 13,870,984
Net Revenues Over (Under) Expenses	\$ (3,259,599)	\$ 27,142	\$ 182,857	\$ 182,857	\$ (1,111,569)	\$ 578,232
Beginning Fund Balance	13,273,288	10,013,689	10,040,831	10,040,831	10,040,831	9,083,688
Ending Fund Balance	\$ 10,013,689	\$ 10,040,831	\$ 10,223,688	\$ 10,223,688	\$ 8,929,262	\$ 9,661,920
7912 Restricted Debt Reserve	-	-	10,223,688	10,223,688	-	9,661,920
Total Budgeted Reserves	\$ -	\$ -	\$ 10,223,688	\$ 10,223,688	\$ -	\$ 9,661,920

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8670 State Tax Subventions	176,183	148,750	189,396	189,396	8,517	95,234
Total State Revenues	\$ 176,183	\$ 148,750	\$ 189,396	\$ 189,396	\$ 8,517	\$ 95,234
8810 Property Taxes	20,579,691	19,829,796	23,546,966	5,764,380	2,672,611	3,429,692
8860 Interest and Investment Income	37,461	69,717	53,000	53,000	35,934	23,830
Total Local Revenues	\$ 20,617,152	\$ 19,899,513	\$ 23,599,966	\$ 5,817,380	\$ 2,708,545	\$ 3,453,522
Total Revenues	\$ 20,793,335	\$ 20,048,263	\$ 23,789,362	\$ 6,006,776	\$ 2,717,062	\$ 3,548,756
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	\$ 20,048,263	\$ 23,789,362	\$ 6,006,776	\$ 2,717,062	\$ 3,548,756
Uses:						
7110 Bond Redemption	-	18,466,500	17,095,000	17,095,000	17,095,000	-
7120 Bond Interest and Other Charges	1,723,046	3,843,250	3,487,650	3,487,650	3,487,650	3,316,700
Total Transfers and Other Outgo	\$ 1,723,046	\$ 22,309,750	\$ 20,582,650	\$ 20,582,650	\$ 20,582,650	\$ 3,316,700
Total Expenses	\$ 1,723,046	\$ 22,309,750	\$ 20,582,650	\$ 20,582,650	\$ 20,582,650	\$ 3,316,700
Net Revenues Over (Under) Expenses	\$ 21,812,410	\$ (2,261,487)	\$ 3,206,712	\$ (14,575,874)	\$ (17,865,588)	\$ 232,056
Beginning Fund Balance	-	21,812,410	19,550,924	19,550,924	19,550,924	1,835,050
Ending Fund Balance	\$ 21,812,410	\$ 19,550,923	\$ 22,757,636	\$ 4,975,050	\$ 1,685,336	\$ 2,067,106
7912 Restricted Debt Reserve	-	-	22,757,636	4,975,050	-	2,067,106
Total Budgeted Reserves	\$ -	\$ -	\$ 22,757,636	\$ 4,975,050	\$ -	\$ 2,067,106

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	18,209	37,468	14,427	14,427	60,472	74,114
Total Local Revenues	\$ 18,209	\$ 37,468	\$ 14,427	\$ 14,427	\$ 60,472	\$ 74,114
Total Revenues	\$ 18,209	\$ 37,468	\$ 14,427	\$ 14,427	\$ 60,472	\$ 74,114
8900 Other Financing Sources, Miscellaneous	87,893	-	-	-	-	-
8980 Interfund Transfers In	805,575	2,481,906	100,000	2,100,000	2,100,000	-
8990 Intrafund and Subfund Transfers In	-	175,266	-	-	-	-
Total Other Financing Sources	\$ 893,468	\$ 2,657,172	\$ 100,000	\$ 2,100,000	\$ 2,100,000	\$ -
Total Revenues and Other Financing Sources	\$ 911,677	\$ 2,694,640	\$ 114,427	\$ 2,114,427	\$ 2,160,472	\$ 74,114
Uses:						
7300 Interfund Transfers Out	373,783	492,963	80,000	80,000	-	80,000
7800 Intrafund and Subfund Transfers Out	-	175,266	-	-	-	-
Total Transfers and Other Outgo	\$ 373,783	\$ 668,229	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ 373,783	\$ 668,229	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 537,894	\$ 2,026,411	\$ 34,427	\$ 2,034,427	\$ 2,160,472	\$ (5,886)
Beginning Fund Balance	5,413,381	5,951,275	7,977,685	7,977,685	7,977,686	10,114,743
Ending Fund Balance	\$ 5,951,275	\$ 7,977,686	\$ 8,012,112	\$ 10,012,112	\$ 10,138,158	\$ 10,108,857
7906 Load Bank Liability Reserve	-	-	6,353,241	6,353,241	-	6,273,241
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	1,458,871	3,458,871	-	3,635,616
Total Budgeted Reserves	\$ -	\$ -	\$ 8,012,112	\$ 10,012,112	\$ -	\$ 10,108,857

