



**ADOPTION BUDGET**  
**FISCAL YEAR 2017-18**

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**SEPTEMBER 13, 2017**

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**ADOPTION BUDGET  
FISCAL YEAR 2017-18**

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# ADOPTION BUDGET FISCAL YEAR 2017-18

## 1. INTRODUCTION

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

### 1.1 California's FY 2017-18 Enacted Budget

The enacted state budget for FY 2017-18 has general fund spending at \$125 billion, essentially unchanged from the budget presented in the May Revision. Also constant from the May Revision is the Proposition 98 guarantee staying at \$74.5 billion. This has resulted in minimal shifting amongst the community college system funding proposals put forth in the May Revision. Still, at \$74.5 billion, the Proposition 98 guarantee has increased \$3.1 billion from FY 2016-17.

Table 1 illustrates how these additional Proposition 98 revenues affect the community college system, their impact to the District, and the changes within each category since the May Revision.

| Category  | Enacted State Budget   | District Impact   | Change from May Revision |
|---|--|---|--------------------------|
| Apportionment Funding for Access/Growth (Ongoing) | \$57.8 million to fund approximately 1 percent in system-wide growth   | None budgeted, but the potential to earn approximately \$1.5 million in additional apportionment funds were the District to grow its resident FTES by 287 | No change                |
| Cost of Living Adjustment (COLA) (Ongoing)        | \$97.6 million to fund a COLA of 1.56 percent  | With a 1.56 percent COLA, the current \$5,072 per FTES will increase to \$5,151 per FTES. This results in \$2.3 million in additional, ongoing revenue    | No change                |
| 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 | This increase to base allocation provides an additional \$4.2 million in unrestricted funding for the District  | No change                |

|   |  |  |  |
|---|--|--|--|
| Deferred Maintenance and Instructional Equipment (One-Time) | \$76.9 million in deferred maintenance and instructional equipment   | An allocation of \$1.8 million will be provided to the District          | A reduction from \$135.8 million, lowering the District's share by \$1.4 million |
| 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  |

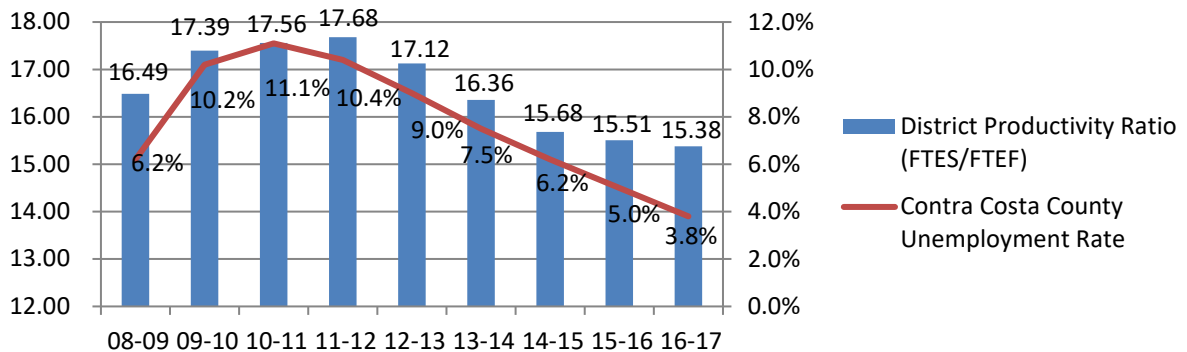
**Table 1**

The ongoing, unrestricted funding increases within the enacted budget, totaling \$6.5 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 premium costs rising greater than \$2.2 million, the additional operating funds are necessary to keep pace with the District's escalating expenditures. These ongoing funds are incorporated into the Adoption Budget and have eliminated the structural deficit the District had within the Tentative Budget approved by the Governing Board in June.

Unfortunately, the District's enrollment remains relatively static year-over-year and is below its budgeted FTES. Although early enrollment indications for fall 2017 are positive, this enrollment shortfall is traceable to the end of the economic recession in FY 2011-12. Not only is overall enrollment down from its recession-peak, but the productivity ratio of FTES divided by Full-Time Equivalent Faculty (FTEF) is also at a low. Essentially, this low productivity ratio of FTES divided by FTEF means classes have fewer students than in previous years, which drives the cost of instruction per FTES higher. A general rule of thumb for the District is that for every 0.5 decrease in the FTES divided by FTEF productivity ratio, an additional \$2 million in wages must be spent to maintain the same FTES.

Graph 1 illustrates the changing FTES divided by FTEF productivity ratios since FY 2008-09 and illustrates the strong correlation between the District's productivity ratio (FTES/FTEF) and the unemployment rate in Contra Costa County.

### District Productivity Ratio (FTES/FTEF) and County Unemployment Rate



**Graph 1**

The colleges and the District Office continually monitor this productivity ratio and are very cognizant of its effect on the District's overall expenditures. Absent changes in the external environment, the District believes that the FTES/FTEF productivity ratio will continue to linger in the mid-15 range in FY 2017-18.

## **1.2 FY 2017-18 Adoption Budget Planning**

Incorporated into the FY 2017-18 Adoption Budget is the approximately \$6.5 million in unrestricted funding from the COLA and base allocation increase. This significant ongoing revenue has allowed the District to fully cover the cost of step-column-longevity increases (approximately \$1.3 million), 94 percent of health benefit plan increases (approximately \$2.2 million), and all pension cost increases (approximately \$2 million) while still experiencing a structural surplus of \$2 million.

It is critical to point out that for the past several years the District has been utilizing a portion of its borrowed FTES in order to finance its ongoing operations. This trend will continue in FY 2017-18. In order to achieve the FY 2017-18 target FTES and receive the funding associated with those budgeted FTES, the District will need to once again borrow from summer 2018. In the past few cycles, this decision point has been brought to the Governing Board about halfway through the fiscal year; District staff feel it is prudent to make the Governing Board aware of this imminent eventuality now in order to be as transparent as possible.

Make no mistake, the District still has ample ability to borrow FTES from its summer session to not only achieve its FTES target but also to generate one-time funds once again. The District anticipates, as it has in the past, recommending the Governing Board authorize additional borrowing to generate one-time funds to further pay down the District's substantial unfunded liabilities. In order to keep the Governing Board up-to-date on this issue, regular enrollment updates to the Governing Board are scheduled throughout the year.

## **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 system-wide, 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.

| <b>Unrestricted General Fund, Operating</b>          |                      |
|--|----------------------|
| Income   | \$ 185,231,992       |
| Expenses   | <u>186,691,342</u>   |
| Net Income over Expenses                             | \$ (1,459,350)       |
| <br>   |                      |
| Beginning Fund Balance<br>at July 1, 2016            | \$ 27,629,222        |
| Operating Deficit                                    | <u>(1,459,350)</u>   |
| <br>   |                      |
| <b>Projected Ending Balance<br/>at June 30, 2017</b> | <b>\$ 26,169,872</b> |

**Table 3**

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

**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 Ending Fund Balance

Table 4 shows the difference between the FY 2016-17 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2016-17 becomes the opening balance in FY 2017-18.

|                            | <b><u>FY 2016-17<br/>Adopted Budget</u></b> | <b><u>FY 2016-17<br/>Actuals</u></b> |
|----------------------------|---|--------------------------------------|
| Revenues                   | \$ 185,231,992                              | \$ 192,984,143                       |
| Expenditures               | 186,691,342                                 | 193,078,791                          |
| Increase/(Decrease)        | (1,459,350)                                 | (94,648)                             |
| Opening Fund Balance       | \$ 27,629,222                               | \$ 27,629,222                        |
| <b>Ending Fund Balance</b> | <b>\$ 26,169,872</b>                        | <b>\$ 27,534,574</b>                 |

Table 4

### 3. FISCAL YEAR 2017-18 ADOPTION BUDGET

The enacted state budget includes \$6.5 million in additional ongoing revenue for the District through the increase in COLA and the base allocation. As mentioned, this additional funding eliminated the structural deficit that was in the Tentative Budget; in fact, the District is now showing a structural surplus slightly greater than \$2 million.

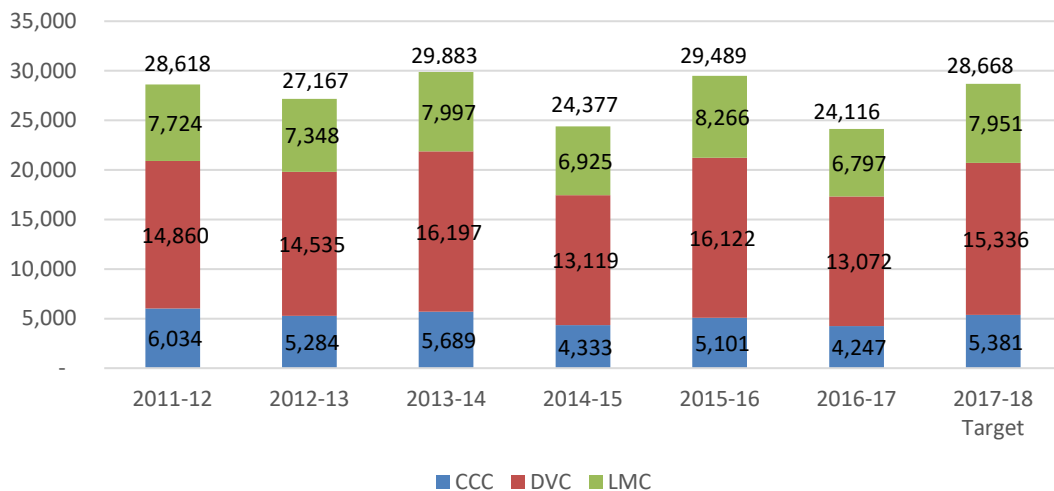
As the enacted state budget was largely unchanged from the May Revision, all of the major assumptions, including FTES targets, remain unmodified since last reported to the Governing Board. Further, it should be noted that the Adoption Budget does not reflect any increases to salary or other forms of compensation.

#### 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 2 reflects a six-year history of actual resident FTES, with the funded target for FY 2017-18. Of note, the borrowing effect is evident with fiscal years 2013-14 and 2015-16 having two summer sessions and, conversely, fiscal years 2014-15 and 2016-17 having no summer sessions.

**Reported Resident FTES History**



Graph 2



Non-resident

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

|                             | <u>CCC</u> | <u>DVC</u> | <u>LMC</u> | <u>Total</u> |
|-----------------------------|------------|------------|------------|--------------|
| <b>FY 2017-18 NR target</b> | 250        | 2,400      | 100        | 2,750        |
| <b>Percentage</b>           | 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.

|              | <b>FY 2017-18 Total FTES Targets</b> |                     |               |                   |
|--------------|--------------------------------------|---------------------|---------------|-------------------|
|              | <u>Resident</u>                      | <u>Non-resident</u> | <u>Total</u>  | <u>% of Total</u> |
| <b>CCC</b>   | 5,381                                | 250                 | 5,631         | 17.92%            |
| <b>DVC</b>   | 15,336                               | 2,400               | 17,736        | 56.45%            |
| <b>LMC</b>   | 7,951                                | 100                 | 8,051         | 25.63%            |
| <b>Total</b> | <b>28,668</b>                        | <b>2,750</b>        | <b>31,418</b> | <b>100.00%</b>    |

**Table 6**

**3.2 Impact on Operating Fund Balance**

The difference between current revenue and current expense is commonly referred to as “operating surplus” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance. Of note in the Adoption Budget is the District’s operating surplus of \$2.1 million, approximately 1.1 percent of the total expenditure budget.

**Unrestricted General Fund, Operating**

|  |                      |
|--|----------------------|
| Income   | \$ 193,065,635       |
| Expenses   | <u>190,967,333</u>   |
| Net Income over Expenses                             | \$ 2,098,302         |
| Beginning Fund Balance<br>at July 1, 2017            | \$ 27,534,574        |
| Operating Surplus                                    | <u>2,098,302</u>     |
| <b>Projected Ending Balance<br/>at June 30, 2018</b> | <b>\$ 29,632,877</b> |

**Table 7**

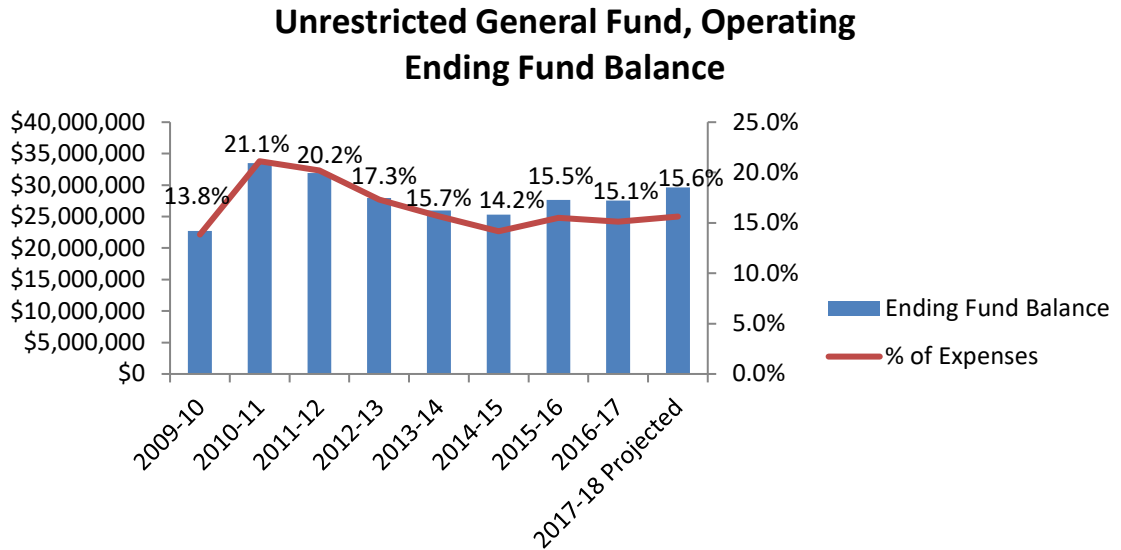
### 3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$29,632,877 at June 30, 2018, has restricted and unrestricted components. Table 8 summarizes those components.

| <b>Projected Ending Fund Balance</b> |                            |
|--------------------------------------|----------------------------|
|                                      | <b><u>Restricted</u></b>   |
| 5% Board Reserve                     | \$ 9,480,777               |
| 5% Board Reserve                     | 9,480,777                  |
| 1% Site Reserves                     | 4,282,818                  |
| Designated Reserve                   | <u>1,926,402</u>           |
| Subtotal Restricted                  | \$ 25,170,774              |
|                                      | <b><u>Unrestricted</u></b> |
| Undesignated Reserves                | \$ <u>4,462,103</u>        |
| Subtotal Unrestricted                | \$ 4,462,103               |
| <b>Total Reserves</b>                | <b>\$ 29,632,877</b>       |

**Table 8**

Graph 3 reflects an eight-year history of actual ending fund balances, including the balance as a percentage of operating expenditures, with a projection for FY 2017-18.



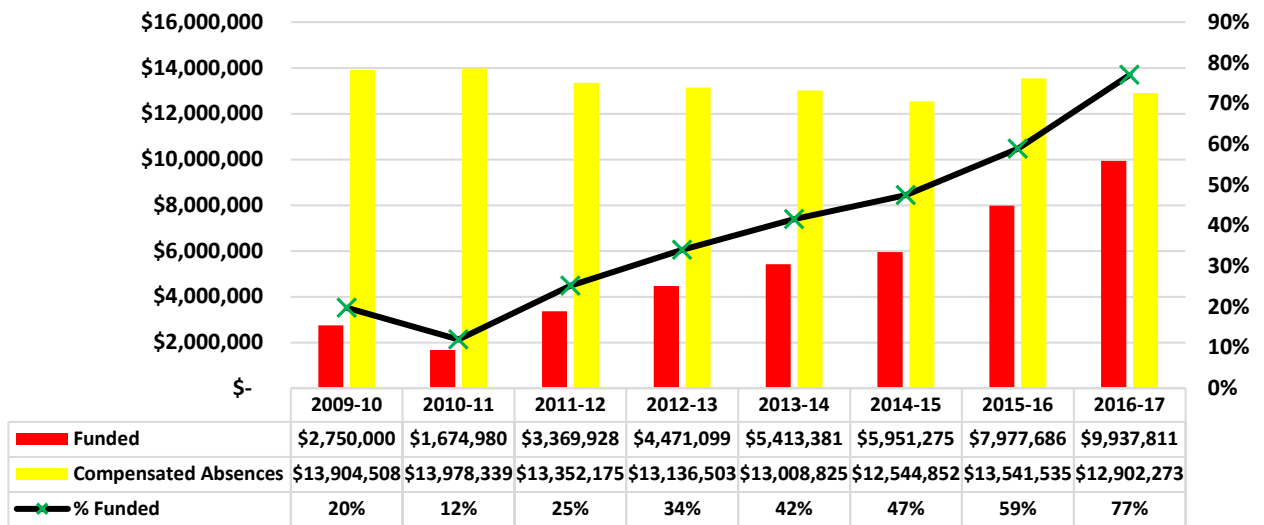
**Graph 3**

### 3.4 Compensated Absences and Retiree Health Benefit Liabilities

Compensated absences within the District are comprised of two separate components: vacation accruals and load banking. Graph 4 shows a history of the District's compensated absences. Encouragingly, the unfunded liability at the end of FY 2016-17 is at a new low.

The District has dedicated substantial financial resources in recent years to buy down this liability. This dedication resulted in an increase in the fund balance from \$1.67 million in FY 2010-11 to \$7.98 million in FY 2015-16. More important is the ratio of funding in comparison to the total liability. In FY 2010-11, the District had \$1.67 million to cover a liability of \$13.98 million, a funding level of 11.7 percent. At the end of FY 2016-17, the District had \$9.93 million to cover a liability of \$12.90 million, a funding level of 77.0 percent. This history is illustrated in Graph 4.

## Compensated Absences History



Graph 4

Further, the irrevocable trust in place for retiree health benefits is also experiencing new heights. With a market value in the trust of \$97.4 million and an additional \$17.7 million earmarked for eventual transfer into the trust, the District is approaching being two-thirds of the way to having sufficient funds to cover its approximately \$180 million liability.

### 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, pensions, 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. District staff are currently exploring options to pre-funding at least a portion of this liability.

#### 4. ALL FUNDS RECAP

Table 9 provides a high-level view of the overall Adoption Budget by fund.

| <u>Fund</u>                | <u>Beginning<br/>Balance<br/>July 1, 2017</u> | <u>Total<br/>Revenues</u> | <u>Total<br/>Expenses</u> | <u>Ending<br/>Balance<br/>June 30, 2018</u> |
|----------------------------|---|---------------------------|---------------------------|---|
| F11 Unrestricted GF        | \$ 36,401,032                                 | \$ 201,300,545            | \$ 205,035,168            | \$ 32,666,409                               |
| F12 Restricted GF          | 606,389                                       | 35,107,747                | 35,235,218                | 478,918                                     |
| F21 2002 Bond Redemption   | 5,459,084                                     | 7,240,952                 | 7,060,750                 | 5,639,286                                   |
| F22 2006 Bond Redemption   | 10,600,013                                    | 14,057,000                | 14,925,729                | 9,731,284                                   |
| F23 2014 Bond Redemption   | 2,336,641                                     | 3,548,756                 | 3,316,700                 | 2,568,697                                   |
| F29 Long-term Debt         | 12,437,810                                    | 84,070                    | 80,000                    | 12,441,880                                  |
| F41 Capital Project        | 29,044,318                                    | 1,216,284                 | 14,594,926                | 15,665,676                                  |
| F43 Bond 2006              | 52,470,861                                    | 472,000                   | 14,538,339                | 38,404,522                                  |
| F44 Bond 2014              | 112,120,991                                   | 968,925                   | 32,606,570                | 80,483,346                                  |
| F51 Bookstore              | 1,639,431                                     | 9,759,240                 | 9,935,809                 | 1,462,862                                   |
| F52 Cafeteria              | 1,011,615                                     | 1,550,000                 | 1,713,344                 | 848,271                                     |
| F59 Data Center            | 999,786                                       | -                         | -                         | 999,786                                     |
| F61 Self Insurance         | 753,855                                       | 107,000                   | 50,000                    | 810,855                                     |
| F69 Retiree Benefits       | 17,745,707                                    | 1,104,914                 | 5,318,300                 | 13,532,321                                  |
| F71 Student Organization   | 1,175,017                                     | 381,038                   | 414,120                   | 1,141,935                                   |
| F72 Student Rep. Fee       | 42,940  | 88,100                    | 88,100                    | 42,940                                      |
| F73 Student Center         | 1,625,020                                     | 305,255                   | 172,095                   | 1,758,180                                   |
| F74 Financial Aid          | -   | 39,493,519                | 39,493,519                | -   |
| F75 Scholarship Trust      | 496,043                                       | 3,000                     | 6,007                     | 493,036                                     |
| F77 OPEB Irrevocable Trust | 95,840,822                                    | 8,431,416                 | 300,000                   | 103,972,238                                 |
| <b>Total</b>               | <b>382,807,375</b>                            | <b>325,219,761</b>        | <b>384,884,694</b>        | <b>323,142,442</b>                          |


  
**\$708 Million**
  
**Table 9**

#### 5. CONCLUSION

The Adoption Budget's surplus is a reflection of additional ongoing revenues from the state, which more than covered the District's increased year-over-year costs. Overall, the District is in a fiscally solid position; it has healthy reserves, with an operating surplus of greater than 1 percent, and a continued positive economic outlook from the state.