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8652 Deferred Maintenance	3,570,928	2,170,666	4,570,079	2,862,341	2,404,337	-
8690 Other State Revenues	762,321	811,601	1,021,845	1,021,845	1,036,882	-
Total State Revenues	\$ 4,333,249	\$ 2,982,267	\$ 5,591,924	\$ 3,884,186	\$ 3,441,219	\$ -
8890 Other Local Revenues	782,305	863,023	863,023	3,029,353	2,714,463	562,000
Total Local Revenues	\$ 782,305	\$ 863,023	\$ 863,023	\$ 3,029,353	\$ 2,714,463	\$ 562,000
Total Revenues	\$ 5,115,554	\$ 3,845,290	\$ 6,454,947	\$ 6,913,539	\$ 6,155,682	\$ 562,000
8980 Interfund Transfers In	1,252,890	2,463,061	-	643,384	643,384	-
8990 Intrafund and Subfund Transfers In	156,476	-	-	-	-	-
Total Other Financing Sources	\$ 1,409,366	\$ 2,463,061	\$ -	\$ 643,384	\$ 643,384	\$ -
Total Revenues and Other Financing Sources	\$ 6,524,920	\$ 6,308,351	\$ 6,454,947	\$ 7,556,923	\$ 6,799,066	\$ 562,000
Uses:						
5100 Consultants	-	-	-	-	78,183	-
5600 Contract Services	509,628	1,454,450	990,358	1,641,693	403,670	1,159,512
5800 Other Services and Expenses	60,653	6,203	-	77	77	-
Total Other Operating Expenses	\$ 570,281	\$ 1,460,653	\$ 990,358	\$ 1,641,770	\$ 481,930	\$ 1,159,512
6100 Sites and Site Improvements	100,383	393,585	263,930	350,695	55,286	326,942
6200 Buildings	2,870,049	2,473,811	7,879,957	13,143,619	3,805,080	8,813,998
6400 Equipment	46,522	419,616	347,640	777,152	680,318	612,723
Total Capital Outlay	\$ 3,016,954	\$ 3,287,012	\$ 8,491,527	\$ 14,271,466	\$ 4,540,684	\$ 9,753,663

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
7800 Intrafund and Subfund Transfers Out	156,476	-	-	-	-	-
Total Transfers and Other Outgo	\$ 156,476	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 3,743,711	\$ 4,747,665	\$ 9,481,885	\$ 15,913,236	\$ 5,022,614	\$ 10,913,175
Net Revenues Over (Under) Expenses	\$ 2,781,209	\$ 1,560,686	\$ (3,026,938)	\$ (8,356,313)	\$ 1,776,452	\$ (10,351,175)
Beginning Fund Balance	17,965,454	20,746,664	22,307,351	22,307,352	22,307,351	24,685,785
Ending Fund Balance	\$ 20,746,663	\$ 22,307,350	\$ 19,280,413	\$ 13,951,039	\$ 24,083,803	\$ 14,334,610
7900 Designated Reserves	-	-	-	34,368	-	-
7913 Restricted Capital Reserve	-	-	19,280,412	13,910,236	-	14,328,175
7999 Undesignated Reserve	-	-	1	6,435	-	6,435
Total Budgeted Reserves	\$ -	\$ -	\$ 19,280,413	\$ 13,951,039	\$ -	\$ 14,334,610

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	471,108	527,537	350,000	350,000	398,633	472,000
8890 Other Local Revenues	206,865	39,607	-	-	124,990	-
Total Local Revenues	\$ 677,973	\$ 567,144	\$ 350,000	\$ 350,000	\$ 523,623	\$ 472,000
Total Revenues	\$ 677,973	\$ 567,144	\$ 350,000	\$ 350,000	\$ 523,623	\$ 472,000
8900 Other Financing Sources, Miscellaneous	955	39,823	-	-	-	-
Total Other Financing Sources	\$ 955	\$ 39,823	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 678,928	\$ 606,967	\$ 350,000	\$ 350,000	\$ 523,623	\$ 472,000
Uses:						
2100 Noninstructional Salaries Full Time	613,924	759,321	822,695	822,695	745,498	834,501
2300 Variable Non-Instructional	-	3,745	-	-	599	-
Total Classified Salaries	\$ 613,924	\$ 763,066	\$ 822,695	\$ 822,695	\$ 746,097	\$ 834,501
3000 Benefits	256,350	312,482	368,496	368,496	308,371	376,995
Total Salaries and Benefits	\$ 870,274	\$ 1,075,548	\$ 1,191,191	\$ 1,191,191	\$ 1,054,468	\$ 1,211,496
4000 Supplies and Materials	\$ 2,332	\$ 4,189	\$ 12,500	\$ 12,500	\$ 1,334	\$ 15,000
5100 Consultants	1,809,809	1,818,015	1,765,095	1,765,095	1,408,721	1,375,927
5200 Travel	-	-	2,500	2,500	-	-
5500 Utilities and Housekeeping	-	-	500	500	-	-
5600 Contract Services	-	4,176	-	-	27,156	15,000
5800 Other Services and Expenses	698	2,868	-	-	536	-
Total Other Operating Expenses	\$ 1,810,507	\$ 1,825,059	\$ 1,768,095	\$ 1,768,095	\$ 1,436,413	\$ 1,390,927

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
6200 Buildings	32,465,487	30,602,263	13,449,539	13,142,377	7,730,996	13,469,620
6400 Equipment	1,743,222	2,315,951	2,479,778	2,430,589	840,648	984,487
Total Capital Outlay	\$ 34,208,709	\$ 32,918,214	\$ 15,929,317	\$ 15,572,966	\$ 8,571,644	\$ 14,454,107
7400 Other Transfers/Uses	-	-	-	-	50,073	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ 50,073	\$ -
Total Expenses	\$ 36,891,822	\$ 35,823,010	\$ 18,901,103	\$ 18,544,752	\$ 11,113,932	\$ 17,071,530
Net Revenues Over (Under) Expenses	\$ (36,212,894)	\$ (35,216,043)	\$ (18,551,103)	\$ (18,194,752)	\$ (10,590,309)	\$ (16,599,530)
Beginning Fund Balance	136,960,488	100,747,593	65,531,319	65,531,550	65,531,550	54,394,719
Ending Fund Balance	\$ 100,747,594	\$ 65,531,550	\$ 46,980,216	\$ 47,336,798	\$ 54,941,241	\$ 37,795,189
7913 Restricted Capital Reserve	-	-	46,980,216	47,336,798	-	37,795,189
Total Budgeted Reserves	\$ -	\$ -	\$ 46,980,216	\$ 47,336,798	\$ -	\$ 37,795,189