The major push for the District in FY 2017-18 is to chart a path towards FTES growth in subsequent years. As mentioned earlier, battling the headwinds of a strong labor market which reduces demand for the District's services presents significant challenges. This budget addresses those challenges with funds allocated for everything from outreach to potential students to services for existing students to achieve better student outcomes. The District accomplishes this while being mindful of long-term liabilities and recommending one-time funds be used to offset future debt.

Like all community colleges, the District 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. Each college has prepared 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. ADOPTION BUDGET – FISCAL YEAR 2017-18**

The Adoption Budget for Fiscal Year 2017-18 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

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

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2017-2018 ADOPTION BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

|  | CCC               | DVC               | LMC               | Subtotal           | DO/DW<br>Services | Districtwide<br>Operations | TOTAL              |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------------|--------------------|
| <b>BUDGET RESOURCES</b>                                      |                   |                   |                   |                    |                   |                            |                    |
| <b>BEGINNING FUND BALANCE, July, 01, 2017</b>                |                   |                   |                   |                    |                   |                            |                    |
| Total Beginning Fund Balance                                 | 1,536,879         | 4,021,107         | 1,984,818         | 7,542,804          | 743,535           | 19,248,235                 | 27,534,574         |
| <b>REVENUES</b>  |                   |                   |                   |                    |                   |                            |                    |
| Apportionment Revenue  |                   |                   |                   |                    |                   |                            |                    |
| State Funding  | -                 | -                 | -                 | -                  | -                 | 47,922,398                 | 47,922,398         |
| Property Taxes   | -                 | -                 | -                 | -                  | -                 | 98,076,760                 | 98,076,760         |
| Local Funding  | -                 | -                 | -                 | -                  | -                 | 2,869,840                  | 2,869,840          |
| Student Enrollment Fees, 98%                                 | -                 | -                 | -                 | -                  | -                 | 16,583,092                 | 16,583,092         |
| Subtotal   | -                 | -                 | -                 | -                  | -                 | 165,452,090                | 165,452,090        |
| State Revenues ( <i>exclusive of Apportionment revenue</i> ) | 77,613            | 626,787           | 92,390            | 796,790            | -                 | 5,473,340                  | 6,270,130          |
| Local Revenues, SB 361 Revenue Allocation                    | 399,818           | 2,841,960         | 456,064           | 3,697,842          | -                 | 14,759,926                 | 18,457,768         |
| Local Revenues beyond SB 361 Revenue Allocation              | 351,445           | 306,616           | 597,211           | 1,255,272          | 606,500           | -                          | 1,861,772          |
| Other Financing Sources                                      | -                 | -                 | -                 | -                  | 2,000             | -                          | 2,000              |
| Interfund Transfers in                                       | -                 | 201,110           | 80,000            | 281,110            | -                 | -                          | 281,110            |
| Intrafund and Subfund Transfers In                           | 343,650           | 814,760           | 680,842           | 1,839,252          | 1,310,522         | 23,983,777                 | 27,133,551         |
| District and Inter-campus Subsidy                            | -                 | -                 | -                 | -                  | -                 | -                          | -                  |
| Total Current Revenue  | 1,172,526         | 4,791,233         | 1,909,502         | 7,873,261          | 1,919,022         | 209,669,133                | 219,461,416        |
| Operating Allocation   | 27,128,179        | 79,330,700        | 38,429,440        | 144,888,319        | 17,264,400        | -                          | 162,152,719        |
| <b>TOTAL RESOURCES</b>                                       | <b>29,837,584</b> | <b>88,143,040</b> | <b>42,323,760</b> | <b>160,304,384</b> | <b>19,926,957</b> | <b>228,917,368</b>         | <b>409,148,709</b> |

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

|  | CCC               | DVC               | LMC               | Subtotal           | DO/DW<br>Services | Districtwide<br>Operations | TOTAL              |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------------|--------------------|
| <b>BUDGET USES</b>                                       |                   |                   |                   |                    |                   |                            |                    |
| Expenditures:  |                   |                   |                   |                    |                   |                            |                    |
| Salaries   |                   |                   |                   |                    |                   |                            |                    |
| Full-time Faculty, Instructional & Non-Instructional     | 7,593,867         | 23,215,706        | 9,931,316         | 40,740,889         | -                 | -                          | 40,740,889         |
| Part-time Faculty, Instructional & Non-Instructional     | 5,770,124         | 19,607,045        | 7,992,895         | 33,370,064         | -                 | 243,849                    | 33,613,913         |
| Academic Managers  | 1,549,211         | 2,676,552         | 1,925,952         | 6,151,715          | 1,091,972         | -                          | 7,243,687          |
| Classified Managers                                      | 842,894           | 1,228,803         | 1,181,595         | 3,253,292          | 3,592,157         | -                          | 6,845,449          |
| Full-time Classified                                     | 3,662,445         | 9,388,036         | 5,600,067         | 18,650,548         | 5,424,767         | 68,052                     | 24,143,367         |
| Hourly classified, students, other                       | 542,356           | 1,213,455         | 550,652           | 2,306,463          | 220,500           | 27,567                     | 2,554,530          |
| <b>Total Salaries</b>                                    | <b>19,960,897</b> | <b>57,329,597</b> | <b>27,182,477</b> | <b>104,472,971</b> | <b>10,329,396</b> | <b>339,468</b>             | <b>115,141,835</b> |
| Employee Benefits  | 6,384,379         | 19,920,861        | 9,871,827         | 36,177,067         | 4,890,056         | 12,613,502                 | 53,680,625         |
| <b>Total Salaries and Benefits</b>                       | <b>26,345,276</b> | <b>77,250,458</b> | <b>37,054,304</b> | <b>140,650,038</b> | <b>15,219,452</b> | <b>12,952,970</b>          | <b>168,822,460</b> |
| Supplies   | 408,815           | 1,371,150         | 708,896           | 2,488,861          | 268,500           | -                          | 2,757,361          |
| Operating expenses                                       | 940,566           | 3,686,894         | 1,906,570         | 6,534,030          | 2,767,909         | 8,208,289                  | 17,510,228         |
| Equipment and Capital Outlay                             | 160,178           | 185,399           | 64,508            | 410,085            | 113,300           | -                          | 523,385            |
| Other Outgo  | 81,152            | 93,142            | 79,605            | 253,899            | -                 | 1,100,000                  | 1,353,899          |
| Intrafund and Subfund Transfers Out                      | 244,793           | 443,351           | 243,742           | 931,886            | 500,000           | 187,116,614                | 188,548,500        |
| <b>TOTAL USES</b>  | <b>28,180,780</b> | <b>83,030,394</b> | <b>40,057,625</b> | <b>151,268,799</b> | <b>18,869,161</b> | <b>209,377,873</b>         | <b>379,515,833</b> |
| Net Revenues over/(under) Expenditures                   | 119,925           | 1,091,539         | 281,317           | 1,492,781          | 314,261           | 291,260                    | 2,098,302          |
| <b>ENDING FUND BALANCE, June, 30, 2018</b>               | <b>1,656,804</b>  | <b>5,112,646</b>  | <b>2,266,135</b>  | <b>9,035,585</b>   | <b>1,057,796</b>  | <b>19,539,495</b>          | <b>29,632,876</b>  |
| <b>Components of Ending Fund Balance (Reserves)</b>      |                   |                   |                   |                    |                   |                            |                    |
| Minimum Reserve - 1% per site, 5% Districtwide           | 282,094           | 3,233,608         | 403,450           | 3,919,152          | 363,666           | 9,480,777                  | 13,763,595         |
| Designated Reserves - Deficit Reserves, 5% Board Reserve | 492,569           | 510,201           | 573,040           | 1,575,810          | 86,132            | 9,745,237                  | 11,407,179         |
| Undesignated Reserves                                    | 882,141           | 1,368,837         | 1,289,645         | 3,540,623          | 607,998           | 313,481                    | 4,462,102          |
|  | <b>1,656,804</b>  | <b>5,112,646</b>  | <b>2,266,135</b>  | <b>9,035,585</b>   | <b>1,057,796</b>  | <b>19,539,495</b>          | <b>29,632,876</b>  |



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2017-2018 ADOPTION BUDGET**  
**SECTION - I**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

| Description                                    | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                |                            |                            |                             |                              |                          |                              |
| 8610 General Apportionment Revenue             | 26,923,176                 | 31,136,278                 | 18,306,215                  | 27,345,099                   | 26,771,398               | 26,553,752                   |
| 8630 Education Protection Account              | 26,449,144                 | 22,869,086                 | 22,129,844                  | 22,875,807                   | 22,884,132               | 21,368,646                   |
| 8671 Homeowners Revenue                        | 670,831                    | 662,014                    | 675,847                     | 652,178                      | 652,178                  | 665,222                      |
| 8672 In Lieu of Taxes (wildlife)               | 7,536                      | 4,408                      | 7,536                       | 3,902                        | 3,902                    | 3,980                        |
| 8811 Tax Allocation, Secured Roll Revenue      | 69,153,043                 | 76,089,418                 | 85,577,345                  | 79,065,018                   | 79,065,018               | 80,646,318                   |
| 8812 Tax Allocation, Supplemental Roll Revenue | 871,342                    | 24,272                     | 930,853                     | 2,081,374                    | 2,081,374                | 2,123,002                    |
| 8813 Tax Allocation, Unsecured Roll Revenue    | 2,676,580                  | 2,543,016                  | 2,841,723                   | 2,523,641                    | 2,523,641                | 2,574,114                    |
| 8817 ERAF                                      | 5,329,334                  | 9,376,736                  | 9,851,657                   | 11,747,124                   | 11,827,572               | 12,064,124                   |
| 8919 Redevelopment Agency Revenue/Residual     | 2,819,009                  | 2,269,538                  | 2,176,908                   | 2,639,633                    | 2,813,569                | 2,869,840                    |
| 8874 98% of Enrollment Fees                    | 15,565,939                 | 16,583,092                 | 16,583,092                  | 16,273,792                   | 16,273,792               | 16,583,092                   |
| <b>Apportionment Revenues</b>                  | <b>\$ 150,465,934</b>      | <b>\$ 161,557,858</b>      | <b>\$ 159,081,020</b>       | <b>\$ 165,207,568</b>        | <b>\$ 164,896,576</b>    | <b>\$ 165,452,090</b>        |
| 8160 Veterans Education                        | 2,995                      | 3,943                      | 2,995                       | 2,995                        | 4,608                    | 2,995                        |
| <b>Total Federal Revenues</b>                  | <b>\$ 2,995</b>            | <b>\$ 3,943</b>            | <b>\$ 2,995</b>             | <b>\$ 2,995</b>              | <b>\$ 4,608</b>          | <b>\$ 2,995</b>              |
| 8613 Apprenticeship Revenue                    | 78,970                     | 366,317                    | 481,518                     | 481,518                      | 439,263                  | 501,500                      |
| 8614 Part Time Instructor Pay Increase         | 649,465                    | 586,892                    | 582,066                     | 526,989                      | 526,989                  | 552,912                      |
| 8617 Part Time Office Hours                    | 151,769                    | 148,970                    | 125,000                     | 261,903                      | 261,903                  | 250,000                      |
| 8618 Part Time Health Revenue                  | 33,015                     | 40,962                     | 40,000                      | 36,190                       | 36,190                   | 40,000                       |
| 8620 General Categorical Programs              | 306,142                    | 308,810                    | 295,290                     | 295,290                      | 317,515                  | 295,290                      |
| 8680 Lottery Revenue                           | 4,149,875                  | 4,379,165                  | 4,663,787                   | 4,075,667                    | 3,924,052                | 3,871,336                    |
| 8690 State Tax Subventions                     | 1,951,598                  | 16,494,124                 | 802,704                     | 3,406,639                    | 3,406,639                | 759,092                      |
| <b>Total Other State Revenues</b>              | <b>\$ 7,320,834</b>        | <b>\$ 22,325,240</b>       | <b>\$ 6,990,365</b>         | <b>\$ 9,084,196</b>          | <b>\$ 8,912,551</b>      | <b>\$ 6,270,130</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 8820 Contributions and Gifts                      | 84,238                     | -                          | -                           | -                            | -                        | -                            |
| 8840 Sales and Commissions                        | 92,121                     | 111,574                    | -                           | 108,954                      | 108,953                  | -                            |
| 8851 Rentals and Leases                           | 337,695                    | 257,880                    | 180,000                     | 277,904                      | 277,904                  | 180,000                      |
| 8860 Interest and Investment Income               | 137,393                    | 304,798                    | 150,000                     | 584,727                      | 638,030                  | 550,000                      |
| 8874 2% of Enrollment Fees                        | 317,672                    | 338,430                    | 331,985                     | 331,985                      | 332,119                  | 338,430                      |
| 8870 Other Student Fees and Charges               | 2,000,340                  | 2,091,374                  | 1,930,398                   | 2,189,331                    | 2,193,294                | 1,984,412                    |
| 8880 Nonresident Tuition                          | 13,280,884                 | 13,270,577                 | 13,659,405                  | 13,258,336                   | 13,258,336               | 14,759,926                   |
| 8880 Other Student Fees                           | 778,680                    | 1,245,186                  | 1,375,000                   | 1,345,156                    | 1,685,595                | 1,375,000                    |
| 8890 Other Local Revenues                         | 1,740,841                  | 1,704,494                  | 1,013,346                   | 1,652,440                    | 1,792,143                | 1,131,772                    |
| <b>Total Other Local Revenues</b>                 | <b>\$ 18,769,864</b>       | <b>\$ 19,324,313</b>       | <b>\$ 18,640,134</b>        | <b>\$ 19,748,833</b>         | <b>\$ 20,286,374</b>     | <b>\$ 20,319,540</b>         |
| <b>Total Revenues</b>                             | <b>\$ 176,559,627</b>      | <b>\$ 203,211,354</b>      | <b>\$ 184,714,514</b>       | <b>\$ 194,043,592</b>        | <b>\$ 194,100,109</b>    | <b>\$ 192,044,755</b>        |
| 8900 Other Financing Sources, Miscellaneous       | 1,456                      | 1,895                      | -                           | 2,000                        | 2,000                    | -                            |
| 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                     | 1,003,022                    | 921,513                  | 281,110                      |
| 8990 Intrafund and Subfund Transfers In           | 31,700,850                 | 38,310,369                 | 25,125,697                  | 26,818,842                   | 27,497,860               | 27,133,551                   |
| 8994 Operating Allocation                         | 142,117,770                | 153,693,621                | 155,860,320                 | 155,471,064                  | 155,471,064              | 162,152,719                  |
| <b>Total Other Financing Sources</b>              | <b>\$ 174,372,529</b>      | <b>\$ 192,373,115</b>      | <b>\$ 181,253,494</b>       | <b>\$ 183,296,928</b>        | <b>\$ 183,912,605</b>    | <b>\$ 189,569,380</b>        |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 350,932,156</b>      | <b>\$ 395,584,469</b>      | <b>\$ 365,968,008</b>       | <b>\$ 377,340,520</b>        | <b>\$ 378,012,714</b>    | <b>\$ 381,614,135</b>        |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                                       |                            |                            |                             |                              |                          |                              |
| 1100 Monthly Instructional Salary                  | 30,821,967                 | 32,542,938                 | 34,614,400                  | 34,614,400                   | 34,609,214               | 33,739,591                   |
| 1200 Noninstructional Salaries Full Time           | 12,666,414                 | 12,742,530                 | 13,660,309                  | 13,574,379                   | 13,363,204               | 14,244,985                   |
| 1300 Instructional Salaries Part Time              | 30,657,527                 | 31,233,304                 | 31,933,907                  | 31,929,281                   | 29,958,920               | 32,322,330                   |
| 1400 Noninstructional Salaries Part Time           | 1,462,137                  | 1,731,227                  | 1,035,043                   | 1,278,034                    | 1,630,971                | 1,291,583                    |
| <b>Total Academic Salaries</b>                     | <b>\$ 75,608,045</b>       | <b>\$ 78,249,999</b>       | <b>\$ 81,243,659</b>        | <b>\$ 81,396,094</b>         | <b>\$ 79,562,309</b>     | <b>\$ 81,598,489</b>         |
| 2100 Noninstructional Salaries Full Time           | 24,169,269                 | 25,264,121                 | 27,965,315                  | 27,981,630                   | 26,303,308               | 27,816,647                   |
| 2200 Instructional Aides Full Time                 | 2,582,894                  | 2,794,646                  | 3,079,861                   | 3,078,389                    | 2,933,798                | 3,172,169                    |
| 2300 Variable Non-Instructional                    | 2,960,244                  | 3,288,599                  | 1,703,174                   | 1,695,304                    | 3,634,726                | 1,933,186                    |
| 2400 Variable Classroom Aide                       | 922,791                    | 1,075,460                  | 511,827                     | 634,988                      | 888,058                  | 506,757                      |
| 2500 Variable Manager/Supervisor Short Term Hourly | 149,187                    | 99,124                     | -                           | -                            | -                        | -                            |
| 2600 Variable Aide Other                           | 223,846                    | 252,802                    | 114,587                     | 207,567                      | 292,997                  | 114,587                      |
| <b>Total Classified Salaries</b>                   | <b>\$ 31,008,231</b>       | <b>\$ 32,774,752</b>       | <b>\$ 33,374,764</b>        | <b>\$ 33,597,878</b>         | <b>\$ 34,052,887</b>     | <b>\$ 33,543,346</b>         |
| 3000 Benefits                                      | 44,414,951                 | 46,595,026                 | 51,035,936                  | 50,833,278                   | 49,347,694               | 53,680,625                   |
| <b>Total Salaries and Benefits</b>                 | <b>\$ 151,031,227</b>      | <b>\$ 157,619,777</b>      | <b>\$ 165,654,359</b>       | <b>\$ 165,827,250</b>        | <b>\$ 162,962,890</b>    | <b>\$ 168,822,460</b>        |
| 4000 Supplies and Materials                        | \$ 1,915,897               | \$ 1,730,353               | \$ 2,909,333                | \$ 2,507,121                 | \$ 1,755,466             | \$ 2,757,361                 |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 5100 Consultants                         | 1,138,864                  | 1,161,353                  | 1,103,086                   | 1,190,844                    | 1,138,594                | 1,140,164                    |
| 5200 Travel                              | 627,033                    | 689,243                    | 762,860                     | 853,227                      | 701,458                  | 959,691                      |
| 5300 Dues and Memberships                | 353,869                    | 385,487                    | 260,983                     | 252,088                      | 378,525                  | 327,248                      |
| 5400 Insurance                           | 3,207,138                  | 3,281,901                  | 3,412,508                   | 3,106,956                    | 3,100,109                | 3,456,522                    |
| 5500 Utilities and Housekeeping          | 4,029,532                  | 3,976,131                  | 4,198,252                   | 4,453,008                    | 4,368,810                | 4,697,762                    |
| 5600 Contract Services                   | 3,554,821                  | 3,632,317                  | 3,498,555                   | 3,795,186                    | 3,715,189                | 3,650,753                    |
| 5690 Other Operating Expenses            | 1,000,278                  | 987,186                    | 996,685                     | 1,102,307                    | 1,262,491                | 1,360,922                    |
| 5700 Legal/Elections/Audit Expenses      | 893,111                    | 561,294                    | 942,000                     | 1,009,257                    | 1,014,965                | 675,000                      |
| 5800 Other Services and Expenses         | 1,076,327                  | 1,316,390                  | 947,903                     | 1,254,797                    | 1,214,597                | 1,187,568                    |
| 5900 Interprogram Charges (credits)      | (36,561)                   | (70,645)                   | 54,598                      | 55,598                       | (9,036)                  | 54,598                       |
| <b>Total Other Operating Expenses</b>    | <b>\$ 15,844,412</b>       | <b>\$ 15,920,657</b>       | <b>\$ 16,177,430</b>        | <b>\$ 17,073,268</b>         | <b>\$ 16,885,702</b>     | <b>\$ 17,510,228</b>         |
| 6100 Sites and Site Improvements         | -                          | -                          | 1,500                       | 1,500                        | -                        | 1,500                        |
| 6200 Buildings                           | 15,610                     | 16,159                     | 7,718                       | 7,718                        | 21,637                   | 7,718                        |
| 6300 Library Books                       | 68,244                     | 77,899                     | 61,750                      | 70,245                       | 81,494                   | 61,750                       |
| 6400 Equipment                           | 746,936                    | 768,481                    | 437,784                     | 426,286                      | 527,228                  | 452,417                      |
| <b>Total Capital Outlay</b>              | <b>\$ 830,790</b>          | <b>\$ 862,539</b>          | <b>\$ 508,752</b>           | <b>\$ 505,749</b>            | <b>\$ 630,359</b>        | <b>\$ 523,385</b>            |
| 7300 Interfund Transfers Out             | 8,827,694                  | 17,922,773                 | 1,439,371                   | 6,351,755                    | 10,841,580               | 1,351,802                    |
| 7600 Other Student Payments              | 326                        | 2,875                      | 2,097                       | 2,097                        | 2,794                    | 2,097                        |
| 7800 Intrafund and Subfund Transfers Out | 31,056,393                 | 45,501,687                 | 24,875,696                  | 28,609,102                   | 29,557,507               | 26,395,781                   |
| 7894 Operating Allocation from           | 142,117,770                | 153,693,621                | 155,860,320                 | 155,471,064                  | 155,471,064              | 162,152,719                  |
| <b>Total Transfers and Other Outgo</b>   | <b>\$ 182,002,183</b>      | <b>\$ 217,120,956</b>      | <b>\$ 182,177,484</b>       | <b>\$ 190,434,018</b>        | <b>\$ 195,872,945</b>    | <b>\$ 189,902,399</b>        |
| <b>Total Expenses</b>                    | <b>\$ 351,624,509</b>      | <b>\$ 393,254,282</b>      | <b>\$ 367,427,358</b>       | <b>\$ 376,347,406</b>        | <b>\$ 378,107,362</b>    | <b>\$ 379,515,833</b>        |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Net Revenues Over (Under) Expenses</b>                | <b>\$ (692,353)</b>        | <b>\$ 2,330,187</b>        | <b>\$ (1,459,350)</b>       | <b>\$ 993,114</b>            | <b>\$ (94,648)</b>       | <b>\$ 2,098,302</b>          |
| <b>Beginning Fund Balance</b>                            | 25,991,379                 | 25,299,026                 | 27,631,352                  | 27,629,213                   | 27,629,222               | 27,534,574                   |
| <b>Ending Fund Balance</b>                               | <b>\$ 25,299,026</b>       | <b>\$ 27,629,213</b>       | <b>\$ 26,172,002</b>        | <b>\$ 28,622,327</b>         | <b>\$ 27,534,574</b>     | <b>\$ 29,632,876</b>         |
| <b><u>Board and College / DO Restricted Reserves</u></b> |                            |                            |                             |                              |                          |                              |
| 7901 5% General Fund Reserve                             | -                          | -                          | 9,262,598                   | 8,805,524                    | -                        | 9,480,777                    |
| 7902 5% Board Contingency Reserve                        | -                          | -                          | 9,262,598                   | 8,805,524                    | -                        | 9,480,777                    |
| 7903 Deficit Funding Reserve                             | -                          | -                          | 811,637                     | 431,637                      | -                        | 838,473                      |
| 7904 College/DO Local Reserves (1% minimum)              | -                          | -                          | 4,293,005                   | 780,242                      | -                        | 4,282,818                    |
| 7907 Load Bank and Vacation Liability Reserve            | -                          | -                          | 88,941                      | 88,941                       | -                        | 88,941                       |
| 7900 Designated Reserves                                 | -                          | -                          | 807,876                     | 1,377,586                    | -                        | 998,988                      |
|  |                            |                            | <u>24,526,655</u>           | <u>20,289,454</u>            |                          | <u>25,170,774</u>            |
| <b><u>Unrestricted Reserves</u></b>                      |                            |                            |                             |                              |                          |                              |
| 7997 Undesignated District Reserves                      | -                          | -                          | 235,755                     | 6,729,518                    | -                        | 313,481                      |
| 7999 Undesignated College and DO Reserves                | -                          | -                          | 1,409,592                   | 1,603,355                    | -                        | 4,148,621                    |
|  |                            |                            | <u>1,645,347</u>            | <u>8,332,873</u>             |                          | <u>4,462,102</u>             |
| <b>Total Budgeted Reserves</b>                           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 26,172,002</b>        | <b>\$ 28,622,327</b>         | <b>\$ -</b>              | <b>\$ 29,632,876</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8613 Apprenticeship Revenue                       | 1,578                      | 7,325                      | 9,630                       | 9,630                        | 8,783                    | 9,500                        |
| 8620 General Categorical Programs                 | 77,572                     | 74,053                     | 68,113                      | 68,113                       | 70,656                   | 68,113                       |
| <b>Total Other State Revenues</b>                 | <b>\$ 79,150</b>           | <b>\$ 81,378</b>           | <b>\$ 77,743</b>            | <b>\$ 77,743</b>             | <b>\$ 79,439</b>         | <b>\$ 77,613</b>             |
| 8820 Contributions and Gifts                      | 1,000                      | -                          | -                           | -                            | -                        | -                            |
| 8840 Sales and Commissions                        | 90                         | 30                         | -                           | 15                           | 15                       | -                            |
| 8851 Rentals and Leases                           | 68,106                     | 82,553                     | 50,000                      | 58,650                       | 58,650                   | 50,000                       |
| 8874 2% of Enrollment Fees                        | 31,548                     | 34,116                     | 34,126                      | 34,126                       | 34,784                   | 34,126                       |
| 8870 Other Student Fees and Charges               | 165,506                    | 169,925                    | 117,568                     | 171,888                      | 170,012                  | 115,692                      |
| 8880 Other Student Fees                           | 125,693                    | 143,161                    | 250,000                     | 11,684                       | 152,128                  | 250,000                      |
| 8890 Other Local Revenues                         | 582,249                    | 522,315                    | 399,372                     | 678,038                      | 689,357                  | 301,445                      |
| <b>Total Other Local Revenues</b>                 | <b>\$ 974,192</b>          | <b>\$ 952,100</b>          | <b>\$ 851,066</b>           | <b>\$ 954,401</b>            | <b>\$ 1,104,946</b>      | <b>\$ 751,263</b>            |
| <b>Total Revenues</b>                             | <b>\$ 1,053,342</b>        | <b>\$ 1,033,478</b>        | <b>\$ 928,809</b>           | <b>\$ 1,032,144</b>          | <b>\$ 1,184,385</b>      | <b>\$ 828,876</b>            |
| 8910 Proceeds of General Fixed Assets             | 3,884                      | -                          | -                           | -                            | 18,558                   | -                            |
| 8980 Interfund Transfers In                       | 63,497                     | 14,900                     | -                           | 737,545                      | 737,545                  | -                            |
| 8990 Intrafund and Subfund Transfers In           | 297,199                    | 579,643                    | 344,708                     | 1,312,813                    | 1,300,577                | 343,650                      |
| 8994 Operating Allocation                         | 24,885,233                 | 26,701,810                 | 26,087,461                  | 26,035,430                   | 26,035,430               | 27,128,179                   |
| <b>Total Other Financing Sources</b>              | <b>\$ 25,249,813</b>       | <b>\$ 27,296,353</b>       | <b>\$ 26,432,169</b>        | <b>\$ 28,085,788</b>         | <b>\$ 28,092,110</b>     | <b>\$ 27,471,829</b>         |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 26,303,155</b>       | <b>\$ 28,329,831</b>       | <b>\$ 27,360,978</b>        | <b>\$ 29,117,932</b>         | <b>\$ 29,276,495</b>     | <b>\$ 28,300,705</b>         |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 1100 Monthly Instructional Salary        | 5,324,995                  | 6,022,447                  | 5,907,062                   | 5,907,062                    | 5,994,185                | 5,630,027                    |
| 1200 Noninstructional Salaries Full Time | 3,061,092                  | 3,175,318                  | 3,378,520                   | 3,378,520                    | 3,442,328                | 3,513,051                    |
| 1300 Instructional Salaries Part Time    | 5,563,131                  | 5,660,815                  | 5,455,782                   | 5,451,156                    | 5,441,892                | 5,340,988                    |
| 1400 Noninstructional Salaries Part Time | 440,379                    | 561,750                    | 235,009                     | 302,809                      | 525,333                  | 429,136                      |
| <b>Total Academic Salaries</b>           | <b>\$ 14,389,597</b>       | <b>\$ 15,420,330</b>       | <b>\$ 14,976,373</b>        | <b>\$ 15,039,547</b>         | <b>\$ 15,403,738</b>     | <b>\$ 14,913,202</b>         |
| 2100 Noninstructional Salaries Full Time | 3,514,763                  | 3,558,839                  | 3,846,045                   | 3,846,045                    | 3,752,325                | 3,935,871                    |
| 2200 Instructional Aides Full Time       | 522,380                    | 606,593                    | 572,729                     | 572,729                      | 554,581                  | 569,468                      |
| 2300 Variable Non-Instructional          | 846,599                    | 887,354                    | 486,337                     | 344,411                      | 991,129                  | 516,542                      |
| 2400 Variable Classroom Aide             | 82,628                     | 85,302                     | 24,312                      | 24,312                       | 39,084                   | 24,312                       |
| 2600 Variable Aide Other                 | 1,801                      | 2,432                      | 1,502                       | 1,502                        | -                        | 1,502                        |
| <b>Total Classified Salaries</b>         | <b>\$ 4,968,171</b>        | <b>\$ 5,140,520</b>        | <b>\$ 4,930,925</b>         | <b>\$ 4,788,999</b>          | <b>\$ 5,337,119</b>      | <b>\$ 5,047,695</b>          |
| 3000 Benefits                            | 5,633,103                  | 6,092,895                  | 6,226,666                   | 6,213,068                    | 6,388,844                | 6,384,379                    |
| <b>Total Salaries and Benefits</b>       | <b>\$ 24,990,871</b>       | <b>\$ 26,653,745</b>       | <b>\$ 26,133,964</b>        | <b>\$ 26,041,614</b>         | <b>\$ 27,129,701</b>     | <b>\$ 26,345,276</b>         |
| 4000 Supplies and Materials              | \$ 419,293                 | \$ 396,373                 | \$ 475,455                  | \$ 709,613                   | \$ 373,649               | \$ 408,815                   |
| 5100 Consultants                         | 22,958                     | 44,865                     | 9,736                       | 44,736                       | 63,826                   | 36,804                       |
| 5200 Travel                              | 109,019                    | 84,551                     | 62,317                      | 61,676                       | 91,202                   | 90,562                       |
| 5300 Dues and Memberships                | 56,867                     | 81,755                     | 20,081                      | 20,081                       | 86,251                   | 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                       | 35,517                   | 47,738                       |
| 5600 Contract Services                   | 550,504                    | 524,571                    | 385,718                     | 385,468                      | 362,063                  | 435,931                      |
| 5690 Other Operating Expenses            | 113,745                    | 130,185                    | 61,133                      | 61,133                       | 159,818                  | 86,034                       |
| 5800 Other Services and Expenses         | 40,694                     | 76,052                     | 47,259                      | 47,259                       | 73,096                   | 46,724                       |
| <b>Total Other Operating Expenses</b>    | <b>\$ 1,022,567</b>        | <b>\$ 1,101,392</b>        | <b>\$ 750,785</b>           | <b>\$ 784,894</b>            | <b>\$ 977,514</b>        | <b>\$ 940,566</b>            |



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

| Description                                 | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 6200 Buildings                              | 15,610                     | 16,159                     | 7,718                       | 7,718                        | 21,637                   | 7,718                        |
| 6300 Library Books                          | 21,701                     | 22,767                     | 10,500                      | 13,861                       | 23,048                   | 10,500                       |
| 6400 Equipment                              | 144,918                    | 121,164                    | 139,838                     | 142,532                      | 131,119                  | 141,960                      |
| <b>Total Capital Outlay</b>                 | <b>\$ 182,229</b>          | <b>\$ 160,090</b>          | <b>\$ 158,056</b>           | <b>\$ 164,111</b>            | <b>\$ 175,804</b>        | <b>\$ 160,178</b>            |
| 7300 Interfund Transfers Out                | 104,306                    | 65,361                     | 81,152                      | 81,152                       | 55,287                   | 81,152                       |
| 7600 Other Student Payments                 | -                          | 2,875                      | -                           | -                            | 2,300                    | -                            |
| 7800 Intrafund and Subfund Transfers Out    | 11,314                     | 66,480                     | 226,201                     | 240,105                      | 339,405                  | 244,793                      |
| <b>Total Transfers and Other Outgo</b>      | <b>\$ 115,620</b>          | <b>\$ 134,716</b>          | <b>\$ 307,353</b>           | <b>\$ 321,257</b>            | <b>\$ 396,992</b>        | <b>\$ 325,945</b>            |
| <b>Total Expenses</b>                       | <b>\$ 26,730,580</b>       | <b>\$ 28,446,316</b>       | <b>\$ 27,825,613</b>        | <b>\$ 28,021,489</b>         | <b>\$ 29,053,660</b>     | <b>\$ 28,180,780</b>         |
| <b>Net Revenues Over (Under) Expenses</b>   | <b>\$ (427,425)</b>        | <b>\$ (116,485)</b>        | <b>\$ (464,635)</b>         | <b>\$ 1,096,443</b>          | <b>\$ 222,835</b>        | <b>\$ 119,925</b>            |
| <b>Beginning Fund Balance</b>               | 1,857,954                  | 1,430,531                  | 1,314,045                   | 1,314,045                    | 1,314,045                | 1,536,879                    |
| <b>Ending Fund Balance</b>                  | <b>\$ 1,430,529</b>        | <b>\$ 1,314,046</b>        | <b>\$ 849,410</b>           | <b>\$ 2,410,488</b>          | <b>\$ 1,536,880</b>      | <b>\$ 1,656,804</b>          |
| <b><u>Restricted Reserves</u></b>           |                            |                            |                             |                              |                          |                              |
| 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                     | 797,315                      | -                        | 346,952                      |
|   |                            |                            | <u>602,714</u>              | <u>1,219,389</u>             |                          | <u>774,663</u>               |
| <b><u>Unrestricted Reserves</u></b>         |                            |                            |                             |                              |                          |                              |
| 7999 Undesignated College and DO Reserves   | -                          | -                          | 246,696                     | 1,191,099                    | -                        | 882,141                      |
|   |                            |                            | <u>246,696</u>              | <u>1,191,099</u>             |                          | <u>882,141</u>               |
| <b>Total Budgeted Reserves</b>              | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 849,410</b>           | <b>\$ 2,410,488</b>          | <b>\$ -</b>              | <b>\$ 1,656,804</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8160 Veterans Education                           | -                          | -                          | -                           | -                            | 2,646                    | -                            |
| <b>Total Federal Revenues</b>                     | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 2,646</b>          | <b>\$ -</b>                  |
| 8613 Apprenticeship Revenue                       | 77,392                     | 358,992                    | 471,888                     | 471,888                      | 430,480                  | 492,000                      |
| 8620 General Categorical Programs                 | 134,787                    | 142,367                    | 134,787                     | 134,787                      | 148,808                  | 134,787                      |
| <b>Total Other State Revenues</b>                 | <b>\$ 212,179</b>          | <b>\$ 501,359</b>          | <b>\$ 606,675</b>           | <b>\$ 606,675</b>            | <b>\$ 579,288</b>        | <b>\$ 626,787</b>            |
| 8820 Contributions and Gifts                      | 83,238                     | -                          | -                           | -                            | -                        | -                            |
| 8840 Sales and Commissions                        | 89,580                     | 109,712                    | -                           | 107,911                      | 107,910                  | -                            |
| 8851 Rentals and Leases                           | 71,840                     | 132,201                    | 130,000                     | 155,501                      | 155,501                  | 130,000                      |
| 8874 2% of Enrollment Fees                        | 229,445                    | 238,190                    | 238,180                     | 238,180                      | 233,254                  | 238,180                      |
| 8870 Other Student Fees and Charges               | 1,747,062                  | 1,829,913                  | 1,797,890                   | 1,920,175                    | 1,917,294                | 1,853,780                    |
| 8880 Other Student Fees                           | 624,467                    | 1,070,692                  | 750,000                     | 1,316,348                    | 1,477,930                | 750,000                      |
| 8890 Other Local Revenues                         | 332,908                    | 305,327                    | 91,616                      | 237,997                      | 260,019                  | 176,616                      |
| <b>Total Other Local Revenues</b>                 | <b>\$ 3,178,540</b>        | <b>\$ 3,686,035</b>        | <b>\$ 3,007,686</b>         | <b>\$ 3,976,112</b>          | <b>\$ 4,151,908</b>      | <b>\$ 3,148,576</b>          |
| <b>Total Revenues</b>                             | <b>\$ 3,390,719</b>        | <b>\$ 4,187,394</b>        | <b>\$ 3,614,361</b>         | <b>\$ 4,582,787</b>          | <b>\$ 4,733,842</b>      | <b>\$ 3,775,363</b>          |
| 8900 Other Financing Sources, Miscellaneous       | 1,456                      | 1,895                      | -                           | 2,000                        | 2,000                    | -                            |
| 8980 Interfund Transfers In                       | 385,953                    | 280,692                    | 135,477                     | 135,477                      | 133,968                  | 201,110                      |
| 8990 Intrafund and Subfund Transfers In           | 1,152,616                  | 2,149,291                  | 830,559                     | 909,446                      | 901,701                  | 814,760                      |
| 8994 Operating Allocation                         | 68,760,842                 | 74,723,447                 | 76,226,778                  | 76,061,574                   | 76,061,574               | 79,330,700                   |
| <b>Total Other Financing Sources</b>              | <b>\$ 70,300,867</b>       | <b>\$ 77,155,325</b>       | <b>\$ 77,192,814</b>        | <b>\$ 77,108,497</b>         | <b>\$ 77,099,243</b>     | <b>\$ 80,346,570</b>         |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 73,691,586</b>       | <b>\$ 81,342,719</b>       | <b>\$ 80,807,175</b>        | <b>\$ 81,691,284</b>         | <b>\$ 81,833,085</b>     | <b>\$ 84,121,933</b>         |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                                       |                            |                            |                             |                              |                          |                              |
| 1100 Monthly Instructional Salary                  | 18,382,646                 | 18,935,032                 | 21,129,750                  | 21,129,750                   | 20,744,348               | 20,329,187                   |
| 1200 Noninstructional Salaries Full Time           | 5,265,320                  | 5,135,484                  | 5,503,340                   | 5,417,410                    | 5,100,915                | 5,563,071                    |
| 1300 Instructional Salaries Part Time              | 17,185,661                 | 17,888,538                 | 18,775,019                  | 18,775,019                   | 16,795,246               | 19,352,740                   |
| 1400 Noninstructional Salaries Part Time           | 446,815                    | 416,628                    | 186,719                     | 311,544                      | 309,402                  | 254,305                      |
| <b>Total Academic Salaries</b>                     | <b>\$ 41,280,442</b>       | <b>\$ 42,375,682</b>       | <b>\$ 45,594,828</b>        | <b>\$ 45,633,723</b>         | <b>\$ 42,949,911</b>     | <b>\$ 45,499,303</b>         |
| 2100 Noninstructional Salaries Full Time           | 8,147,467                  | 8,127,935                  | 9,458,454                   | 9,443,191                    | 8,222,503                | 9,279,786                    |
| 2200 Instructional Aides Full Time                 | 1,143,754                  | 1,201,903                  | 1,313,984                   | 1,313,984                    | 1,253,276                | 1,337,053                    |
| 2300 Variable Non-Instructional                    | 1,296,892                  | 1,418,109                  | 616,791                     | 766,775                      | 1,554,659                | 811,758                      |
| 2400 Variable Classroom Aide                       | 389,072                    | 433,154                    | 342,768                     | 326,997                      | 339,574                  | 337,698                      |
| 2500 Variable Manager/Supervisor Short Term Hourly | 148,664                    | 99,124                     | -                           | -                            | -                        | -                            |
| 2600 Variable Aide Other                           | 136,368                    | 177,159                    | 63,999                      | 109,853                      | 196,539                  | 63,999                       |
| <b>Total Classified Salaries</b>                   | <b>\$ 11,262,217</b>       | <b>\$ 11,457,384</b>       | <b>\$ 11,795,996</b>        | <b>\$ 11,960,800</b>         | <b>\$ 11,566,551</b>     | <b>\$ 11,830,294</b>         |
| 3000 Benefits                                      | 15,646,323                 | 16,556,570                 | 19,169,867                  | 19,185,255                   | 17,895,062               | 19,920,861                   |
| <b>Total Salaries and Benefits</b>                 | <b>\$ 68,188,982</b>       | <b>\$ 70,389,636</b>       | <b>\$ 76,560,691</b>        | <b>\$ 76,779,778</b>         | <b>\$ 72,411,524</b>     | <b>\$ 77,250,458</b>         |
| 4000 Supplies and Materials                        | \$ 708,614                 | \$ 594,392                 | \$ 1,372,596                | \$ 537,475                   | \$ 566,359               | \$ 1,371,150                 |
| 5100 Consultants                                   | 176,967                    | 162,740                    | 110,779                     | 165,037                      | 177,674                  | 78,279                       |
| 5200 Travel  | 154,066                    | 235,252                    | 201,115                     | 319,860                      | 223,733                  | 376,225                      |
| 5300 Dues and Memberships                          | 95,564                     | 98,258                     | 62,735                      | 52,735                       | 114,576                  | 67,800                       |
| 5400 Insurance                                     | 1,460,584                  | 1,566,785                  | 1,600,000                   | 1,645,890                    | 1,643,961                | 1,645,890                    |
| 5500 Utilities and Housekeeping                    | 86,496                     | 116,145                    | 102,604                     | 121,064                      | 80,941                   | 105,344                      |
| 5600 Contract Services                             | 749,959                    | 779,855                    | 584,476                     | 618,371                      | 769,467                  | 731,709                      |
| 5690 Other Operating Expenses                      | 244,407                    | 210,680                    | 226,633                     | 326,225                      | 380,113                  | 524,553                      |
| 5800 Other Services and Expenses                   | 131,567                    | 97,637                     | 155,094                     | 155,094                      | 76,811                   | 157,094                      |
| <b>Total Other Operating Expenses</b>              | <b>\$ 3,099,610</b>        | <b>\$ 3,267,352</b>        | <b>\$ 3,043,436</b>         | <b>\$ 3,404,276</b>          | <b>\$ 3,467,276</b>      | <b>\$ 3,686,894</b>          |