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	395,695	828,302	450,000	450,000	1,088,783	968,925
Total Local Revenues	\$ 395,695	\$ 828,302	\$ 450,000	\$ 450,000	\$ 1,088,783	\$ 968,925
Total Revenues	\$ 395,695	\$ 828,302	\$ 450,000	\$ 450,000	\$ 1,088,783	\$ 968,925
8900 Other Financing Sources, Miscellaneous	-	378,063	-	-	-	-
8940 Proceeds of General Long-Term Debt	120,000,000	-	-	-	-	-
Total Other Financing Sources	\$ 120,000,000	\$ 378,063	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 120,395,695	\$ 1,206,365	\$ 450,000	\$ 450,000	\$ 1,088,783	\$ 968,925
Uses:						
2100 Noninstructional Salaries Full Time	91,338	138,421	158,908	158,908	144,087	161,261
2300 Variable Non-Instructional	-	688	-	-	109	-
Total Classified Salaries	\$ 91,338	\$ 139,109	\$ 158,908	\$ 158,908	\$ 144,196	\$ 161,261
3000 Benefits	38,060	56,946	70,844	70,844	59,547	72,679
Total Salaries and Benefits	\$ 129,398	\$ 196,055	\$ 229,752	\$ 229,752	\$ 203,743	\$ 233,940
5100 Consultants	31,217	147,740	500,000	500,000	60,806	2,180,000
5600 Contract Services	-	-	-	-	3,091	-
5700 Legal/Elections/Audit Expenses	550,659	-	-	-	-	-
5800 Other Services and Expenses	913	2,846	-	-	3,961	-
Total Other Operating Expenses	\$ 582,789	\$ 150,586	\$ 500,000	\$ 500,000	\$ 67,858	\$ 2,180,000

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
6100 Sites and Site Improvements	447,063	22,000	-	-	-	-
6200 Buildings	158,274	1,113,945	27,675,721	29,103,981	5,488,041	30,301,650
6400 Equipment	-	63,862	983,500	1,058,800	21,046	738,830
Total Capital Outlay	\$ 605,337	\$ 1,199,807	\$ 28,659,221	\$ 30,162,781	\$ 5,509,087	\$ 31,040,480
7400 Other Transfers/Uses	2,738	-	-	-	548,504	-
Total Transfers and Other Outgo	\$ 2,738	\$ -	\$ -	\$ -	\$ 548,504	\$ -
Total Expenses	\$ 1,320,262	\$ 1,546,448	\$ 29,388,973	\$ 30,892,533	\$ 6,329,192	\$ 33,454,420
Net Revenues Over (Under) Expenses	\$ 119,075,433	\$ (340,083)	\$ (28,938,973)	\$ (30,442,533)	\$ (5,240,409)	\$ (32,485,495)
Beginning Fund Balance	-	119,075,434	118,735,486	118,735,351	118,735,351	112,740,181
Ending Fund Balance	\$ 119,075,433	\$ 118,735,351	\$ 89,796,513	\$ 88,292,818	\$ 113,494,942	\$ 80,254,686
7900 Designated Reserves	-	-	504,330	507,585	-	200,000
7913 Restricted Capital Reserve	-	-	89,292,183	87,785,233	-	80,054,686
Total Budgeted Reserves	\$ -	\$ -	\$ 89,796,513	\$ 88,292,818	\$ -	\$ 80,254,686

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8840 Sales and Commissions	6,747,716	6,753,149	6,879,260	6,879,260	5,897,690	6,702,943
8850 Other Sales Revenue	3,229,937	3,214,447	3,252,945	3,252,945	2,707,697	3,042,569
Total Local Revenues	\$ 9,977,653	\$ 9,967,596	\$ 10,132,205	\$ 10,132,205	\$ 8,605,387	\$ 9,745,512
Total Revenues	\$ 9,977,653	\$ 9,967,596	\$ 10,132,205	\$ 10,132,205	\$ 8,605,387	\$ 9,745,512
8910 Resale Rebates	314,698	344,558	335,197	335,197	167,801	298,311
Total Other Financing Sources	\$ 314,698	\$ 344,558	\$ 335,197	\$ 335,197	\$ 167,801	\$ 298,311
Total Revenues and Other Financing Sources	\$ 10,292,351	\$ 10,312,154	\$ 10,467,402	\$ 10,467,402	\$ 8,773,188	\$ 10,043,823
Uses:						
2100 Noninstructional Salaries Full Time	1,128,282	1,228,040	1,301,306	1,301,306	1,137,291	1,283,474
2300 Variable Non-Instructional	401,328	418,974	403,000	403,000	357,110	404,000
Total Classified Salaries	\$ 1,529,610	\$ 1,647,014	\$ 1,704,306	\$ 1,704,306	\$ 1,494,401	\$ 1,687,474
3000 Benefits	590,701	641,937	709,361	709,361	603,373	711,538
Total Salaries and Benefits	\$ 2,120,311	\$ 2,288,951	\$ 2,413,667	\$ 2,413,667	\$ 2,097,774	\$ 2,399,012
4000 Supplies and Materials	\$ 21,447	\$ 21,500	\$ 25,000	\$ 25,000	\$ 15,513	\$ 21,047

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5200 Travel	2,341	637	3,200	3,200	1,674	1,434
5500 Utilities and Housekeeping	71,839	56,207	56,000	56,000	47,889	57,750
5600 Contract Services	51,211	91,801	-	-	51,218	65,000
5690 Other Operating Expenses	64,400	76,180	50,000	50,000	43,803	76,682
5800 Other Services and Expenses	200,955	218,119	196,500	196,500	143,795	220,192
5930 Depreciation	3,656	6,036	8,000	8,000	-	8,000
Total Other Operating Expenses	\$ 394,402	\$ 448,980	\$ 313,700	\$ 313,700	\$ 288,379	\$ 429,058
6400 Equipment	8,841	36,323	9,000	9,000	6,112	15,000
Total Capital Outlay	\$ 8,841	\$ 36,323	\$ 9,000	\$ 9,000	\$ 6,112	\$ 15,000
7700 Cost of Goods Sold	7,670,006	7,559,362	7,768,300	7,768,300	6,347,669	7,307,267
Total Transfers and Other Outgo	\$ 7,670,006	\$ 7,559,362	\$ 7,768,300	\$ 7,768,300	\$ 6,347,669	\$ 7,307,267
Total Expenses	\$ 10,215,007	\$ 10,355,116	\$ 10,529,667	\$ 10,529,667	\$ 8,755,447	\$ 10,171,384
Net Revenues Over (Under) Expenses	\$ 77,344	\$ (42,962)	\$ (62,265)	\$ (62,265)	\$ 17,741	\$ (127,561)
Beginning Fund Balance	1,623,163	1,700,506	1,657,545	1,657,545	1,657,545	1,699,340
Ending Fund Balance	\$ 1,700,507	\$ 1,657,544	\$ 1,595,280	\$ 1,595,280	\$ 1,675,286	\$ 1,571,779
7999 Undesignated Reserve	-	-	1,595,280	1,595,280	-	1,571,779
Total Budgeted Reserves	\$ -	\$ -	\$ 1,595,280	\$ 1,595,280	\$ -	\$ 1,571,779

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

<u>Description</u>	<u>Final Actuals 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
<u>Sources:</u>						
8840 Sales and Commissions	1,437,022	1,694,525	1,527,000	1,527,000	1,603,092	1,414,798
8850 Other Sales Revenue	7,555	10,859	10,000	10,000	43	-
8890 Other Local Revenues	42,494	44,355	43,710	43,710	30,928	12,000
Total Local Revenues	\$ 1,487,071	\$ 1,749,739	\$ 1,580,710	\$ 1,580,710	\$ 1,634,063	\$ 1,426,798
Total Revenues	\$ 1,487,071	\$ 1,749,739	\$ 1,580,710	\$ 1,580,710	\$ 1,634,063	\$ 1,426,798
Total Revenues and Other Financing Sources	\$ 1,487,071	\$ 1,749,739	\$ 1,580,710	\$ 1,580,710	\$ 1,634,063	\$ 1,426,798
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	199,692	182,914	202,320	202,320	165,329	170,796
2300 Variable Non-Instructional	168,031	203,386	195,500	195,500	188,841	203,500
Total Classified Salaries	\$ 367,723	\$ 386,300	\$ 397,820	\$ 397,820	\$ 354,170	\$ 374,296
3000 Benefits	143,451	130,896	146,151	146,151	126,815	111,246
Total Salaries and Benefits	\$ 511,174	\$ 517,196	\$ 543,971	\$ 543,971	\$ 480,985	\$ 485,542
4000 Supplies and Materials	\$ 25,150	\$ 27,607	\$ 10,500	\$ 10,500	\$ 29,353	\$ 17,500

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5200 Travel	182	-	7,500	7,500	-	-
5500 Utilities and Housekeeping	12,449	12,475	8,800	8,800	10,335	11,700
5600 Contract Services	52,203	20,915	23,500	23,500	26,106	25,000
5690 Other Operating Expenses	8,536	6,921	5,108	5,108	6,157	5,008
5800 Other Services and Expenses	25,102	53,092	69,373	69,373	43,108	53,000
5930 Depreciation	4,100	9,988	2,102	2,102	-	2,102
Total Other Operating Expenses	\$ 102,572	\$ 103,391	\$ 116,383	\$ 116,383	\$ 85,706	\$ 96,810
6400 Equipment	14,104	4,888	16,000	16,000	18,214	16,000
Total Capital Outlay	\$ 14,104	\$ 4,888	\$ 16,000	\$ 16,000	\$ 18,214	\$ 16,000
7700 Cost of Goods Sold	772,427	845,832	892,200	892,200	776,728	841,000
Total Transfers and Other Outgo	\$ 772,427	\$ 845,832	\$ 892,200	\$ 892,200	\$ 776,728	\$ 841,000
Total Expenses	\$ 1,425,427	\$ 1,498,914	\$ 1,579,054	\$ 1,579,054	\$ 1,390,986	\$ 1,456,852
Net Revenues Over (Under) Expenses	\$ 61,644	\$ 250,825	\$ 1,656	\$ 1,656	\$ 243,077	\$ (30,054)
Beginning Fund Balance	456,813	518,458	769,283	769,283	769,283	889,530
Ending Fund Balance	\$ 518,457	\$ 769,283	\$ 770,939	\$ 770,939	\$ 1,012,360	\$ 859,476
7999 Undesignated Reserve	-	-	770,939	770,939	-	859,476
Total Budgeted Reserves	\$ -	\$ -	\$ 770,939	\$ 770,939	\$ -	\$ 859,476

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

<u>Description</u>	<u>Final Actuals 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
<u>Sources:</u>						
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Uses:</u>						
5200 Travel	2,914	2,357	10,000	10,000	-	-
5930 Depreciation	8,168	40,838	-	-	-	-
Total Other Operating Expenses	\$ 11,082	\$ 43,195	\$ 10,000	\$ 10,000	\$ -	\$ -

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

<u>Description</u>	<u>Final Actuals 2014-2015</u>	<u>Final Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>	<u>Adjusted Budget 2016-2017</u>	<u>YTD Actuals 2016-2017</u>	<u>Tentative Budget 2017-2018</u>
7300 Interfund Transfers Out	200,000	69,500	50,000	50,000	50,000	-
Total Transfers and Other Outgo	\$ 200,000	\$ 69,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Total Expenses	\$ 211,082	\$ 112,695	\$ 60,000	\$ 60,000	\$ 50,000	\$ -
Net Revenues Over (Under) Expenses	\$ (211,082)	\$ (112,695)	\$ (60,000)	\$ (60,000)	\$ (50,000)	\$ -
Beginning Fund Balance	1,373,562	1,162,480	1,049,786	1,049,786	1,049,786	989,786
Ending Fund Balance	\$ 1,162,480	\$ 1,049,785	\$ 989,786	\$ 989,786	\$ 999,786	\$ 989,786
7999 Undesignated Reserve	-	-	989,786	989,786	-	989,786
Total Budgeted Reserves	\$ -	\$ -	\$ 989,786	\$ 989,786	\$ -	\$ 989,786