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

| Description                                 | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 6300 Library Books                          | 43,066                     | 54,637                     | 40,000                      | 45,134                       | 44,858                   | 40,000                       |
| 6400 Equipment                              | 231,349                    | 340,638                    | 102,246                     | 78,963                       | 205,333                  | 145,399                      |
| <b>Total Capital Outlay</b>                 | <b>\$ 274,415</b>          | <b>\$ 395,275</b>          | <b>\$ 142,246</b>           | <b>\$ 124,097</b>            | <b>\$ 250,191</b>        | <b>\$ 185,399</b>            |
| 7300 Interfund Transfers Out                | 894,954                    | 3,778,048                  | 78,614                      | 4,240,998                    | 4,253,429                | 91,045                       |
| 7600 Other Student Payments                 | 326                        | -                          | 2,097                       | 2,097                        | 494                      | 2,097                        |
| 7800 Intrafund and Subfund Transfers Out    | 1,127,358                  | 1,660,758                  | 461,767                     | 1,258,773                    | 1,664,878                | 443,351                      |
| <b>Total Transfers and Other Outgo</b>      | <b>\$ 2,022,638</b>        | <b>\$ 5,438,806</b>        | <b>\$ 542,478</b>           | <b>\$ 5,501,868</b>          | <b>\$ 5,918,801</b>      | <b>\$ 536,493</b>            |
| <b>Total Expenses</b>                       | <b>\$ 74,294,259</b>       | <b>\$ 80,085,461</b>       | <b>\$ 81,661,447</b>        | <b>\$ 86,347,494</b>         | <b>\$ 82,614,151</b>     | <b>\$ 83,030,394</b>         |
| <b>Net Revenues Over (Under) Expenses</b>   | <b>\$ (602,673)</b>        | <b>\$ 1,257,258</b>        | <b>\$ (854,272)</b>         | <b>\$ (4,656,210)</b>        | <b>\$ (781,066)</b>      | <b>\$ 1,091,539</b>          |
| <b>Beginning Fund Balance</b>               | 4,147,588                  | 3,544,915                  | 4,802,173                   | 4,802,173                    | 4,802,173                | 4,021,107                    |
| <b>Ending Fund Balance</b>                  | <b>\$ 3,544,915</b>        | <b>\$ 4,802,173</b>        | <b>\$ 3,947,901</b>         | <b>\$ 145,963</b>            | <b>\$ 4,021,107</b>      | <b>\$ 5,112,646</b>          |
| <b>Restricted Reserves</b>                  |                            |                            |                             |                              |                          |                              |
| 7903 Deficit Funding Reserve                | -                          | -                          | 382,211                     | 2,211                        | -                        | 386,689                      |
| 7904 College/DO Local Reserves (1% minimum) | -                          | -                          | 3,260,971                   | 23,567                       | -                        | 3,233,608                    |
| 7900 Designated Reserves                    | -                          | -                          | 81,489                      | 115,104                      | -                        | 123,512                      |
|   |                            |                            | <u>3,724,671</u>            | <u>140,882</u>               |                          | <u>3,743,809</u>             |
| <b>Unrestricted Reserves</b>                |                            |                            |                             |                              |                          |                              |
| 7999 Undesignated College and DO Reserves   | -                          | -                          | 223,230                     | 5,081                        | -                        | 1,368,837                    |
|   |                            |                            | <u>223,230</u>              | <u>5,081</u>                 |                          | <u>1,368,837</u>             |
| <b>Total Budgeted Reserves</b>              | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 3,947,901</b>         | <b>\$ 145,963</b>            | <b>\$ -</b>              | <b>\$ 5,112,646</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8160 Veterans Education                           | 2,995                      | 3,943                      | 2,995                       | 2,995                        | 1,962                    | 2,995                        |
| <b>Total Federal Revenues</b>                     | <b>\$ 2,995</b>            | <b>\$ 3,943</b>            | <b>\$ 2,995</b>             | <b>\$ 2,995</b>              | <b>\$ 1,962</b>          | <b>\$ 2,995</b>              |
| 8620 General Categorical Programs                 | 93,783                     | 92,390                     | 92,390                      | 92,390                       | 98,051                   | 92,390                       |
| <b>Total Other State Revenues</b>                 | <b>\$ 93,783</b>           | <b>\$ 92,390</b>           | <b>\$ 92,390</b>            | <b>\$ 92,390</b>             | <b>\$ 98,051</b>         | <b>\$ 92,390</b>             |
| 8840 Sales and Commissions                        | 2,451                      | 1,832                      | -                           | 1,028                        | 1,028                    | -                            |
| 8851 Rentals and Leases                           | 54,678                     | 43,126                     | -                           | 63,753                       | 63,753                   | -                            |
| 8874 2% of Enrollment Fees                        | 56,679                     | 66,124                     | 59,679                      | 59,679                       | 64,081                   | 66,124                       |
| 8870 Other Student Fees and Charges               | 87,772                     | 91,536                     | 14,940                      | 97,268                       | 105,988                  | 14,940                       |
| 8880 Other Student Fees                           | 28,520                     | 31,333                     | 375,000                     | 17,124                       | 55,537                   | 375,000                      |
| 8890 Other Local Revenues                         | 755,434                    | 805,385                    | 485,858                     | 697,279                      | 750,092                  | 597,211                      |
| <b>Total Other Local Revenues</b>                 | <b>\$ 985,534</b>          | <b>\$ 1,039,336</b>        | <b>\$ 935,477</b>           | <b>\$ 936,131</b>            | <b>\$ 1,040,479</b>      | <b>\$ 1,053,275</b>          |
| <b>Total Revenues</b>                             | <b>\$ 1,082,312</b>        | <b>\$ 1,135,669</b>        | <b>\$ 1,030,862</b>         | <b>\$ 1,031,516</b>          | <b>\$ 1,140,492</b>      | <b>\$ 1,148,660</b>          |
| 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                  | 680,842                      |
| 8994 Operating Allocation                         | 33,340,416                 | 35,904,604                 | 36,951,633                  | 36,877,164                   | 36,877,164               | 38,429,440                   |
| <b>Total Other Financing Sources</b>              | <b>\$ 35,239,687</b>       | <b>\$ 38,788,407</b>       | <b>\$ 37,416,081</b>        | <b>\$ 37,496,028</b>         | <b>\$ 37,412,044</b>     | <b>\$ 39,190,282</b>         |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 36,321,999</b>       | <b>\$ 39,924,076</b>       | <b>\$ 38,446,943</b>        | <b>\$ 38,527,544</b>         | <b>\$ 38,552,536</b>     | <b>\$ 40,338,942</b>         |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 1100 Monthly Instructional Salary        | 7,114,326                  | 7,585,459                  | 7,577,588                   | 7,577,588                    | 7,463,681                | 7,780,377                    |
| 1200 Noninstructional Salaries Full Time | 3,434,157                  | 3,476,723                  | 3,911,578                   | 3,911,578                    | 3,842,261                | 4,076,891                    |
| 1300 Instructional Salaries Part Time    | 7,908,735                  | 7,683,951                  | 7,703,106                   | 7,703,106                    | 7,721,782                | 7,628,602                    |
| 1400 Noninstructional Salaries Part Time | 395,871                    | 517,289                    | 364,293                     | 415,325                      | 547,482                  | 364,293                      |
| <b>Total Academic Salaries</b>           | <b>\$ 18,853,089</b>       | <b>\$ 19,263,422</b>       | <b>\$ 19,556,565</b>        | <b>\$ 19,607,597</b>         | <b>\$ 19,575,206</b>     | <b>\$ 19,850,163</b>         |
| 2100 Noninstructional Salaries Full Time | 4,909,696                  | 5,233,066                  | 5,531,553                   | 5,531,553                    | 5,281,441                | 5,516,014                    |
| 2200 Instructional Aides Full Time       | 916,760                    | 986,150                    | 1,193,148                   | 1,191,676                    | 1,125,941                | 1,265,648                    |
| 2300 Variable Non-Instructional          | 585,835                    | 745,596                    | 356,819                     | 363,643                      | 666,033                  | 356,819                      |
| 2400 Variable Classroom Aide             | 451,091                    | 557,004                    | 144,747                     | 283,679                      | 509,400                  | 144,747                      |
| 2600 Variable Aide Other                 | 85,677                     | 73,211                     | 49,086                      | 96,212                       | 96,458                   | 49,086                       |
| <b>Total Classified Salaries</b>         | <b>\$ 6,949,059</b>        | <b>\$ 7,595,027</b>        | <b>\$ 7,275,353</b>         | <b>\$ 7,466,763</b>          | <b>\$ 7,679,273</b>      | <b>\$ 7,332,314</b>          |
| 3000 Benefits                            | 8,028,984                  | 8,542,439                  | 9,153,388                   | 9,153,388                    | 9,019,990                | 9,871,827                    |
| <b>Total Salaries and Benefits</b>       | <b>\$ 33,831,132</b>       | <b>\$ 35,400,888</b>       | <b>\$ 35,985,306</b>        | <b>\$ 36,227,748</b>         | <b>\$ 36,274,469</b>     | <b>\$ 37,054,304</b>         |
| 4000 Supplies and Materials              | \$ 595,597                 | \$ 468,827                 | \$ 792,782                  | \$ 989,107                   | \$ 490,428               | \$ 708,896                   |
| 5100 Consultants                         | 156,839                    | 60,320                     | 122,921                     | 123,421                      | 88,229                   | 122,921                      |
| 5200 Travel                              | 123,856                    | 121,429                    | 174,792                     | 168,219                      | 109,396                  | 134,775                      |
| 5300 Dues and Memberships                | 80,197                     | 90,357                     | 58,667                      | 58,667                       | 66,333                   | 58,667                       |
| 5400 Insurance                           | 10,164                     | -                          | 14,940                      | 14,940                       | 21,849                   | 14,940                       |
| 5500 Utilities and Housekeeping          | 45,081                     | 45,382                     | 33,092                      | 33,092                       | 45,952                   | 33,092                       |
| 5600 Contract Services                   | 761,867                    | 740,117                    | 814,417                     | 814,417                      | 579,846                  | 814,417                      |
| 5690 Other Operating Expenses            | 560,947                    | 548,633                    | 631,394                     | 631,424                      | 635,888                  | 659,310                      |
| 5800 Other Services and Expenses         | 45,764                     | 29,217                     | 13,850                      | 13,850                       | 49,544                   | 13,850                       |
| 5900 Interprogram Charges (credits)      | (36,607)                   | (70,683)                   | 54,598                      | 55,598                       | (9,149)                  | 54,598                       |
| <b>Total Other Operating Expenses</b>    | <b>\$ 1,748,108</b>        | <b>\$ 1,564,772</b>        | <b>\$ 1,918,671</b>         | <b>\$ 1,913,628</b>          | <b>\$ 1,587,888</b>      | <b>\$ 1,906,570</b>          |

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

| Description                                   | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 6300 Library Books                            | 3,477                      | 495                        | 11,250                      | 11,250                       | 13,588                   | 11,250                       |
| 6400 Equipment                                | 293,305                    | 33,350                     | 83,900                      | 86,400                       | 60,895                   | 53,258                       |
| <b>Total Capital Outlay</b>                   | <b>\$ 296,782</b>          | <b>\$ 33,845</b>           | <b>\$ 95,150</b>            | <b>\$ 97,650</b>             | <b>\$ 74,483</b>         | <b>\$ 64,508</b>             |
| 7300 Interfund Transfers Out                  | 110,806                    | 178,964                    | 79,605                      | 79,605                       | 82,864                   | 79,605                       |
| 7800 Intrafund and Subfund Transfers Out      | 318,631                    | 1,383,670                  | 238,875                     | 224,646                      | 338,646                  | 243,742                      |
| <b>Total Transfers and Other Outgo</b>        | <b>\$ 429,437</b>          | <b>\$ 1,562,634</b>        | <b>\$ 318,480</b>           | <b>\$ 304,251</b>            | <b>\$ 421,510</b>        | <b>\$ 323,347</b>            |
| <b>Total Expenses</b>                         | <b>\$ 36,901,056</b>       | <b>\$ 39,030,966</b>       | <b>\$ 39,110,389</b>        | <b>\$ 39,532,384</b>         | <b>\$ 38,848,778</b>     | <b>\$ 40,057,625</b>         |
| <b>Net Revenues Over (Under) Expenses</b>     | <b>\$ (579,057)</b>        | <b>\$ 893,110</b>          | <b>\$ (663,446)</b>         | <b>\$ (1,004,840)</b>        | <b>\$ (296,242)</b>      | <b>\$ 281,317</b>            |
| <b>Beginning Fund Balance</b>                 | 1,967,004                  | 1,387,949                  | 2,281,060                   | 2,281,060                    | 2,281,060                | 1,984,818                    |
| <b>Ending Fund Balance</b>                    | <b>\$ 1,387,947</b>        | <b>\$ 2,281,059</b>        | <b>\$ 1,617,614</b>         | <b>\$ 1,276,220</b>          | <b>\$ 1,984,818</b>      | <b>\$ 2,266,135</b>          |
| <b><u>Restricted Reserves</u></b>             |                            |                            |                             |                              |                          |                              |
| 7903 Deficit Funding Reserve                  | -                          | -                          | 187,801                     | 187,801                      | -                        | 220,035                      |
| 7904 College/DO Local Reserves (1% minimum)   | -                          | -                          | 583,296                     | 307,937                      | -                        | 403,450                      |
| 7907 Load Bank and Vacation Liability Reserve | -                          | -                          | 88,941                      | 88,941                       | -                        | 88,941                       |
| 7900 Designated Reserves                      | -                          | -                          | 414,440                     | 334,103                      | -                        | 264,064                      |
|   |                            |                            | <u>1,274,478</u>            | <u>918,782</u>               |                          | <u>976,490</u>               |
| <b><u>Unrestricted Reserves</u></b>           |                            |                            |                             |                              |                          |                              |
| 7999 Undesignated College and DO Reserves     | -                          | -                          | 343,136                     | 357,438                      | -                        | 1,289,645                    |
|   |                            |                            | <u>343,136</u>              | <u>357,438</u>               |                          | <u>1,289,645</u>             |
| <b>Total Budgeted Reserves</b>                | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 1,617,614</b>         | <b>\$ 1,276,220</b>          | <b>\$ -</b>              | <b>\$ 2,266,135</b>          |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                    |                            |                            |                             |                              |                          |                              |
| 8851 Rentals and Leases                            | 143,071                    | -                          | -                           | -                            | -                        | -                            |
| 8860 Interest and Investment Income                | 137,393                    | 304,798                    | 150,000                     | 584,727                      | 638,030                  | 550,000                      |
| 8890 Other Local Revenues                          | 70,250                     | 71,467                     | 36,500                      | 39,126                       | 92,675                   | 56,500                       |
| <b>Total Other Local Revenues</b>                  | <b>\$ 350,714</b>          | <b>\$ 376,265</b>          | <b>\$ 186,500</b>           | <b>\$ 623,853</b>            | <b>\$ 730,705</b>        | <b>\$ 606,500</b>            |
| <b>Total Revenues</b>                              | <b>\$ 350,714</b>          | <b>\$ 376,265</b>          | <b>\$ 186,500</b>           | <b>\$ 623,853</b>            | <b>\$ 730,705</b>        | <b>\$ 606,500</b>            |
| 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                     | 1,173,284                    | 1,173,284                | 1,310,522                    |
| 8994 Operating Allocation                          | 15,131,279                 | 16,363,760                 | 16,594,448                  | 16,496,896                   | 16,496,896               | 17,264,400                   |
| <b>Total Other Financing Sources</b>               | <b>\$ 16,006,122</b>       | <b>\$ 17,787,138</b>       | <b>\$ 17,615,833</b>        | <b>\$ 17,722,180</b>         | <b>\$ 17,721,790</b>     | <b>\$ 18,576,922</b>         |
| <b>Total Revenues and Other Financing Sources</b>  | <b>\$ 16,356,836</b>       | <b>\$ 18,163,403</b>       | <b>\$ 17,802,333</b>        | <b>\$ 18,346,033</b>         | <b>\$ 18,452,495</b>     | <b>\$ 19,183,422</b>         |
| <b>Uses:</b>                                       |                            |                            |                             |                              |                          |                              |
| 1200 Noninstructional Salaries Full Time           | 905,845                    | 955,005                    | 866,871                     | 866,871                      | 917,700                  | 1,091,972                    |
| 1400 Noninstructional Salaries Part Time           | 7,390                      | 15,479                     | -                           | -                            | 398                      | -                            |
| <b>Total Academic Salaries</b>                     | <b>\$ 913,235</b>          | <b>\$ 970,484</b>          | <b>\$ 866,871</b>           | <b>\$ 866,871</b>            | <b>\$ 918,098</b>        | <b>\$ 1,091,972</b>          |
| 2100 Noninstructional Salaries Full Time           | 7,534,581                  | 8,277,441                  | 9,062,423                   | 9,062,423                    | 8,751,621                | 9,016,924                    |
| 2300 Variable Non-Instructional                    | 230,449                    | 236,431                    | 215,700                     | 219,200                      | 421,630                  | 220,500                      |
| 2500 Variable Manager/Supervisor Short Term Hourly | 523                        | -                          | -                           | -                            | -                        | -                            |
| <b>Total Classified Salaries</b>                   | <b>\$ 7,765,553</b>        | <b>\$ 8,513,872</b>        | <b>\$ 9,278,123</b>         | <b>\$ 9,281,623</b>          | <b>\$ 9,173,251</b>      | <b>\$ 9,237,424</b>          |
| 3000 Benefits                                      | 3,829,343                  | 4,025,217                  | 4,665,791                   | 4,665,791                    | 4,428,022                | 4,890,056                    |



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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Total Salaries and Benefits</b>       | <b>\$ 12,508,131</b>       | <b>\$ 13,509,573</b>       | <b>\$ 14,810,785</b>        | <b>\$ 14,814,285</b>         | <b>\$ 14,519,371</b>     | <b>\$ 15,219,452</b>         |
| 4000 Supplies and Materials              | \$ 192,393                 | \$ 270,761                 | \$ 268,500                  | \$ 270,926                   | \$ 325,030               | \$ 268,500                   |
| 5100 Consultants                         | 782,100                    | 893,428                    | 859,650                     | 857,650                      | 808,865                  | 902,160                      |
| 5200 Travel                              | 240,092                    | 248,011                    | 324,636                     | 303,472                      | 277,127                  | 358,129                      |
| 5300 Dues and Memberships                | 121,241                    | 115,117                    | 119,500                     | 120,605                      | 111,365                  | 119,700                      |
| 5500 Utilities and Housekeeping          | 110,934                    | 107,485                    | 150,210                     | 149,010                      | 103,530                  | 150,210                      |
| 5600 Contract Services                   | 126,338                    | 118,794                    | 230,850                     | 248,850                      | 275,711                  | 176,785                      |
| 5690 Other Operating Expenses            | 81,179                     | 97,687                     | 77,525                      | 83,525                       | 86,671                   | 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                     | 1,038,594                    | 1,015,146                | 969,900                      |
| 5900 Interprogram Charges (credits)      | 46                         | 38                         | -                           | -                            | 113                      | -                            |
| <b>Total Other Operating Expenses</b>    | <b>\$ 2,328,946</b>        | <b>\$ 2,699,684</b>        | <b>\$ 2,494,071</b>         | <b>\$ 2,801,706</b>          | <b>\$ 2,684,236</b>      | <b>\$ 2,767,909</b>          |
| 6100 Sites and Site Improvements         | -                          | -                          | 1,500                       | 1,500                        | -                        | 1,500                        |
| 6400 Equipment                           | 76,694                     | 270,619                    | 111,800                     | 111,800                      | 123,290                  | 111,800                      |
| <b>Total Capital Outlay</b>              | <b>\$ 76,694</b>           | <b>\$ 270,619</b>          | <b>\$ 113,300</b>           | <b>\$ 113,300</b>            | <b>\$ 123,290</b>        | <b>\$ 113,300</b>            |
| 7300 Interfund Transfers Out             | 841,695                    | 1,200,000                  | 100,000                     | 850,000                      | 850,000                  | -                            |
| 7800 Intrafund and Subfund Transfers Out | 403,865                    | 185,312                    | -                           | 25,045                       | 54,045                   | 500,000                      |
| <b>Total Transfers and Other Outgo</b>   | <b>\$ 1,245,560</b>        | <b>\$ 1,385,312</b>        | <b>\$ 100,000</b>           | <b>\$ 875,045</b>            | <b>\$ 904,045</b>        | <b>\$ 500,000</b>            |
| <b>Total Expenses</b>                    | <b>\$ 16,351,724</b>       | <b>\$ 18,135,949</b>       | <b>\$ 17,786,656</b>        | <b>\$ 18,875,262</b>         | <b>\$ 18,555,972</b>     | <b>\$ 18,869,161</b>         |

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

| Description                                 | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Net Revenues Over (Under) Expenses</b>   | \$ 5,112                   | \$ 27,454                  | \$ 15,677                   | \$ (529,229)                 | \$ (103,477)             | \$ 314,261                   |
| <b>Beginning Fund Balance</b>               | 814,442                    | 819,556                    | 849,142                     | 847,012                      | 847,012                  | 743,535                      |
| <b>Ending Fund Balance</b>                  | <b>\$ 819,554</b>          | <b>\$ 847,010</b>          | <b>\$ 864,819</b>           | <b>\$ 317,783</b>            | <b>\$ 743,535</b>        | <b>\$ 1,057,796</b>          |
| <b><u>Restricted Reserves</u></b>           |                            |                            |                             |                              |                          |                              |
| 7903 Deficit Funding Reserve                | -                          | -                          | 94,868                      | 94,868                       | -                        | 86,132                       |
| 7904 College/DO Local Reserves (1% minimum) | -                          | -                          | 173,421                     | 173,421                      | -                        | 363,666                      |
| 7900 Designated Reserves                    | -                          | -                          | -                           | (243)                        | -                        | -                            |
|   |                            |                            | <u>268,289</u>              | <u>268,046</u>               |                          | <u>449,798</u>               |
| <b><u>Unrestricted Reserves</u></b>         |                            |                            |                             |                              |                          |                              |
| 7999 Undesignated College and DO Reserves   | -                          | -                          | 596,530                     | 49,737                       | -                        | 607,998                      |
|   |                            |                            | <u>596,530</u>              | <u>49,737</u>                |                          | <u>607,998</u>               |
| <b>Total Budgeted Reserves</b>              | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 864,819</b>           | <b>\$ 317,783</b>            | <b>\$ -</b>              | <b>\$ 1,057,796</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8610 General Apportionment Revenue                | 26,923,176                 | 31,136,278                 | 18,306,215                  | 27,345,099                   | 26,771,398               | 26,553,752                   |
| 8630 Education Protection Account                 | 26,449,144                 | 22,869,086                 | 22,129,844                  | 22,875,807                   | 22,884,132               | 21,368,646                   |
| 8671 Homeowners Revenue                           | 670,831                    | 662,014                    | 675,847                     | 652,178                      | 652,178                  | 665,222                      |
| 8672 In Lieu of Taxes (wildlife)                  | 7,536                      | 4,408                      | 7,536                       | 3,902                        | 3,902                    | 3,980                        |
| 8811 Tax Allocation, Secured Roll Revenue         | 69,153,043                 | 76,089,418                 | 85,577,345                  | 79,065,018                   | 79,065,018               | 80,646,318                   |
| 8812 Tax Allocation, Supplemental Roll Revenue    | 871,342                    | 24,272                     | 930,853                     | 2,081,374                    | 2,081,374                | 2,123,002                    |
| 8813 Tax Allocation, Unsecured Roll Revenue       | 2,676,580                  | 2,543,016                  | 2,841,723                   | 2,523,641                    | 2,523,641                | 2,574,114                    |
| 8817 ERAF   | 5,329,334                  | 9,376,736                  | 9,851,657                   | 11,747,124                   | 11,827,572               | 12,064,124                   |
| 8819 Redevelopment Agency Revenue/Residual        | 2,819,009                  | 2,269,538                  | 2,176,908                   | 2,639,633                    | 2,813,569                | 2,869,840                    |
| 8874 98% of Enrollment Fees                       | 15,565,939                 | 16,583,092                 | 16,583,092                  | 16,273,792                   | 16,273,792               | 16,583,092                   |
| <b>Apportionment Revenues</b>                     | <b>\$ 150,465,934</b>      | <b>\$ 161,557,858</b>      | <b>\$ 159,081,020</b>       | <b>\$ 165,207,568</b>        | <b>\$ 164,896,576</b>    | <b>\$ 165,452,090</b>        |
| 8614 Part Time Instructor Pay Increase            | 649,465                    | 586,892                    | 582,066                     | 526,989                      | 526,989                  | 552,912                      |
| 8617 Part Time Office Hours                       | 151,769                    | 148,970                    | 125,000                     | 261,903                      | 261,903                  | 250,000                      |
| 8618 Part Time Health Revenue                     | 33,015                     | 40,962                     | 40,000                      | 36,190                       | 36,190                   | 40,000                       |
| 8680 Lottery Revenue                              | 4,149,875                  | 4,379,165                  | 4,663,787                   | 4,075,667                    | 3,924,052                | 3,871,336                    |
| 8690 State Tax Subventions                        | 1,951,598                  | 16,494,124                 | 802,704                     | 3,406,639                    | 3,406,639                | 759,092                      |
| <b>Total Other State Revenues</b>                 | <b>\$ 6,935,722</b>        | <b>\$ 21,650,113</b>       | <b>\$ 6,213,557</b>         | <b>\$ 8,307,388</b>          | <b>\$ 8,155,773</b>      | <b>\$ 5,473,340</b>          |
| 8880 Nonresident Tuition                          | 13,280,884                 | 13,270,577                 | 13,659,405                  | 13,258,336                   | 13,258,336               | 14,759,926                   |
| <b>Total Other Local Revenues</b>                 | <b>\$ 13,280,884</b>       | <b>\$ 13,270,577</b>       | <b>\$ 13,659,405</b>        | <b>\$ 13,258,336</b>         | <b>\$ 13,258,336</b>     | <b>\$ 14,759,926</b>         |
| <b>Total Revenues</b>                             | <b>\$ 170,682,540</b>      | <b>\$ 196,478,548</b>      | <b>\$ 178,953,982</b>       | <b>\$ 186,773,292</b>        | <b>\$ 186,310,685</b>    | <b>\$ 185,685,356</b>        |
| 8990 Intrafund and Subfund Transfers In           | 27,576,040                 | 31,345,892                 | 22,596,597                  | 22,884,435                   | 23,587,418               | 23,983,777                   |
| <b>Total Other Financing Sources</b>              | <b>\$ 27,576,040</b>       | <b>\$ 31,345,892</b>       | <b>\$ 22,596,597</b>        | <b>\$ 22,884,435</b>         | <b>\$ 23,587,418</b>     | <b>\$ 23,983,777</b>         |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 198,258,580</b>      | <b>\$ 227,824,440</b>      | <b>\$ 201,550,579</b>       | <b>\$ 209,657,727</b>        | <b>\$ 209,898,103</b>    | <b>\$ 209,669,133</b>        |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 1100 Monthly Instructional Salary        | -                          | -                          | -                           | -                            | 407,000                  | -                            |
| 1200 Noninstructional Salaries Full Time | -                          | -                          | -                           | -                            | 60,000                   | -                            |
| 1400 Noninstructional Salaries Part Time | 171,682                    | 220,081                    | 249,022                     | 248,356                      | 248,356                  | 243,849                      |
| <b>Total Academic Salaries</b>           | <b>\$ 171,682</b>          | <b>\$ 220,081</b>          | <b>\$ 249,022</b>           | <b>\$ 248,356</b>            | <b>\$ 715,356</b>        | <b>\$ 243,849</b>            |
| 2100 Noninstructional Salaries Full Time | 62,762                     | 66,840                     | 66,840                      | 98,418                       | 295,418                  | 68,052                       |
| 2300 Variable Non-Instructional          | 469                        | 1,109                      | 27,527                      | 1,275                        | 1,275                    | 27,567                       |
| <b>Total Classified Salaries</b>         | <b>\$ 63,231</b>           | <b>\$ 67,949</b>           | <b>\$ 94,367</b>            | <b>\$ 99,693</b>             | <b>\$ 296,693</b>        | <b>\$ 95,619</b>             |
| 3000 Benefits                            | 11,277,198                 | 11,377,905                 | 11,820,224                  | 11,615,776                   | 11,615,776               | 12,613,502                   |
| <b>Total Salaries and Benefits</b>       | <b>\$ 11,512,111</b>       | <b>\$ 11,665,935</b>       | <b>\$ 12,163,613</b>        | <b>\$ 11,963,825</b>         | <b>\$ 12,627,825</b>     | <b>\$ 12,952,970</b>         |
| 5400 Insurance                           | 1,648,610                  | 1,597,548                  | 1,680,000                   | 1,328,558                    | 1,328,558                | 1,680,000                    |
| 5500 Utilities and Housekeeping          | 3,746,021                  | 3,665,274                  | 3,865,373                   | 4,102,869                    | 4,102,870                | 4,361,378                    |
| 5600 Contract Services                   | 1,366,153                  | 1,468,980                  | 1,483,094                   | 1,728,080                    | 1,728,102                | 1,491,911                    |
| 5690 Other Operating Expenses            | -                          | 1                          | -                           | -                            | 1                        | -                            |
| 5700 Legal/Elections/Audit Expenses      | 884,397                    | 555,654                    | 942,000                     | 1,009,257                    | 1,009,257                | 675,000                      |
| <b>Total Other Operating Expenses</b>    | <b>\$ 7,645,181</b>        | <b>\$ 7,287,457</b>        | <b>\$ 7,970,467</b>         | <b>\$ 8,168,764</b>          | <b>\$ 8,168,788</b>      | <b>\$ 8,208,289</b>          |
| 6400 Equipment                           | 670                        | 2,710                      | -                           | 6,591                        | 6,591                    | -                            |
| <b>Total Capital Outlay</b>              | <b>\$ 670</b>              | <b>\$ 2,710</b>            | <b>\$ -</b>                 | <b>\$ 6,591</b>              | <b>\$ 6,591</b>          | <b>\$ -</b>                  |
| 7300 Interfund Transfers Out             | 6,875,933                  | 12,700,400                 | 1,100,000                   | 1,100,000                    | 5,600,000                | 1,100,000                    |
| 7800 Intrafund and Subfund Transfers Out | 29,195,225                 | 42,205,467                 | 23,948,853                  | 26,860,533                   | 27,160,533               | 24,963,895                   |
| 7894 Operating Allocation from           | 142,117,770                | 153,693,621                | 155,860,320                 | 155,471,064                  | 155,471,064              | 162,152,719                  |
| <b>Total Transfers and Other Outgo</b>   | <b>\$ 178,188,928</b>      | <b>\$ 208,599,488</b>      | <b>\$ 180,909,173</b>       | <b>\$ 183,431,597</b>        | <b>\$ 188,231,597</b>    | <b>\$ 188,216,614</b>        |
| <b>Total Expenses</b>                    | <b>\$ 197,346,890</b>      | <b>\$ 227,555,590</b>      | <b>\$ 201,043,253</b>       | <b>\$ 203,570,777</b>        | <b>\$ 209,034,801</b>    | <b>\$ 209,377,873</b>        |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ 911,690</b>          | <b>\$ 268,850</b>          | <b>\$ 507,326</b>           | <b>\$ 6,086,950</b>          | <b>\$ 863,302</b>        | <b>\$ 291,260</b>            |
| <b>Beginning Fund Balance</b>             | 17,204,391                 | 18,116,081                 | 18,384,932                  | 18,384,932                   | 18,384,932               | 19,248,235                   |
| <b>Ending Fund Balance</b>                | <b>\$ 18,116,081</b>       | <b>\$ 18,384,931</b>       | <b>\$ 18,892,258</b>        | <b>\$ 24,471,882</b>         | <b>\$ 19,248,234</b>     | <b>\$ 19,539,495</b>         |
| <b><u>Board Restricted Reserves</u></b>   |                            |                            |                             |                              |                          |                              |
| 7901 5% General Fund Reserve              | -                          | -                          | 9,262,598                   | 8,805,524                    | -                        | 9,480,777                    |
| 7902 5% Board Contingency Reserve         | -                          | -                          | 9,262,598                   | 8,805,524                    | -                        | 9,480,777                    |
| 7900 Designated Reserves                  | -                          | -                          | 131,307                     | 131,307                      | -                        | 264,460                      |
|   |                            |                            | <u>18,656,503</u>           | <u>17,742,355</u>            |                          | <u>19,226,014</u>            |
| <b><u>Unrestricted Reserves</u></b>       |                            |                            |                             |                              |                          |                              |
| 7997 Undesignated District Reserves       | -                          | -                          | 235,755                     | 6,729,527                    | -                        | 313,481                      |
|   |                            |                            | <u>235,755</u>              | <u>6,729,527</u>             |                          | <u>313,481</u>               |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 18,892,258</b>        | <b>\$ 24,471,882</b>         | <b>\$ -</b>              | <b>\$ 19,539,495</b>         |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b><u>District Services</u></b>  |                            |                            |                              |                              |                          |                              |
| Board  | 265,235                    | 243,399                    | 299,870                      | 299,870                      | 264,693                  | 282,891                      |
| Chancellor   | 899,400                    | 896,986                    | 935,495                      | 932,495                      | 1,096,165                | 779,439                      |
| Facilities   | 715,245                    | 815,246                    | 843,737                      | 863,737                      | 787,716                  | 905,595                      |
| Foundation Services  | -                          | 477,680                    | 868,339                      | 873,339                      | 755,805                  | 846,711                      |
| Administrative Services and Finance  | 3,625,439                  | 4,077,314                  | 2,740,990                    | 3,798,627                    | 3,713,765                | 3,097,634                    |
| Human Resources  | 2,092,566                  | 2,263,097                  | 2,329,555                    | 2,329,798                    | 2,312,668                | 2,394,461                    |
| Information Technology Services  | 2,639,975                  | 2,988,649                  | 2,938,852                    | 2,938,852                    | 2,969,753                | 3,251,841                    |
| Internal Auditing  | 172,338                    | 210,240                    | 293,845                      | 296,845                      | 293,283                  | 313,378                      |
| International Education  | 549,492                    | 431,840                    | 497,346                      | 497,346                      | 517,973                  | 852,691                      |
| Marketing  | 337,911                    | 349,741                    | 373,890                      | 377,390                      | 403,586                  | 383,306                      |
| Other  | 10,312                     | 9,202                      | 11,294                       | 11,294                       | 11,591                   | 11,990                       |
| Payroll  | 718,751                    | 734,783                    | 781,779                      | 781,779                      | 732,309                  | 817,278                      |
| Educational Planning   | 425,757                    | 624,889                    | 730,837                      | 730,837                      | 583,475                  | 772,427                      |
| Police Services  | 2,694,179                  | 2,687,831                  | 2,780,714                    | 2,782,940                    | 2,821,646                | 2,841,653                    |
| Research   | 674,645                    | 722,357                    | 730,653                      | 730,653                      | 697,791                  | 713,766                      |
| Purchasing   | 530,476                    | 602,694                    | 629,460                      | 629,460                      | 593,752                  | 604,100                      |
| <b>Total District Office Expenditures and Transfers Out</b>                  | <b>\$ 16,351,721</b>       | <b>\$ 18,135,948</b>       | <b>\$ 17,786,656</b>         | <b>\$ 18,875,262</b>         | <b>\$ 18,555,971</b>     | <b>\$ 18,869,161</b>         |
| <b><u>Districtwide Expenses</u></b>  |                            |                            |                              |                              |                          |                              |
| Contractual Assessments  | 1,309,542                  | 1,292,966                  | 1,395,787                    | 1,325,041                    | 1,325,040                | 1,396,726                    |
| Regulatory Expenditures  | 17,059,940                 | 16,802,835                 | 17,808,484                   | 17,377,740                   | 18,041,744               | 18,842,309                   |
| Committed Obligations  | 8,795,554                  | 13,162,792                 | 3,050,000                    | 3,548,218                    | 3,548,239                | 3,050,000                    |
| Districtwide Operations  | 170,181,853                | 196,296,996                | 178,788,982                  | 181,319,778                  | 186,119,778              | 186,088,838                  |
| <b>Total Districtwide Expenditures and Transfers Out</b>                     | <b>\$ 197,346,889</b>      | <b>\$ 227,555,589</b>      | <b>\$ 201,043,253</b>        | <b>\$ 203,570,777</b>        | <b>\$ 209,034,801</b>    | <b>\$ 209,377,873</b>        |
| <b>Total District Office and Districtwide Expenditures and Transfers Out</b> | <b>\$ 213,698,610</b>      | <b>\$ 245,691,537</b>      | <b>\$ 218,829,909</b>        | <b>\$ 222,446,039</b>        | <b>\$ 227,590,772</b>    | <b>\$ 228,247,034</b>        |