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	2,238	4,295	1,750	1,750	5,818	7,090
Total Local Revenues	\$ 2,238	\$ 4,295	\$ 1,750	\$ 1,750	\$ 5,818	\$ 7,090
Total Revenues	\$ 2,238	\$ 4,295	\$ 1,750	\$ 1,750	\$ 5,818	\$ 7,090
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues and Other Financing Sources	\$ 102,238	\$ 104,295	\$ 101,750	\$ 101,750	\$ 105,818	\$ 107,090
Uses:						
5400 Insurance	40,223	51,321	40,000	40,000	24,936	40,000
Total Other Operating Expenses	\$ 40,223	\$ 51,321	\$ 40,000	\$ 40,000	\$ 24,936	\$ 40,000
Total Expenses	\$ 40,223	\$ 51,321	\$ 40,000	\$ 40,000	\$ 24,936	\$ 40,000
Net Revenues Over (Under) Expenses	\$ 62,015	\$ 52,974	\$ 61,750	\$ 61,750	\$ 80,882	\$ 67,090
Beginning Fund Balance	580,366	642,381	695,356	695,356	695,356	748,110
Ending Fund Balance	\$ 642,381	\$ 695,355	\$ 757,106	\$ 757,106	\$ 776,238	\$ 815,200
7911 Self-Insurance Claims Reserve	-	-	757,106	757,106	-	815,200
Total Budgeted Reserves	\$ -	\$ -	\$ 757,106	\$ 757,106	\$ -	\$ 815,200

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	117,548	123,898	109,683	109,683	146,892	104,914
8890 Other Local Revenues	125,521	-	-	-	-	-
Total Local Revenues	\$ 243,069	\$ 123,898	\$ 109,683	\$ 109,683	\$ 146,892	\$ 104,914
Total Revenues	\$ 243,069	\$ 123,898	\$ 109,683	\$ 109,683	\$ 146,892	\$ 104,914
8900 Other Financing Sources, Miscellaneous	-	63,458	-	-	-	-
8980 Interfund Transfers In	7,217,628	12,832,456	1,000,000	6,185,464	6,185,464	1,000,000
Total Other Financing Sources	\$ 7,217,628	\$ 12,895,914	\$ 1,000,000	\$ 6,185,464	\$ 6,185,464	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 7,460,697	\$ 13,019,812	\$ 1,109,683	\$ 6,295,147	\$ 6,332,356	\$ 1,104,914
Uses:						
5100 Consultants	48,636	47,871	48,650	48,650	41,792	48,650
5400 Insurance	49,850	49,850	51,000	51,000	47,322	47,322
5800 Other Services and Expenses	1,003	824	800	800	1,363	800
Total Other Operating Expenses	\$ 99,489	\$ 98,545	\$ 100,450	\$ 100,450	\$ 90,477	\$ 96,772
7300 Interfund Transfers Out	6,860,000	5,700,200	5,700,200	5,700,200	4,275,200	5,700,200
7400 Other Transfers/Uses	22,006	-	-	-	159,003	-
Total Transfers and Other Outgo	\$ 6,882,006	\$ 5,700,200	\$ 5,700,200	\$ 5,700,200	\$ 4,434,203	\$ 5,700,200
Total Expenses	\$ 6,981,495	\$ 5,798,745	\$ 5,800,650	\$ 5,800,650	\$ 4,524,680	\$ 5,796,972
Net Revenues Over (Under) Expenses	\$ 479,202	\$ 7,221,067	\$ (4,690,967)	\$ 494,497	\$ 1,807,676	\$ (4,692,058)
Beginning Fund Balance	8,596,537	9,075,739	16,296,805	16,296,805	16,296,805	16,618,388
Ending Fund Balance	\$ 9,075,739	\$ 16,296,806	\$ 11,605,838	\$ 16,791,302	\$ 18,104,481	\$ 11,926,330
7998 Restricted Reserve	-	-	11,605,838	16,791,302	-	11,926,330
Total Budgeted Reserves	\$ -	\$ -	\$ 11,605,838	\$ 16,791,302	\$ -	\$ 11,926,330

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	840	988	800	800	1,487	1,800
8890 Other Local Revenues	500,268	486,487	403,355	403,355	462,792	384,538
Total Local Revenues	\$ 501,108	\$ 487,475	\$ 404,155	\$ 404,155	\$ 464,279	\$ 386,338
Total Revenues	\$ 501,108	\$ 487,475	\$ 404,155	\$ 404,155	\$ 464,279	\$ 386,338
Total Revenues and Other Financing Sources	\$ 501,108	\$ 487,475	\$ 404,155	\$ 404,155	\$ 464,279	\$ 386,338
Uses:						
2300 Variable Non-Instructional	-	-	-	-	21,084	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 21,084	\$ -
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 21,084	\$ -
4000 Supplies and Materials	\$ 382,642	\$ 286,840	\$ 277,433	\$ 277,433	\$ 169,204	\$ 190,152
5200 Travel	41,572	14,039	22,878	22,878	8,324	11,357
5800 Other Services and Expenses	209	124	-	-	1	1
Total Other Operating Expenses	\$ 41,781	\$ 14,163	\$ 22,878	\$ 22,878	\$ 8,325	\$ 11,358
7300 Interfund Transfers Out	40,000	83,688	135,477	135,477	-	-
7400 Other Transfers/Uses	-	-	5,000	5,000	-	5,000
Total Transfers and Other Outgo	\$ 40,000	\$ 83,688	\$ 140,477	\$ 140,477	\$ -	\$ 5,000
Total Expenses	\$ 464,423	\$ 384,691	\$ 440,788	\$ 440,788	\$ 198,613	\$ 206,510
Net Revenues Over (Under) Expenses	\$ 36,685	\$ 102,784	\$ (36,633)	\$ (36,633)	\$ 265,666	\$ 179,828
Beginning Fund Balance	1,008,451	1,045,135	1,097,942	1,097,942	1,140,370	1,211,349
Ending Fund Balance	\$ 1,045,136	\$ 1,147,919	\$ 1,061,309	\$ 1,061,309	\$ 1,406,036	\$ 1,391,177
7900 Designated Reserves	-	-	59,031	59,031	-	59,031
7999 Undesignated Reserve	-	-	1,002,278	1,002,278	-	1,332,146
Total Budgeted Reserves	\$ -	\$ -	\$ 1,061,309	\$ 1,061,309	\$ -	\$ 1,391,177

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	5,280	9,080	7,082	7,082	11,892	9,082
8880 Nonresident Tuition and Other Student Fees	285,474	282,248	279,173	279,173	260,483	279,173
8890 Other Local Revenues	-	-	-	-	21,084	21,000
Total Local Revenues	\$ 290,754	\$ 291,328	\$ 286,255	\$ 286,255	\$ 293,459	\$ 309,255
Total Revenues	\$ 290,754	\$ 291,328	\$ 286,255	\$ 286,255	\$ 293,459	\$ 309,255
8980 Interfund Transfers In	-	159	-	370	370	-
Total Other Financing Sources	\$ -	\$ 159	\$ -	\$ 370	\$ 370	\$ -
Total Revenues and Other Financing Sources	\$ 290,754	\$ 291,487	\$ 286,255	\$ 286,625	\$ 293,829	\$ 309,255
Uses:						
1400 Noninstructional Salaries Part Time	23	-	-	-	-	-
Total Academic Salaries	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -
2300 Variable Non-Instructional	34,947	50,016	20,000	20,000	15,621	20,000
Total Classified Salaries	\$ 34,947	\$ 50,016	\$ 20,000	\$ 20,000	\$ 15,621	\$ 20,000
3000 Benefits	1,405	2,474	257	257	271	-
Total Salaries and Benefits	\$ 36,375	\$ 52,490	\$ 20,257	\$ 20,257	\$ 15,892	\$ 20,000
4000 Supplies and Materials	8,431	2,952	11,000	11,370	11,230	13,500

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
5200 Travel	(274)	2,972	-	-	1,024	500
5500 Utilities and Housekeeping	243	274	300	300	236	500
5600 Contract Services	-	526	600	600	399	600
5690 Other Operating Expenses	5,581	10,741	8,850	8,850	14,197	15,000
5800 Other Services and Expenses	-	-	-	-	3,594	-
Total Other Operating Expenses	\$ 5,550	\$ 14,513	\$ 9,750	\$ 9,750	\$ 19,450	\$ 16,600
6400 Equipment	3,245	8,831	-	-	40,897	52,000
Total Capital Outlay	\$ 3,245	\$ 8,831	\$ -	\$ -	\$ 40,897	\$ 52,000
7300 Interfund Transfers Out	255,310	108,450	108,450	108,450	110,750	112,900
Total Transfers and Other Outgo	\$ 255,310	\$ 108,450	\$ 108,450	\$ 108,450	\$ 110,750	\$ 112,900
Total Expenses	\$ 308,911	\$ 187,236	\$ 149,457	\$ 149,827	\$ 198,219	\$ 215,000
Net Revenues Over (Under) Expenses	\$ (18,157)	\$ 104,251	\$ 136,798	\$ 136,798	\$ 95,610	\$ 94,255
Beginning Fund Balance	1,417,756	1,399,599	1,503,852	1,503,850	1,503,850	1,553,936
Ending Fund Balance	\$ 1,399,599	\$ 1,503,850	\$ 1,640,650	\$ 1,640,648	\$ 1,599,460	\$ 1,648,191
7998 Restricted Reserve	-	-	170,109	170,109	-	127,566
7999 Undesignated Reserve	-	-	1,470,541	1,470,539	-	1,520,625
Total Budgeted Reserves	\$ -	\$ -	\$ 1,640,650	\$ 1,640,648	\$ -	\$ 1,648,191