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

| Description   | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b><u>Board and District Office Restricted Reserves</u></b> |                            |                            |                              |                              |                          |                              |
| 5% General Fund Reserve                                     | -                          | -                          | 9,262,598                    | 8,805,524                    | -                        | 9,480,777                    |
| 5% Board Contingency Reserve                                | -                          | -                          | 9,262,598                    | 8,805,524                    | -                        | 9,480,777                    |
| Deficit Funding Reserve                                     | -                          | -                          | 94,868                       | 94,868                       | -                        | 86,132                       |
| College/DO Local Reserves (1% minimum)                      | -                          | -                          | 173,421                      | 173,421                      | -                        | 363,666                      |
| Designated Reserves   | -                          | -                          | 131,307                      | 131,064                      | -                        | 264,460                      |
|   |                            |                            | <u>18,924,792</u>            | <u>18,010,401</u>            |                          | <u>19,675,812</u>            |
| <b><u>Unrestricted Reserves</u></b>                         |                            |                            |                              |                              |                          |                              |
| Undesignated District Reserves                              | -                          | -                          | 235,755                      | 6,729,527                    | -                        | 313,503                      |
| Undesignated College and DO Reserves                        | -                          | -                          | 596,530                      | 49,737                       | -                        | 607,977                      |
|   |                            |                            | <u>832,285</u>               | <u>6,779,264</u>             |                          | <u>921,480</u>               |
| <b>Total Budgeted Reserves</b>                              | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 19,757,077</b>         | <b>\$ 24,789,665</b>         | <b>\$ -</b>              | <b>\$ 20,597,292</b>         |

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



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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8150 Student Financial Aid Revenue                | 46,230                     | 44,970                     | 14,870                      | 14,870                       | 44,740                   | 25,370                       |
| 8160 Veterans Education                           | 3,689                      | 4,032                      | -                           | -                            | -                        | -                            |
| 8190 Other Federal Revenues                       | -                          | -                          | -                           | -                            | 705                      | -                            |
| <b>Total Federal Revenues</b>                     | <b>\$ 49,919</b>           | <b>\$ 49,002</b>           | <b>\$ 14,870</b>            | <b>\$ 14,870</b>             | <b>\$ 45,445</b>         | <b>\$ 25,370</b>             |
| 8659 Other Reimbursable Categorical Programs      | 13,063                     | 32,232                     | 11,276                      | 11,276                       | 39,819                   | 18,526                       |
| 8690 State Tax Subventions                        | -                          | 5,228,661                  | 5,333,234                   | 6,234,550                    | 6,234,551                | 6,234,552                    |
| <b>Total Other State Revenues</b>                 | <b>\$ 13,063</b>           | <b>\$ 5,260,893</b>        | <b>\$ 5,344,510</b>         | <b>\$ 6,245,826</b>          | <b>\$ 6,274,370</b>      | <b>\$ 6,253,078</b>          |
| 8830 Contract Services                            | 105,745                    | 149,046                    | 100,000                     | 145,000                      | 214,160                  | 153,580                      |
| 8851 Rentals and Leases                           | 197,779                    | 130,519                    | 82,000                      | 99,515                       | 140,568                  | 68,500                       |
| 8870 Other Student Fees and Charges               | 146,165                    | 449,943                    | 360,000                     | 360,600                      | 422,716                  | 355,000                      |
| 8880 Other Student Fees                           | 44,242                     | 47,002                     | 25,102                      | 30,326                       | 116,181                  | 25,102                       |
| 8890 Other Local Revenues                         | 1,900,683                  | 2,431,523                  | 4,521,103                   | 5,024,041                    | 2,235,079                | 1,979,150                    |
| <b>Total Other Local Revenues</b>                 | <b>\$ 2,394,614</b>        | <b>\$ 3,208,033</b>        | <b>\$ 5,088,205</b>         | <b>\$ 5,659,482</b>          | <b>\$ 3,128,704</b>      | <b>\$ 2,581,332</b>          |
| <b>Total Revenues</b>                             | <b>\$ 2,457,596</b>        | <b>\$ 8,517,928</b>        | <b>\$ 10,447,585</b>        | <b>\$ 11,920,178</b>         | <b>\$ 9,448,519</b>      | <b>\$ 8,859,780</b>          |
| 8910 Proceeds of General Fixed Assets             | -                          | 595                        | -                           | -                            | -                        | -                            |
| 8980 Interfund Transfers In                       | 32,920                     | 433,000                    | 108,450                     | 138,992                      | 128,239                  | 112,900                      |
| 8990 Intrafund and Subfund Transfers In           | 1,524,986                  | 8,579,310                  | 742,956                     | 4,440,093                    | 4,740,093                | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 1,557,906</b>        | <b>\$ 9,012,905</b>        | <b>\$ 851,406</b>           | <b>\$ 4,579,085</b>          | <b>\$ 4,868,332</b>      | <b>\$ 112,900</b>            |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 4,015,502</b>        | <b>\$ 17,530,833</b>       | <b>\$ 11,298,991</b>        | <b>\$ 16,499,263</b>         | <b>\$ 14,316,851</b>     | <b>\$ 8,972,680</b>          |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 1200 Noninstructional Salaries Full Time | 7,895                      | 90,766                     | -                           | -                            | -                        | -                            |
| 1300 Instructional Salaries Part Time    | 48,210                     | 52,144                     | 60,000                      | 46,757                       | 58,293                   | 50,000                       |
| 1400 Noninstructional Salaries Part Time | 47,635                     | 62,301                     | 121,054                     | 228,954                      | 153,098                  | 242,214                      |
| <b>Total Academic Salaries</b>           | <b>\$ 103,740</b>          | <b>\$ 205,211</b>          | <b>\$ 181,054</b>           | <b>\$ 275,711</b>            | <b>\$ 211,391</b>        | <b>\$ 292,214</b>            |
| 2100 Noninstructional Salaries Full Time | 111,311                    | 58,234                     | 144,958                     | 144,958                      | 73,314                   | 142,113                      |
| 2300 Variable Non-Instructional          | 905,907                    | 988,656                    | 1,083,060                   | 1,129,866                    | 899,641                  | 1,098,060                    |
| 2400 Variable Classroom Aide             | 46,086                     | 44,283                     | 32,784                      | 47,594                       | 31,321                   | 32,784                       |
| 2600 Variable Aide Other                 | 649                        | 706                        | 24,225                      | 24,225                       | -                        | 24,225                       |
| <b>Total Classified Salaries</b>         | <b>\$ 1,063,953</b>        | <b>\$ 1,091,879</b>        | <b>\$ 1,285,027</b>         | <b>\$ 1,346,643</b>          | <b>\$ 1,004,276</b>      | <b>\$ 1,297,182</b>          |
| 3000 Benefits                            | 171,306                    | 5,415,150                  | 5,526,608                   | 6,439,726                    | 6,404,756                | 6,425,008                    |
| <b>Total Salaries and Benefits</b>       | <b>\$ 1,338,999</b>        | <b>\$ 6,712,240</b>        | <b>\$ 6,992,689</b>         | <b>\$ 8,062,080</b>          | <b>\$ 7,620,423</b>      | <b>\$ 8,014,404</b>          |
| 4000 Supplies and Materials              | \$ 395,603                 | \$ 316,179                 | \$ 1,967,487                | \$ 2,053,810                 | \$ 258,155               | \$ 1,596,541                 |
| 5100 Consultants                         | 135,237                    | 186,508                    | 225,608                     | 370,421                      | 307,915                  | 237,848                      |
| 5200 Travel                              | 88,122                     | 124,920                    | 593,839                     | 590,151                      | 129,341                  | 567,740                      |
| 5300 Dues and Memberships                | 7,484                      | 15,569                     | -                           | -                            | 18,203                   | 8,000                        |
| 5500 Utilities and Housekeeping          | 18,096                     | 10,015                     | 1,400                       | 1,400                        | 6,486                    | 2,000                        |
| 5600 Contract Services                   | 19,648                     | 82,183                     | 117,541                     | 19,788                       | 77,917                   | 11,395                       |
| 5690 Other Operating Expenses            | 118,009                    | 143,770                    | 1,332,946                   | 1,229,319                    | 153,061                  | 1,339,456                    |
| 5800 Other Services and Expenses         | 74,907                     | 148,576                    | 124,622                     | 224,622                      | 230,777                  | 226,000                      |
| 5900 Interprogram Charges (credits)      | (63)                       | (28,234)                   | 1,600                       | 1,600                        | 695                      | 1,794                        |
| 5910 Indirect Costs                      | (310,828)                  | (250,623)                  | (40,000)                    | (40,000)                     | (188,175)                | (40,000)                     |
| <b>Total Other Operating Expenses</b>    | <b>\$ 150,612</b>          | <b>\$ 432,684</b>          | <b>\$ 2,357,556</b>         | <b>\$ 2,397,301</b>          | <b>\$ 736,220</b>        | <b>\$ 2,354,233</b>          |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 6200 Buildings   | 4,620                      | 11,625                     | 56,992                      | 72,041                       | 21,849                   | 74,731                       |
| 6300 Library Books                                       | (6,346)                    | 5,372                      | 2,307                       | 2,307                        | (11,179)                 | 13,486                       |
| 6400 Equipment   | 1,246,697                  | 1,045,560                  | 1,653,495                   | 2,427,520                    | 710,508                  | 2,009,440                    |
| <b>Total Capital Outlay</b>                              | <b>\$ 1,244,971</b>        | <b>\$ 1,062,557</b>        | <b>\$ 1,712,794</b>         | <b>\$ 2,501,868</b>          | <b>\$ 721,178</b>        | <b>\$ 2,097,657</b>          |
| 7300 Interfund Transfers Out                             | 1,238,469                  | 441,994                    | -                           | 7,435,834                    | 7,435,834                | -                            |
| 7600 Other Student Payments                              | 3,240                      | -                          | 5,000                       | 5,000                        | -                        | 5,000                        |
| 7800 Intrafund and Subfund Transfers Out                 | 2,169,443                  | 1,387,993                  | 992,956                     | 2,680,445                    | 2,680,445                | 737,770                      |
| <b>Total Transfers and Other Outgo</b>                   | <b>\$ 3,411,152</b>        | <b>\$ 1,829,987</b>        | <b>\$ 997,956</b>           | <b>\$ 10,121,279</b>         | <b>\$ 10,116,279</b>     | <b>\$ 742,770</b>            |
| <b>Total Expenses</b>                                    | <b>\$ 6,541,337</b>        | <b>\$ 10,353,647</b>       | <b>\$ 14,028,482</b>        | <b>\$ 25,136,338</b>         | <b>\$ 19,452,255</b>     | <b>\$ 14,805,605</b>         |
| <b>Net Revenues Over (Under) Expenses</b>                | <b>\$ (2,525,835)</b>      | <b>\$ 7,177,186</b>        | <b>\$ (2,729,491)</b>       | <b>\$ (8,637,075)</b>        | <b>\$ (5,135,404)</b>    | <b>\$ (5,832,925)</b>        |
| <b>Beginning Fund Balance</b>                            | 9,350,513                  | 6,824,676                  | 14,001,862                  | 14,001,862                   | 14,001,862               | 8,866,457                    |
| <b>Ending Fund Balance</b>                               | <b>\$ 6,824,678</b>        | <b>\$ 14,001,862</b>       | <b>\$ 11,272,371</b>        | <b>\$ 5,364,787</b>          | <b>\$ 8,866,458</b>      | <b>\$ 3,033,532</b>          |
| <b><u>Board and College / DO Restricted Reserves</u></b> |                            |                            |                             |                              |                          |                              |
| 7900 Designated Reserves                                 | -                          | -                          | 8,545,782                   | 2,638,198                    | -                        | 2,770,576                    |
|  |                            |                            | <u>8,545,782</u>            | <u>2,638,198</u>             |                          | <u>2,770,576</u>             |
| <b><u>Unrestricted Reserves</u></b>                      |                            |                            |                             |                              |                          |                              |
| 7999 Undesignated College and DO Reserves                | -                          | -                          | 2,726,589                   | 2,726,589                    | -                        | 262,956                      |
|  |                            |                            | <u>2,726,589</u>            | <u>2,726,589</u>             |                          | <u>262,956</u>               |
| <b>Total Budgeted Reserves</b>                           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 11,272,371</b>        | <b>\$ 5,364,787</b>          | <b>\$ -</b>              | <b>\$ 3,033,532</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8150 Student Financial Aid Revenue                | 11,225                     | 10,445                     | -                           | -                            | 10,200                   | 10,500                       |
| <b>Total Federal Revenues</b>                     | <b>\$ 11,225</b>           | <b>\$ 10,445</b>           | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 10,200</b>         | <b>\$ 10,500</b>             |
| 8659 Other Reimbursable Categorical Programs      | 2,238                      | 5,760                      | -                           | -                            | 7,116                    | 7,250                        |
| <b>Total Other State Revenues</b>                 | <b>\$ 2,238</b>            | <b>\$ 5,760</b>            | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 7,116</b>          | <b>\$ 7,250</b>              |
| 8851 Rentals and Leases                           | 69,156                     | 13,981                     | -                           | 60,953                       | 72,417                   | 3,500                        |
| 8870 Other Student Fees and Charges               | 10,001                     | 886                        | -                           | -                            | 704                      | -                            |
| 8890 Other Local Revenues                         | 152,284                    | 139,194                    | 8,500                       | 85,660                       | 154,401                  | 10,500                       |
| <b>Total Other Local Revenues</b>                 | <b>\$ 231,441</b>          | <b>\$ 154,061</b>          | <b>\$ 8,500</b>             | <b>\$ 146,613</b>            | <b>\$ 227,522</b>        | <b>\$ 14,000</b>             |
| <b>Total Revenues</b>                             | <b>\$ 244,904</b>          | <b>\$ 170,266</b>          | <b>\$ 8,500</b>             | <b>\$ 146,613</b>            | <b>\$ 244,838</b>        | <b>\$ 31,750</b>             |
| 8910 Proceeds of General Fixed Assets             | -                          | 595                        | -                           | -                            | -                        | -                            |
| 8980 Interfund Transfers In                       | -                          | 295,959                    | -                           | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ -</b>                | <b>\$ 296,554</b>          | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 244,904</b>          | <b>\$ 466,820</b>          | <b>\$ 8,500</b>             | <b>\$ 146,613</b>            | <b>\$ 244,838</b>        | <b>\$ 31,750</b>             |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 1400 Noninstructional Salaries Part Time | 584                        | 802                        | -                           | -                            | 1,111                    | -                            |
| <b>Total Academic Salaries</b>           | <b>\$ 584</b>              | <b>\$ 802</b>              | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 1,111</b>          | <b>\$ -</b>                  |
| 2100 Noninstructional Salaries Full Time | -                          | -                          | -                           | -                            | (1)                      | -                            |
| 2300 Variable Non-Instructional          | 6,683                      | 3,890                      | -                           | -                            | 7,923                    | -                            |
| 2400 Variable Classroom Aide             | 389                        | 233                        | -                           | -                            | 308                      | -                            |
| <b>Total Classified Salaries</b>         | <b>\$ 7,072</b>            | <b>\$ 4,123</b>            | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 8,230</b>          | <b>\$ -</b>                  |
| 3000 Benefits                            | 683                        | 430                        | -                           | -                            | 953                      | -                            |
| <b>Total Salaries and Benefits</b>       | <b>\$ 8,339</b>            | <b>\$ 5,355</b>            | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 10,294</b>         | <b>\$ -</b>                  |
| 4000 Supplies and Materials              | \$ 30,246                  | \$ 12,025                  | \$ 340,245                  | \$ 305,505                   | \$ 9,627                 | \$ 268,861                   |
| 5100 Consultants                         | 10,799                     | 6,595                      | -                           | -                            | 9,985                    | -                            |
| 5200 Travel                              | 5,250                      | 5,641                      | 6,260                       | 6,260                        | 4,363                    | 6,414                        |
| 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                     | 19,788                       | 30,150                   | 11,395                       |
| 5690 Other Operating Expenses            | 46,001                     | 97,435                     | 214,061                     | 214,061                      | 93,053                   | 217,631                      |
| 5800 Other Services and Expenses         | 4,161                      | 6,460                      | -                           | -                            | 3,560                    | -                            |
| 5900 Interprogram Charges (credits)      | -                          | (28,233)                   | -                           | -                            | -                        | -                            |
| 5910 Indirect Costs                      | (67,585)                   | (26,963)                   | -                           | -                            | (63,367)                 | -                            |
| <b>Total Other Operating Expenses</b>    | <b>\$ 21,392</b>           | <b>\$ 89,308</b>           | <b>\$ 337,862</b>           | <b>\$ 240,109</b>            | <b>\$ 78,754</b>         | <b>\$ 235,440</b>            |
| 6200 Buildings                           | 560                        | 11,625                     | -                           | 15,049                       | 15,049                   | -                            |
| 6400 Equipment                           | 44,082                     | 39,820                     | 617,529                     | 566,669                      | 48,122                   | 557,206                      |
| <b>Total Capital Outlay</b>              | <b>\$ 44,642</b>           | <b>\$ 51,445</b>           | <b>\$ 617,529</b>           | <b>\$ 581,718</b>            | <b>\$ 63,171</b>         | <b>\$ 557,206</b>            |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 7800 Intrafund and Subfund Transfers Out  | -                          | -                          | 742,956                     | 1,419,011                    | 1,419,011                | -                            |
| <b>Total Transfers and Other Outgo</b>    | \$ -                       | \$ -                       | \$ 742,956                  | \$ 1,419,011                 | \$ 1,419,011             | \$ -                         |
| <b>Total Expenses</b>                     | \$ 104,619                 | \$ 158,133                 | \$ 2,038,592                | \$ 2,546,343                 | \$ 1,580,857             | \$ 1,061,507                 |
| <b>Net Revenues Over (Under) Expenses</b> | \$ 140,285                 | \$ 308,687                 | \$ (2,030,092)              | \$ (2,399,730)               | \$ (1,336,019)           | \$ (1,029,757)               |
| <b>Beginning Fund Balance</b>             | 2,416,332                  | 2,556,615                  | 2,865,301                   | 2,865,301                    | 2,865,301                | 1,529,280                    |
| <b>Ending Fund Balance</b>                | \$ 2,556,617               | \$ 2,865,302               | \$ 835,209                  | \$ 465,571                   | \$ 1,529,282             | \$ 499,523                   |
| <b><u>Restricted Reserves</u></b>         |                            |                            |                             |                              |                          |                              |
| 7900 Designated Reserves                  | -                          | -                          | 835,209                     | 465,571                      | -                        | 499,523                      |
|   |                            |                            | <u>835,209</u>              | <u>465,571</u>               |                          | <u>499,523</u>               |
| <b><u>Unrestricted Reserves</u></b>       |                            |                            |                             |                              |                          |                              |
|   |                            |                            | <u>0</u>                    | <u>0</u>                     |                          | <u>0</u>                     |
| <b>Total Budgeted Reserves</b>            | \$ -                       | \$ -                       | \$ 835,209                  | \$ 465,571                   | \$ -                     | \$ 499,523                   |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8150 Student Financial Aid Revenue                | 19,590                     | 19,655                     | -                           | -                            | 19,195                   | -                            |
| 8160 Veterans Education                           | 3,689                      | 4,032                      | -                           | -                            | -                        | -                            |
| 8190 Other Federal Revenues                       | -                          | -                          | -                           | -                            | 705                      | -                            |
| <b>Total Federal Revenues</b>                     | <b>\$ 23,279</b>           | <b>\$ 23,687</b>           | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 19,900</b>         | <b>\$ -</b>                  |
| 8659 Other Reimbursable Categorical Programs      | 4,168                      | 10,578                     | -                           | -                            | 13,068                   | -                            |
| <b>Total Other State Revenues</b>                 | <b>\$ 4,168</b>            | <b>\$ 10,578</b>           | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ 13,068</b>         | <b>\$ -</b>                  |
| 8830 Contract Services                            | 94,448                     | 136,636                    | 100,000                     | 145,000                      | 209,800                  | 145,000                      |
| 8851 Rentals and Leases                           | 59,124                     | 19,547                     | 17,000                      | 21,582                       | 46,121                   | -                            |
| 8870 Other Student Fees and Charges               | 136,164                    | 447,537                    | 360,000                     | 360,600                      | 421,632                  | 355,000                      |
| 8880 Other Student Fees                           | -                          | -                          | -                           | 5,224                        | 71,024                   | -                            |
| 8890 Other Local Revenues                         | 1,576,013                  | 1,665,600                  | 4,497,603                   | 4,648,195                    | 1,426,235                | 1,953,650                    |
| <b>Total Other Local Revenues</b>                 | <b>\$ 1,865,749</b>        | <b>\$ 2,269,320</b>        | <b>\$ 4,974,603</b>         | <b>\$ 5,180,601</b>          | <b>\$ 2,174,812</b>      | <b>\$ 2,453,650</b>          |
| <b>Total Revenues</b>                             | <b>\$ 1,893,196</b>        | <b>\$ 2,303,585</b>        | <b>\$ 4,974,603</b>         | <b>\$ 5,180,601</b>          | <b>\$ 2,207,780</b>      | <b>\$ 2,453,650</b>          |
| 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                | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 1,234,775</b>        | <b>\$ 1,556,810</b>        | <b>\$ 551,705</b>           | <b>\$ 1,217,463</b>          | <b>\$ 1,219,763</b>      | <b>\$ 112,900</b>            |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 3,127,971</b>        | <b>\$ 3,860,395</b>        | <b>\$ 5,526,308</b>         | <b>\$ 6,398,064</b>          | <b>\$ 3,427,543</b>      | <b>\$ 2,566,550</b>          |