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8150 Student Financial Aid Revenue	34,245,518	34,673,258	35,699,316	35,699,316	32,350,956	35,818,410
Total Federal Revenues	\$ 34,245,518	\$ 34,673,258	\$ 35,699,316	\$ 35,699,316	\$ 32,350,956	\$ 35,818,410
8620 General Categorical Programs	-	590,075	629,700	629,700	759,833	680,000
8680 Other State Non-Tax Revenues	1,986,922	2,227,452	2,125,000	2,125,000	2,214,393	2,360,000
Total State Revenues	\$ 1,986,922	\$ 2,817,527	\$ 2,754,700	\$ 2,754,700	\$ 2,974,226	\$ 3,040,000
8860 Interest and Investment Income	-	-	-	-	1	-
8890 Other Local Revenues	-	14	-	-	23	-
Total Local Revenues	\$ -	\$ 14	\$ -	\$ -	\$ 24	\$ -
Total Revenues	\$ 36,232,440	\$ 37,490,799	\$ 38,454,016	\$ 38,454,016	\$ 35,325,206	\$ 38,858,410
8980 Interfund Transfers In	317,345	262,994	239,371	239,371	247,100	239,371
Total Other Financing Sources	\$ 317,345	\$ 262,994	\$ 239,371	\$ 239,371	\$ 247,100	\$ 239,371
Total Revenues and Other Financing Sources	\$ 36,549,785	\$ 37,753,793	\$ 38,693,387	\$ 38,693,387	\$ 35,572,306	\$ 39,097,781
Uses:						
5800 Other Services and Expenses	-	14	-	-	24	-
Total Other Operating Expenses	\$ -	\$ 14	\$ -	\$ -	\$ 24	\$ -
7300 Interfund Transfers Out	16,754	31,145	-	30,906	25,240	-
7500 Student Financial Aid	36,533,031	37,722,633	38,693,387	38,662,481	35,547,042	39,097,781
Total Transfers and Other Outgo	\$ 36,549,785	\$ 37,753,778	\$ 38,693,387	\$ 38,693,387	\$ 35,572,282	\$ 39,097,781
Total Expenses	\$ 36,549,785	\$ 37,753,792	\$ 38,693,387	\$ 38,693,387	\$ 35,572,306	\$ 39,097,781
Net Revenues Over (Under) Expenses	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	1,542	2,655	2,300	2,300	3,306	2,550
Total Local Revenues	\$ 1,542	\$ 2,655	\$ 2,300	\$ 2,300	\$ 3,306	\$ 2,550
Total Revenues	\$ 1,542	\$ 2,655	\$ 2,300	\$ 2,300	\$ 3,306	\$ 2,550
Total Revenues and Other Financing Sources	\$ 1,542	\$ 2,655	\$ 2,300	\$ 2,300	\$ 3,306	\$ 2,550
Uses:						
5800 Other Services and Expenses	4	4	4	4	5	4
Total Other Operating Expenses	\$ 4	\$ 4	\$ 4	\$ 4	\$ 5	\$ 4
7400 Other Transfers/Uses	-	4,000	4,000	4,000	-	4,000
Total Transfers and Other Outgo	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Total Expenses	\$ 4	\$ 4,004	\$ 4,004	\$ 4,004	\$ 5	\$ 4,004
Net Revenues Over (Under) Expenses	\$ 1,538	\$ (1,349)	\$ (1,704)	\$ (1,704)	\$ 3,301	\$ (1,454)
Beginning Fund Balance	491,330	492,868	491,519	491,519	491,519	494,820
Ending Fund Balance	\$ 492,868	\$ 491,519	\$ 489,815	\$ 489,815	\$ 494,820	\$ 493,366
7998 Restricted Reserve	-	-	489,815	489,815	-	493,366
Total Budgeted Reserves	\$ -	\$ -	\$ 489,815	\$ 489,815	\$ -	\$ 493,366

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

Description	Final Actuals 2014-2015	Final Actuals 2015-2016	Adoption Budget 2016-2017	Adjusted Budget 2016-2017	YTD Actuals 2016-2017	Tentative Budget 2017-2018
Sources:						
8860 Interest and Investment Income	637,222	447,580	1,260,917	6,483,652	7,423,555	3,215,616
Total Local Revenues	\$ 637,222	\$ 447,580	\$ 1,260,917	\$ 6,483,652	\$ 7,423,555	\$ 3,215,616
Total Revenues	\$ 637,222	\$ 447,580	\$ 1,260,917	\$ 6,483,652	\$ 7,423,555	\$ 3,215,616
8980 Interfund Transfers In	6,860,000	5,700,200	5,700,200	5,700,200	4,275,200	5,700,200
Total Other Financing Sources	\$ 6,860,000	\$ 5,700,200	\$ 5,700,200	\$ 5,700,200	\$ 4,275,200	\$ 5,700,200
Total Revenues and Other Financing Sources	\$ 7,497,222	\$ 6,147,780	\$ 6,961,117	\$ 12,183,852	\$ 11,698,755	\$ 8,915,816
Uses:						
5800 Other Services and Expenses	243,147	261,268	265,489	265,489	221,574	270,798
Total Other Operating Expenses	\$ 243,147	\$ 261,268	\$ 265,489	\$ 265,489	\$ 221,574	\$ 270,798
Total Expenses	\$ 243,147	\$ 261,268	\$ 265,489	\$ 265,489	\$ 221,574	\$ 270,798
Net Revenues Over (Under) Expenses	\$ 7,254,075	\$ 5,886,512	\$ 6,695,628	\$ 11,918,363	\$ 11,477,181	\$ 8,645,018
Beginning Fund Balance	66,858,559	74,112,634	79,999,147	79,999,147	79,999,147	93,649,138
Ending Fund Balance	\$ 74,112,634	\$ 79,999,146	\$ 86,694,775	\$ 91,917,510	\$ 91,476,328	\$ 102,294,156
7998 Restricted Reserve	-	-	86,694,775	91,917,510	-	102,294,156
Total Budgeted Reserves	\$ -	\$ -	\$ 86,694,775	\$ 91,917,510	\$ -	\$ 102,294,156



APPENDICES

- A. 2017-18 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2017-18**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

**2017-18 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: 2017-18, for the period ended June 30, 2018

TB 2018 data as of 06/11/17

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	66,805,109	66,805,109	0	0	66,805,109	66,805,109
Noninstructional Salaries (CA 1200 and 1400)	408		15,337,269		0		15,337,269
Subtotal Academic Salaires	409	66,805,109	82,142,378	0	0	66,805,109	82,142,378
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		27,608,229		0		27,608,229
Noninstructional Aides (CA 2200 and 2400)	416	3,772,949	3,772,949	0	0	3,772,949	3,772,949
Subtotal Classified Salaries	419	3,772,949	31,381,178	0	0	3,772,949	31,381,178
Employee Benefits (CA 3000)	429	30,312,912	57,403,320	0	0	30,312,912	57,403,320
Supplies and Materials (CA 4000)	435		3,056,923		0		3,056,923
Other Operating Expenses and Services (CA 5000)	449	315,563	16,237,495	0	0	315,563	16,237,495
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		868,253		0		868,253
Total (409 + 419 + 429) and (435 + 449 + 451)	459	101,206,533	191,089,547	0	0	101,206,533	191,089,547
Less Exclusions for Current Expenses of Education	469	6,737,818	18,677,134	0	0	6,737,818	18,677,134
Totals for ESC 84362, 50 percent law (459 - 469)	470	94,468,715	172,412,413	0	0	94,468,715	172,412,413
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.79%	100.00%			54.79%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		86,206,206				86,206,206
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		86,206,206				86,206,206

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: 2017-18, for the period ended June 30, 2018

TB 2018 data as of 06/11/17

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 17.9228%		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	11,134,436	11,134,436	0	0	11,134,436	11,134,436
Noninstructional Salaries (CA 1200 and 1400)	408		3,657,212		254,978		3,912,190
Subtotal Academic Salaires	409	11,134,436	14,791,648	0	254,978	11,134,436	15,046,626
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,107,837		1,486,702		5,594,539
Noninstructional Aides (CA 2200 and 2400)	416	620,435	620,435	0	0	620,435	620,435
Subtotal Classified Salaries	419	620,435	4,728,272	0	1,486,702	620,435	6,214,974
Employee Benefits (CA 3000)	429	2,991,014	6,440,962	1,915,868	4,009,043	4,906,882	10,450,005
Supplies and Materials (CA 4000)	435		332,619		65,146		397,765
Other Operating Expenses and Services (CA 5000)	449	0	984,151	0	1,739,423	0	2,723,574
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		199,463		3,764		203,227
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,745,885	27,477,115	1,915,868	7,559,056	16,661,753	35,036,171
Less Exclusions for Current Expenses of Education	469	0	0	1,207,609	2,978,991	1,207,609	2,978,991
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,745,885	27,477,115	708,259	4,580,065	15,454,144	32,057,180
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.67%	100.00%			48.21%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		13,738,557				16,028,590
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,738,557				16,028,590

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: 2017-18, for the period ended June 30, 2018

TB 2018 data as of 06/11/17

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.4517%		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	40,358,958	40,358,958	0	0	40,358,958	40,358,958
Noninstructional Salaries (CA 1200 and 1400)	408		6,161,169		803,106		6,964,275
Subtotal Academic Salaires	409	40,358,958	46,520,127	0	803,106	40,358,958	47,323,233
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,763,500		4,682,674		14,446,174
Noninstructional Aides (CA 2200 and 2400)	416	1,769,301	1,769,301	0	0	1,769,301	1,769,301
Subtotal Classified Salaries	419	1,769,301	11,532,801	0	4,682,674	1,769,301	16,215,475
Employee Benefits (CA 3000)	429	11,413,798	18,977,264	6,034,423	12,627,311	17,448,221	31,604,575
Supplies and Materials (CA 4000)	435		1,198,138		205,191		1,403,329
Other Operating Expenses and Services (CA 5000)	449	0	3,515,073	0	5,478,672	0	8,993,745
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		603,432		11,855		615,287
Total (409 + 419 + 429) and (435 + 449 + 451)	459	53,542,057	82,346,835	6,034,423	23,808,809	59,576,480	106,155,644
Less Exclusions for Current Expenses of Education	469	0	0	3,803,614	9,382,949	3,803,614	9,382,949
Totals for ESC 84362, 50 percent law (459 - 469)	470	53,542,057	82,346,835	2,230,809	14,425,860	55,772,866	96,772,695
Percentage of CEE (470, col. 1 / 470, col.2)	471	65.02%	100.00%			57.63%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		41,173,417				48,386,347
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		41,173,417				48,386,347

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: 2017-18, for the period ended June 30, 2018

TB 2018 data as of 06/11/17

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.6254%		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	15,311,715	15,311,715	0	0	15,311,715	15,311,715
Noninstructional Salaries (CA 1200 and 1400)	408		4,096,245		364,558		4,460,803
Subtotal Academic Salaires	409	15,311,715	19,407,960	0	364,558	15,311,715	19,772,518
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,441,884		2,125,632		7,567,516
Noninstructional Aides (CA 2200 and 2400)	416	1,383,213	1,383,213	0	0	1,383,213	1,383,213
Subtotal Classified Salaries	419	1,383,213	6,825,097	0	2,125,632	1,383,213	8,950,729
Employee Benefits (CA 3000)	429	5,218,571	9,616,756	2,739,239	5,731,985	7,957,810	15,348,741
Supplies and Materials (CA 4000)	435		736,054		93,143		829,197
Other Operating Expenses and Services (CA 5000)	449	315,563	2,033,213	0	2,486,964	315,563	4,520,177
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,381		49,739
Total (409 + 419 + 429) and (435 + 449 + 451)	459	22,229,062	38,663,438	2,739,239	10,807,663	24,968,301	49,471,101
Less Exclusions for Current Expenses of Education	469	0	441,000	1,726,595	4,259,254	1,726,595	4,700,254
Totals for ESC 84362, 50 percent law (459 - 469)	470	22,229,062	38,222,438	1,012,644	6,548,409	23,241,706	44,770,847
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.16%	100.00%			51.91%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		19,111,219				22,385,423
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		19,111,219				22,385,423

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2017-18

APPENDIX B

Step and Longevity Cost Estimates for 2017-18 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$344,000	172	\$130,000	65	\$474,000	237
Manager, Supervisor, Confidential	\$208,000	52	\$45,000	15	\$253,000	67
UF Fulltime ⁽¹⁾	\$373,700	148	\$88,200	12	\$461,900	160
UF Parttime ⁽²⁾	\$150,000	250	\$21,000	40	\$171,000	290
TOTAL	\$1,075,700	622	\$284,200	132	\$1,359,900	754

* 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 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	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.