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

| <u>Description</u>                       | <u>Final Actuals<br/>2014-2015</u> | <u>Final Actuals<br/>2015-2016</u> | <u>Adopted Budget<br/>2016-2017</u> | <u>Adjusted Budget<br/>2016-2017</u> | <u>YTD Actuals<br/>2016-2017</u> | <u>Adoption Budget<br/>2017-2018</u> |
|--|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|
| <b><u>Uses:</u></b>                      |                                    |                                    |                                     |                                      |                                  |                                      |
| 1300 Instructional Salaries Part Time    | 48,210                             | 52,144                             | 60,000                              | 46,757                               | 57,696                           | 50,000                               |
| 1400 Noninstructional Salaries Part Time | 20,223                             | 25,944                             | 50,000                              | 150,400                              | 123,265                          | 171,160                              |
| <b>Total Academic Salaries</b>           | <b>\$ 68,433</b>                   | <b>\$ 78,088</b>                   | <b>\$ 110,000</b>                   | <b>\$ 197,157</b>                    | <b>\$ 180,961</b>                | <b>\$ 221,160</b>                    |
| 2100 Noninstructional Salaries Full Time | 109,231                            | 55,791                             | 135,972                             | 135,972                              | 69,662                           | 142,113                              |
| 2300 Variable Non-Instructional          | 891,478                            | 980,326                            | 1,070,000                           | 1,110,000                            | 889,845                          | 1,085,000                            |
| 2400 Variable Classroom Aide             | 25,201                             | 21,496                             | 15,000                              | 15,000                               | 19,363                           | 15,000                               |
| 2600 Variable Aide Other                 | 649                                | 706                                | -                                   | -                                    | -                                | -                                    |
| <b>Total Classified Salaries</b>         | <b>\$ 1,026,559</b>                | <b>\$ 1,058,319</b>                | <b>\$ 1,220,972</b>                 | <b>\$ 1,260,972</b>                  | <b>\$ 978,870</b>                | <b>\$ 1,242,113</b>                  |
| 3000 Benefits                            | 163,488                            | 150,512                            | 183,927                             | 194,384                              | 163,484                          | 182,034                              |
| <b>Total Salaries and Benefits</b>       | <b>\$ 1,258,480</b>                | <b>\$ 1,286,919</b>                | <b>\$ 1,514,899</b>                 | <b>\$ 1,652,513</b>                  | <b>\$ 1,323,315</b>              | <b>\$ 1,645,307</b>                  |
| 4000 Supplies and Materials              | \$ 228,412                         | \$ 180,705                         | \$ 1,408,813                        | \$ 1,452,193                         | \$ 166,610                       | \$ 1,122,800                         |
| 5100 Consultants                         | 68,865                             | 124,434                            | 130,000                             | 104,200                              | 115,251                          | 155,503                              |
| 5200 Travel                              | 70,347                             | 85,611                             | 490,080                             | 526,080                              | 83,187                           | 529,264                              |
| 5300 Dues and Memberships                | 4,491                              | 4,463                              | -                                   | -                                    | 7,887                            | 8,000                                |
| 5500 Utilities and Housekeeping          | 17,924                             | 9,870                              | 1,400                               | 1,400                                | 6,486                            | 2,000                                |
| 5600 Contract Services                   | -                                  | 55,095                             | -                                   | -                                    | 39,765                           | -                                    |
| 5690 Other Operating Expenses            | 67,589                             | 46,336                             | 1,012,229                           | 908,602                              | 45,013                           | 1,015,169                            |
| 5800 Other Services and Expenses         | 70,746                             | 142,116                            | 124,622                             | 224,622                              | 227,217                          | 226,000                              |
| <b>Total Other Operating Expenses</b>    | <b>\$ 299,962</b>                  | <b>\$ 467,925</b>                  | <b>\$ 1,758,331</b>                 | <b>\$ 1,764,904</b>                  | <b>\$ 524,806</b>                | <b>\$ 1,935,936</b>                  |



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

| <u>Description</u>                        | <u>Final Actuals<br/>2014-2015</u> | <u>Final Actuals<br/>2015-2016</u> | <u>Adopted Budget<br/>2016-2017</u> | <u>Adjusted Budget<br/>2016-2017</u> | <u>YTD Actuals<br/>2016-2017</u> | <u>Adoption Budget<br/>2017-2018</u> |
|---|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|
| 6200 Buildings                            | 4,060                              | -                                  | 56,992                              | 56,992                               | 6,800                            | 74,731                               |
| 6300 Library Books                        | (6,346)                            | 5,372                              | 2,307                               | 2,307                                | (11,179)                         | 13,486                               |
| 6400 Equipment                            | 1,197,430                          | 837,136                            | 779,966                             | 1,429,851                            | 350,185                          | 1,251,234                            |
| <b>Total Capital Outlay</b>               | <b>\$ 1,195,144</b>                | <b>\$ 842,508</b>                  | <b>\$ 839,265</b>                   | <b>\$ 1,489,150</b>                  | <b>\$ 345,806</b>                | <b>\$ 1,339,451</b>                  |
| 7300 Interfund Transfers Out              | 488,469                            | 159                                | -                                   | 370                                  | 370                              | -                                    |
| 7600 Other Student Payments               | 3,240                              | -                                  | 5,000                               | 5,000                                | -                                | 5,000                                |
| 7800 Intrafund and Subfund Transfers Out  | 273,012                            | 96,622                             | -                                   | 101,261                              | 101,261                          | -                                    |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 764,721</b>                  | <b>\$ 96,781</b>                   | <b>\$ 5,000</b>                     | <b>\$ 106,631</b>                    | <b>\$ 101,631</b>                | <b>\$ 5,000</b>                      |
| <b>Total Expenses</b>                     | <b>\$ 3,746,719</b>                | <b>\$ 2,874,838</b>                | <b>\$ 5,526,308</b>                 | <b>\$ 6,465,391</b>                  | <b>\$ 2,462,168</b>              | <b>\$ 6,048,494</b>                  |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ (618,748)</b>                | <b>\$ 985,557</b>                  | <b>\$ -</b>                         | <b>\$ (67,327)</b>                   | <b>\$ 965,375</b>                | <b>\$ (3,481,944)</b>                |
| <b>Beginning Fund Balance</b>             | <b>3,240,495</b>                   | <b>2,621,747</b>                   | <b>3,607,303</b>                    | <b>3,607,303</b>                     | <b>3,607,303</b>                 | <b>4,572,678</b>                     |
| <b>Ending Fund Balance</b>                | <b>\$ 2,621,747</b>                | <b>\$ 3,607,304</b>                | <b>\$ 3,607,303</b>                 | <b>\$ 3,539,976</b>                  | <b>\$ 4,572,678</b>              | <b>\$ 1,090,734</b>                  |
| <b><u>Restricted Reserves</u></b>         |                                    |                                    |                                     |                                      |                                  |                                      |
| 7900 Designated Reserves                  | -                                  | -                                  | 880,714                             | 813,387                              | -                                | 827,778                              |
|   |                                    |                                    | <u>880,714</u>                      | <u>813,387</u>                       |                                  | <u>827,778</u>                       |
| <b><u>Unrestricted Reserves</u></b>       |                                    |                                    |                                     |                                      |                                  |                                      |
| 7999 Undesignated College and DO Reserves | -                                  | -                                  | 2,726,589                           | 2,726,589                            | -                                | 262,956                              |
|   |                                    |                                    | <u>2,726,589</u>                    | <u>2,726,589</u>                     |                                  | <u>262,956</u>                       |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                        | <b>\$ -</b>                        | <b>\$ 3,607,303</b>                 | <b>\$ 3,539,976</b>                  | <b>\$ -</b>                      | <b>\$ 1,090,734</b>                  |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8150 Student Financial Aid Revenue                | 15,415                     | 14,870                     | 14,870                      | 14,870                       | 15,345                   | 14,870                       |
| <b>Total Federal Revenues</b>                     | <b>\$ 15,415</b>           | <b>\$ 14,870</b>           | <b>\$ 14,870</b>            | <b>\$ 14,870</b>             | <b>\$ 15,345</b>         | <b>\$ 14,870</b>             |
| 8659 Other Reimbursable Categorical Programs      | 6,657                      | 15,894                     | 11,276                      | 11,276                       | 19,635                   | 11,276                       |
| <b>Total Other State Revenues</b>                 | <b>\$ 6,657</b>            | <b>\$ 15,894</b>           | <b>\$ 11,276</b>            | <b>\$ 11,276</b>             | <b>\$ 19,635</b>         | <b>\$ 11,276</b>             |
| 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                       | 38,707                   | 25,102                       |
| 8890 Other Local Revenues                         | 147,635                    | 139,423                    | -                           | 89,722                       | 148,480                  | -                            |
| <b>Total Other Local Revenues</b>                 | <b>\$ 188,394</b>          | <b>\$ 178,455</b>          | <b>\$ 25,102</b>            | <b>\$ 114,824</b>            | <b>\$ 191,927</b>        | <b>\$ 33,682</b>             |
| <b>Total Revenues</b>                             | <b>\$ 210,466</b>          | <b>\$ 209,219</b>          | <b>\$ 51,248</b>            | <b>\$ 140,970</b>            | <b>\$ 226,907</b>        | <b>\$ 59,828</b>             |
| 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                  | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 323,131</b>          | <b>\$ 1,329,679</b>        | <b>\$ 299,701</b>           | <b>\$ 336,461</b>            | <b>\$ 323,408</b>        | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 533,597</b>          | <b>\$ 1,538,898</b>        | <b>\$ 350,949</b>           | <b>\$ 477,431</b>            | <b>\$ 550,315</b>        | <b>\$ 59,828</b>             |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                             |                            |                            |                             |                              |                          |                              |
| 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                       | 28,722                   | 71,054                       |
| <b>Total Academic Salaries</b>           | <b>\$ 30,778</b>           | <b>\$ 35,555</b>           | <b>\$ 71,054</b>            | <b>\$ 78,554</b>             | <b>\$ 29,319</b>         | <b>\$ 71,054</b>             |
| 2100 Noninstructional Salaries Full Time | 2,080                      | 2,443                      | 8,986                       | 8,986                        | 3,653                    | -                            |
| 2300 Variable Non-Instructional          | 7,746                      | 4,440                      | 13,060                      | 19,866                       | 1,873                    | 13,060                       |
| 2400 Variable Classroom Aide             | 20,496                     | 22,554                     | 17,784                      | 32,594                       | 11,650                   | 17,784                       |
| 2600 Variable Aide Other                 | -                          | -                          | 24,225                      | 24,225                       | -                        | 24,225                       |
| <b>Total Classified Salaries</b>         | <b>\$ 30,322</b>           | <b>\$ 29,437</b>           | <b>\$ 64,055</b>            | <b>\$ 85,671</b>             | <b>\$ 17,176</b>         | <b>\$ 55,069</b>             |
| 3000 Benefits                            | 6,770                      | 8,362                      | 9,447                       | 10,792                       | 5,768                    | 8,422                        |
| <b>Total Salaries and Benefits</b>       | <b>\$ 67,870</b>           | <b>\$ 73,354</b>           | <b>\$ 144,556</b>           | <b>\$ 175,017</b>            | <b>\$ 52,263</b>         | <b>\$ 134,545</b>            |
| 4000 Supplies and Materials              | \$ 136,845                 | \$ 117,266                 | \$ 103,200                  | \$ 180,883                   | \$ 65,684                | \$ 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                       | 41,191                   | 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                        | 695                      | 1,794                        |
| 5910 Indirect Costs                      | (58,385)                   | (63,156)                   | -                           | -                            | (68,988)                 | -                            |
| <b>Total Other Operating Expenses</b>    | <b>\$ (34,824)</b>         | <b>\$ (1,698)</b>          | <b>\$ 158,291</b>           | <b>\$ 175,597</b>            | <b>\$ (12,543)</b>       | <b>\$ 158,485</b>            |
| 6400 Equipment                           | 5,185                      | 10,375                     | 176,000                     | 176,000                      | 25,518                   | 176,000                      |
| <b>Total Capital Outlay</b>              | <b>\$ 5,185</b>            | <b>\$ 10,375</b>           | <b>\$ 176,000</b>           | <b>\$ 176,000</b>            | <b>\$ 25,518</b>         | <b>\$ 176,000</b>            |

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

| <u>Description</u>                        | <u>Final Actuals<br/>2014-2015</u> | <u>Final Actuals<br/>2015-2016</u> | <u>Adopted Budget<br/>2016-2017</u> | <u>Adjusted Budget<br/>2016-2017</u> | <u>YTD Actuals<br/>2016-2017</u> | <u>Adoption Budget<br/>2017-2018</u> |
|---|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|
| 7300 Interfund Transfers Out              | 300,000                            | -                                  | -                                   | -                                    | -                                | -                                    |
| 7800 Intrafund and Subfund Transfers Out  | 1,896,431                          | 803,532                            | -                                   | 139,384                              | 139,384                          | 300,000                              |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 2,196,431</b>                | <b>\$ 803,532</b>                  | <b>\$ -</b>                         | <b>\$ 139,384</b>                    | <b>\$ 139,384</b>                | <b>\$ 300,000</b>                    |
| <b>Total Expenses</b>                     | <b>\$ 2,371,507</b>                | <b>\$ 1,002,829</b>                | <b>\$ 582,047</b>                   | <b>\$ 846,881</b>                    | <b>\$ 270,306</b>                | <b>\$ 872,230</b>                    |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ (1,837,910)</b>              | <b>\$ 536,069</b>                  | <b>\$ (231,098)</b>                 | <b>\$ (369,450)</b>                  | <b>\$ 280,009</b>                | <b>\$ (812,402)</b>                  |
| <b>Beginning Fund Balance</b>             | 2,806,305                          | 968,396                            | 1,504,466                           | 1,504,466                            | 1,504,466                        | 1,784,475                            |
| <b>Ending Fund Balance</b>                | <b>\$ 968,395</b>                  | <b>\$ 1,504,465</b>                | <b>\$ 1,273,368</b>                 | <b>\$ 1,135,016</b>                  | <b>\$ 1,784,475</b>              | <b>\$ 972,073</b>                    |
| <b><u>Restricted Reserves</u></b>         |                                    |                                    |                                     |                                      |                                  |                                      |
| 7900 Designated Reserves                  | -                                  | -                                  | 1,273,368                           | 1,135,016                            | -                                | 972,073                              |
|   |                                    |                                    | <u>1,273,368</u>                    | <u>1,135,016</u>                     |                                  | <u>972,073</u>                       |
| <b><u>Unrestricted Reserves</u></b>       |                                    |                                    |                                     |                                      |                                  |                                      |
|   |                                    |                                    | <u>0</u>                            | <u>0</u>                             |                                  | <u>0</u>                             |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                        | <b>\$ -</b>                        | <b>\$ 1,273,368</b>                 | <b>\$ 1,135,016</b>                  | <b>\$ -</b>                      | <b>\$ 972,073</b>                    |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b><u>Sources:</u></b>                            |                            |                            |                             |                              |                          |                              |
| 8851 Rentals and Leases                           | 69,499                     | 96,991                     | 65,000                      | 16,980                       | 22,030                   | 65,000                       |
| 8880 Other Student Fees                           | 14,780                     | 21,900                     | -                           | -                            | 6,450                    | -                            |
| 8890 Other Local Revenues                         | 24,751                     | 487,306                    | 15,000                      | 200,464                      | 505,963                  | 15,000                       |
| <b>Total Other Local Revenues</b>                 | <b>\$ 109,030</b>          | <b>\$ 606,197</b>          | <b>\$ 80,000</b>            | <b>\$ 217,444</b>            | <b>\$ 534,443</b>        | <b>\$ 80,000</b>             |
| <b>Total Revenues</b>                             | <b>\$ 109,030</b>          | <b>\$ 606,197</b>          | <b>\$ 80,000</b>            | <b>\$ 217,444</b>            | <b>\$ 534,443</b>        | <b>\$ 80,000</b>             |
| 8990 Intrafund and Subfund Transfers In           | -                          | 5,829,862                  | -                           | 3,025,161                    | 3,325,161                | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ -</b>                | <b>\$ 5,829,862</b>        | <b>\$ -</b>                 | <b>\$ 3,025,161</b>          | <b>\$ 3,325,161</b>      | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 109,030</b>          | <b>\$ 6,436,059</b>        | <b>\$ 80,000</b>            | <b>\$ 3,242,605</b>          | <b>\$ 3,859,604</b>      | <b>\$ 80,000</b>             |
| <b><u>Uses:</u></b>                               |                            |                            |                             |                              |                          |                              |
| 1200 Noninstructional Salaries Full Time          | -                          | 90,766                     | -                           | -                            | -                        | -                            |
| 1400 Noninstructional Salaries Part Time          | 3,945                      | -                          | -                           | -                            | -                        | -                            |
| <b>Total Academic Salaries</b>                    | <b>\$ 3,945</b>            | <b>\$ 90,766</b>           | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| 3000 Benefits                                     | 365                        | 27,185                     | -                           | -                            | -                        | -                            |
| <b>Total Salaries and Benefits</b>                | <b>\$ 4,310</b>            | <b>\$ 117,951</b>          | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| 4000 Supplies and Materials                       | \$ 100                     | \$ 6,183                   | \$ 115,229                  | \$ 115,229                   | \$ 16,234                | \$ 101,680                   |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| 5100 Consultants                          | 48,940                     | 35,046                     | 67,073                      | 237,686                      | 179,129                  | 53,810                       |
| 5200 Travel                               | -                          | 2,608                      | 75,999                      | 19,005                       | 600                      | 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)                     | (55,820)                 | (40,000)                     |
| <b>Total Other Operating Expenses</b>     | <b>\$ (135,918)</b>        | <b>\$ (122,851)</b>        | <b>\$ 103,072</b>           | <b>\$ 216,691</b>            | <b>\$ 145,203</b>        | <b>\$ 24,372</b>             |
| 6400 Equipment                            | -                          | 158,229                    | 80,000                      | 255,000                      | 286,683                  | 25,000                       |
| <b>Total Capital Outlay</b>               | <b>\$ -</b>                | <b>\$ 158,229</b>          | <b>\$ 80,000</b>            | <b>\$ 255,000</b>            | <b>\$ 286,683</b>        | <b>\$ 25,000</b>             |
| 7300 Interfund Transfers Out              | 450,000                    | 441,835                    | -                           | 7,435,464                    | 7,435,464                | -                            |
| 7800 Intrafund and Subfund Transfers Out  | -                          | 487,839                    | 250,000                     | 1,020,789                    | 1,020,789                | 437,770                      |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 450,000</b>          | <b>\$ 929,674</b>          | <b>\$ 250,000</b>           | <b>\$ 8,456,253</b>          | <b>\$ 8,456,253</b>      | <b>\$ 437,770</b>            |
| <b>Total Expenses</b>                     | <b>\$ 318,492</b>          | <b>\$ 1,089,186</b>        | <b>\$ 548,301</b>           | <b>\$ 9,043,173</b>          | <b>\$ 8,904,373</b>      | <b>\$ 588,822</b>            |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ (209,462)</b>        | <b>\$ 5,346,873</b>        | <b>\$ (468,301)</b>         | <b>\$ (5,800,568)</b>        | <b>\$ (5,044,769)</b>    | <b>\$ (508,822)</b>          |
| <b>Beginning Fund Balance</b>             | 887,381                    | 677,918                    | 6,024,792                   | 6,024,792                    | 6,024,792                | 980,024                      |
| <b>Ending Fund Balance</b>                | <b>\$ 677,919</b>          | <b>\$ 6,024,791</b>        | <b>\$ 5,556,491</b>         | <b>\$ 224,224</b>            | <b>\$ 980,023</b>        | <b>\$ 471,202</b>            |
| <b>Restricted Reserves</b>                |                            |                            |                             |                              |                          |                              |
| 7900 Designated Reserves                  | -                          | -                          | 5,556,491                   | 224,224                      | -                        | 471,202                      |
|   |                            |                            | <u>5,556,491</u>            | <u>224,224</u>               |                          | <u>471,202</u>               |
| <b>Unrestricted Reserves</b>              |                            |                            |                             |                              |                          |                              |
|   |                            |                            | <u>0</u>                    | <u>0</u>                     |                          | <u>0</u>                     |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 5,556,491</b>         | <b>\$ 224,224</b>            | <b>\$ -</b>              | <b>\$ 471,202</b>            |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adopted Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                             |                              |                          |                              |
| 8690 State Tax Subventions                        | -                          | 5,228,661                  | 5,333,234                   | 6,234,550                    | 6,234,551                | 6,234,552                    |
| <b>Total Other State Revenues</b>                 | \$ -                       | \$ 5,228,661               | \$ 5,333,234                | \$ 6,234,550                 | \$ 6,234,551             | \$ 6,234,552                 |
| <b>Total Revenues</b>                             | \$ -                       | \$ 5,228,661               | \$ 5,333,234                | \$ 6,234,550                 | \$ 6,234,551             | \$ 6,234,552                 |
| <b>Total Revenues and Other Financing Sources</b> | \$ -                       | \$ 5,228,661               | \$ 5,333,234                | \$ 6,234,550                 | \$ 6,234,551             | \$ 6,234,552                 |
| <b>Uses:</b>                                      |                            |                            |                             |                              |                          |                              |
| 3000 Benefits                                     | -                          | 5,228,661                  | 5,333,234                   | 6,234,550                    | 6,234,551                | 6,234,552                    |
| <b>Total Salaries and Benefits</b>                | \$ -                       | \$ 5,228,661               | \$ 5,333,234                | \$ 6,234,550                 | \$ 6,234,551             | \$ 6,234,552                 |
| <b>Total Expenses</b>                             | \$ -                       | \$ 5,228,661               | \$ 5,333,234                | \$ 6,234,550                 | \$ 6,234,551             | \$ 6,234,552                 |
| <b>Net Revenues Over (Under) Expenses</b>         | \$ -                       | \$ -                       | \$ -                        | \$ -                         | \$ -                     | \$ -                         |
| <b>Ending Fund Balance</b>                        | \$ -                       | \$ -                       | \$ -                        | \$ -                         | \$ -                     | \$ -                         |
| <b>Board Restricted Reserves</b>                  |                            |                            | 0                           | 0                            |                          | 0                            |
| <b>Unrestricted Reserves</b>                      |                            |                            | 0                           | 0                            |                          | 0                            |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b><u>District Services</u></b>  |                            |                            |                              |                              |                          |                              |
| Facilities   | 200,000                    | 18,037                     | -                            | 20,000                       | 26,300                   | -                            |
| Administrative Services and Finance  | (34,858)                   | 767,122                    | 390,000                      | 8,469,259                    | 8,400,102                | 437,770                      |
| Human Resources  | 42,790                     | 15,370                     | 112,073                      | 112,073                      | 23,558                   | 98,810                       |
| Payroll  | 100,000                    | -                          | -                            | -                            | -                        | -                            |
| Educational Planning   | 10,560                     | 148,465                    | 999                          | 171,612                      | 171,213                  | 562                          |
| Police Services  | -                          | 140,192                    | -                            | 225,000                      | 283,199                  | -                            |
| Research   | -                          | -                          | 45,229                       | 45,229                       | -                        | 51,680                       |
| <b>Total District Office Expenditures and Transfers Out</b>                  | <b>\$ 318,492</b>          | <b>\$ 1,089,186</b>        | <b>\$ 548,301</b>            | <b>\$ 9,043,173</b>          | <b>\$ 8,904,372</b>      | <b>\$ 588,822</b>            |
| <b><u>Districtwide Expenses</u></b>  |                            |                            |                              |                              |                          |                              |
| Districtwide Operations  | -                          | 5,228,661                  | 5,333,234                    | 6,234,550                    | 6,234,551                | 6,234,552                    |
| <b>Total Districtwide Expenditures and Transfers Out</b>                     | <b>\$ -</b>                | <b>\$ 5,228,661</b>        | <b>\$ 5,333,234</b>          | <b>\$ 6,234,550</b>          | <b>\$ 6,234,551</b>      | <b>\$ 6,234,552</b>          |
| <b>Total District Office and Districtwide Expenditures and Transfers Out</b> | <b>\$ 318,492</b>          | <b>\$ 6,317,847</b>        | <b>\$ 5,881,535</b>          | <b>\$ 15,277,723</b>         | <b>\$ 15,138,923</b>     | <b>\$ 6,823,374</b>          |
| <b><u>Board and District Office Restricted Reserves</u></b>                  |                            |                            |                              |                              |                          |                              |
| Designated Reserves  | -                          | -                          | 5,556,491                    | 224,224                      | -                        | 471,202                      |
|  |                            |                            | <u>5,556,491</u>             | <u>224,224</u>               |                          | <u>471,202</u>               |
| <b>Total Budgeted Reserves</b>   | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 5,556,491</b>          | <b>\$ 224,224</b>            | <b>\$ -</b>              | <b>\$ 471,202</b>            |



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

**SECTION - III  
For ALL FUNDS**

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

| Description                                    | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                |                            |                            |                              |                              |                          |                              |
| 8610 General Apportionment Revenue             | 26,923,176                 | 31,136,278                 | 18,306,215                   | 27,345,099                   | 26,771,398               | 26,553,752                   |
| 8630 Education Protection Account              | 26,449,144                 | 22,869,086                 | 22,129,844                   | 22,875,807                   | 22,884,132               | 21,368,646                   |
| 8671 Homeowners Revenue                        | 670,831                    | 662,014                    | 675,847                      | 652,178                      | 652,178                  | 665,222                      |
| 8672 In Lieu of Taxes (wildlife)               | 7,536                      | 4,408                      | 7,536                        | 3,902                        | 3,902                    | 3,980                        |
| 8811 Tax Allocation, Secured Roll Revenue      | 69,153,043                 | 76,089,418                 | 85,577,345                   | 79,065,018                   | 79,065,018               | 80,646,318                   |
| 8812 Tax Allocation, Supplemental Roll Revenue | 871,342                    | 24,272                     | 930,853                      | 2,081,374                    | 2,081,374                | 2,123,002                    |
| 8813 Tax Allocation, Unsecured Roll Revenue    | 2,676,580                  | 2,543,016                  | 2,841,723                    | 2,523,641                    | 2,523,641                | 2,574,114                    |
| 8817 ERAF                                      | 5,329,334                  | 9,376,736                  | 9,851,657                    | 11,747,124                   | 11,827,572               | 12,064,124                   |
| 8819 Redevelopment Agency Revenue/Residual     | 2,819,009                  | 2,269,538                  | 2,176,908                    | 2,639,633                    | 2,813,569                | 2,869,840                    |
| 8874 98% of Enrollment Fees                    | 15,565,939                 | 16,583,092                 | 16,583,092                   | 16,273,792                   | 16,273,792               | 16,583,092                   |
| <b>Apportionment Revenues</b>                  | <b>\$ 150,465,934</b>      | <b>\$ 161,557,858</b>      | <b>\$ 159,081,020</b>        | <b>\$ 165,207,568</b>        | <b>\$ 164,896,576</b>    | <b>\$ 165,452,090</b>        |
| 8150 Student Financial Aid Revenue             | 46,230                     | 44,970                     | 14,870                       | 14,870                       | 44,740                   | 25,370                       |
| 8160 Veterans Education                        | 6,684                      | 7,975                      | 2,995                        | 2,995                        | 4,608                    | 2,995                        |
| 8190 Other Federal Revenues                    | -                          | -                          | -                            | -                            | 705                      | -                            |
| <b>Total Federal Revenues</b>                  | <b>\$ 52,914</b>           | <b>\$ 52,945</b>           | <b>\$ 17,865</b>             | <b>\$ 17,865</b>             | <b>\$ 50,053</b>         | <b>\$ 28,365</b>             |
| 8613 Apprenticeship Revenue                    | 78,970                     | 366,317                    | 481,518                      | 481,518                      | 439,263                  | 501,500                      |
| 8614 Part Time Instructor Pay Increase         | 649,465                    | 586,892                    | 582,066                      | 526,989                      | 526,989                  | 552,912                      |
| 8617 Part Time Office Hours                    | 151,769                    | 148,970                    | 125,000                      | 261,903                      | 261,903                  | 250,000                      |
| 8618 Part Time Health Revenue                  | 33,015                     | 40,962                     | 40,000                       | 36,190                       | 36,190                   | 40,000                       |
| 8620 General Categorical Programs              | 306,142                    | 308,810                    | 295,290                      | 295,290                      | 317,515                  | 295,290                      |
| 8659 Other Reimbursable Categorical Programs   | 13,063                     | 32,232                     | 11,276                       | 11,276                       | 39,819                   | 18,526                       |
| 8680 Lottery Revenue                           | 4,149,875                  | 4,379,165                  | 4,663,787                    | 4,075,667                    | 3,924,052                | 3,871,336                    |
| 8690 State Tax Subventions                     | 1,951,598                  | 21,722,785                 | 6,135,938                    | 9,641,189                    | 9,641,190                | 6,993,644                    |
| <b>Total Other State Revenues</b>              | <b>\$ 7,333,897</b>        | <b>\$ 27,586,133</b>       | <b>\$ 12,334,875</b>         | <b>\$ 15,330,022</b>         | <b>\$ 15,186,921</b>     | <b>\$ 12,523,208</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 8820 Contributions and Gifts                      | 84,238                     | -                          | -                            | -                            | -                        | -                            |
| 8830 Contract Services                            | 105,745                    | 149,046                    | 100,000                      | 145,000                      | 214,160                  | 153,580                      |
| 8840 Sales and Commissions                        | 92,121                     | 111,574                    | -                            | 108,954                      | 108,953                  | -                            |
| 8851 Rentals and Leases                           | 535,474                    | 388,399                    | 262,000                      | 377,419                      | 418,472                  | 248,500                      |
| 8860 Interest and Investment Income               | 137,393                    | 304,798                    | 150,000                      | 584,727                      | 638,030                  | 550,000                      |
| 8874 2% of Enrollment Fees                        | 317,672                    | 338,430                    | 331,985                      | 331,985                      | 332,119                  | 338,430                      |
| 8870 Other Student Fees and Charges               | 2,146,505                  | 2,541,317                  | 2,290,398                    | 2,549,931                    | 2,616,010                | 2,339,412                    |
| 8880 Nonresident Tuition                          | 13,280,884                 | 13,270,577                 | 13,659,405                   | 13,258,336                   | 13,258,336               | 14,759,926                   |
| 8880 Other Student Fees                           | 822,922                    | 1,292,188                  | 1,400,102                    | 1,375,482                    | 1,801,776                | 1,400,102                    |
| 8890 Other Local Revenues                         | 3,641,524                  | 4,136,017                  | 5,534,449                    | 6,676,481                    | 4,027,222                | 3,110,922                    |
| <b>Total Other Local Revenues</b>                 | <b>\$ 21,164,478</b>       | <b>\$ 22,532,346</b>       | <b>\$ 23,728,339</b>         | <b>\$ 25,408,315</b>         | <b>\$ 23,415,078</b>     | <b>\$ 22,900,872</b>         |
| <b>Total Revenues</b>                             | <b>\$ 179,017,223</b>      | <b>\$ 211,729,282</b>      | <b>\$ 195,162,099</b>        | <b>\$ 205,963,770</b>        | <b>\$ 203,548,628</b>    | <b>\$ 200,904,535</b>        |
| 8900 Other Financing Sources, Miscellaneous       | 1,456                      | 1,895                      | -                            | 2,000                        | 2,000                    | -                            |
| 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                      | 1,142,014                    | 1,049,752                | 394,010                      |
| 8990 Intrafund and Subfund Transfers In           | 33,225,836                 | 46,889,679                 | 25,868,653                   | 31,258,935                   | 32,237,953               | 27,133,551                   |
| 8994 Operating Allocation                         | 142,117,770                | 153,693,621                | 155,860,320                  | 155,471,064                  | 155,471,064              | 162,152,719                  |
| <b>Total Other Financing Sources</b>              | <b>\$ 175,930,435</b>      | <b>\$ 201,386,020</b>      | <b>\$ 182,104,900</b>        | <b>\$ 187,876,013</b>        | <b>\$ 188,780,937</b>    | <b>\$ 189,682,280</b>        |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 354,947,658</b>      | <b>\$ 413,115,302</b>      | <b>\$ 377,266,999</b>        | <b>\$ 393,839,783</b>        | <b>\$ 392,329,565</b>    | <b>\$ 390,586,815</b>        |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Uses:</b>                                       |                            |                            |                              |                              |                          |                              |
| 1100 Monthly Instructional Salary                  | 30,821,967                 | 32,542,938                 | 34,614,400                   | 34,614,400                   | 34,609,214               | 33,739,591                   |
| 1200 Noninstructional Salaries Full Time           | 12,674,309                 | 12,833,296                 | 13,660,309                   | 13,574,379                   | 13,363,204               | 14,244,985                   |
| 1300 Instructional Salaries Part Time              | 30,705,737                 | 31,285,448                 | 31,993,907                   | 31,976,038                   | 30,017,213               | 32,372,330                   |
| 1400 Noninstructional Salaries Part Time           | 1,509,772                  | 1,793,528                  | 1,156,097                    | 1,506,988                    | 1,784,069                | 1,533,797                    |
| <b>Total Academic Salaries</b>                     | <b>\$ 75,711,785</b>       | <b>\$ 78,455,210</b>       | <b>\$ 81,424,713</b>         | <b>\$ 81,671,805</b>         | <b>\$ 79,773,700</b>     | <b>\$ 81,890,703</b>         |
| 2100 Noninstructional Salaries Full Time           | 24,280,580                 | 25,322,355                 | 28,110,273                   | 28,126,588                   | 26,376,622               | 27,958,760                   |
| 2200 Instructional Aides Full Time                 | 2,582,894                  | 2,794,646                  | 3,079,861                    | 3,078,389                    | 2,933,798                | 3,172,169                    |
| 2300 Variable Non-Instructional                    | 3,866,151                  | 4,277,255                  | 2,786,234                    | 2,825,170                    | 4,534,367                | 3,031,246                    |
| 2400 Variable Classroom Aide                       | 968,877                    | 1,119,743                  | 544,611                      | 682,582                      | 919,379                  | 539,541                      |
| 2500 Variable Manager/Supervisor Short Term Hourly | 149,187                    | 99,124                     | -                            | -                            | -                        | -                            |
| 2600 Variable Aide Other                           | 224,495                    | 253,508                    | 138,812                      | 231,792                      | 292,997                  | 138,812                      |
| <b>Total Classified Salaries</b>                   | <b>\$ 32,072,184</b>       | <b>\$ 33,866,631</b>       | <b>\$ 34,659,791</b>         | <b>\$ 34,944,521</b>         | <b>\$ 35,057,163</b>     | <b>\$ 34,840,528</b>         |
| 3000 Benefits                                      | 44,586,257                 | 52,010,176                 | 56,562,544                   | 57,273,004                   | 55,752,450               | 60,105,633                   |
| <b>Total Salaries and Benefits</b>                 | <b>\$ 152,370,226</b>      | <b>\$ 164,332,017</b>      | <b>\$ 172,647,048</b>        | <b>\$ 173,889,330</b>        | <b>\$ 170,583,313</b>    | <b>\$ 176,836,864</b>        |
| 4000 Supplies and Materials                        | \$ 2,311,500               | \$ 2,046,532               | \$ 4,876,820                 | \$ 4,560,931                 | \$ 2,013,621             | \$ 4,353,902                 |

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

| Description                              | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 5100 Consultants                         | 1,274,101                  | 1,347,861                  | 1,328,694                    | 1,561,265                    | 1,446,509                | 1,378,012                    |
| 5200 Travel                              | 715,155                    | 814,163                    | 1,356,699                    | 1,443,378                    | 830,799                  | 1,527,431                    |
| 5300 Dues and Memberships                | 361,353                    | 401,056                    | 260,983                      | 252,088                      | 396,728                  | 335,248                      |
| 5400 Insurance                           | 3,207,138                  | 3,281,901                  | 3,412,508                    | 3,106,956                    | 3,100,109                | 3,456,522                    |
| 5500 Utilities and Housekeeping          | 4,047,628                  | 3,986,146                  | 4,199,652                    | 4,454,408                    | 4,375,296                | 4,699,762                    |
| 5600 Contract Services                   | 3,574,469                  | 3,714,500                  | 3,616,096                    | 3,814,974                    | 3,793,106                | 3,662,148                    |
| 5690 Other Operating Expenses            | 1,118,287                  | 1,130,956                  | 2,329,631                    | 2,331,626                    | 1,415,552                | 2,700,378                    |
| 5700 Legal/Elections/Audit Expenses      | 893,111                    | 561,294                    | 942,000                      | 1,009,257                    | 1,014,965                | 675,000                      |
| 5800 Other Services and Expenses         | 1,151,234                  | 1,464,966                  | 1,072,525                    | 1,479,419                    | 1,445,374                | 1,413,568                    |
| 5900 Interprogram Charges (credits)      | (36,624)                   | (98,879)                   | 56,198                       | 57,198                       | (8,341)                  | 56,392                       |
| 5910 Indirect Costs                      | (310,828)                  | (250,623)                  | (40,000)                     | (40,000)                     | (188,175)                | (40,000)                     |
| <b>Total Other Operating Expenses</b>    | <b>\$ 15,995,024</b>       | <b>\$ 16,353,341</b>       | <b>\$ 18,534,986</b>         | <b>\$ 19,470,569</b>         | <b>\$ 17,621,922</b>     | <b>\$ 19,864,461</b>         |
| 6100 Sites and Site Improvements         | -                          | -                          | 1,500                        | 1,500                        | -                        | 1,500                        |
| 6200 Buildings                           | 20,230                     | 27,784                     | 64,710                       | 79,759                       | 43,486                   | 82,449                       |
| 6300 Library Books                       | 61,898                     | 83,271                     | 64,057                       | 72,552                       | 70,315                   | 75,236                       |
| 6400 Equipment                           | 1,993,633                  | 1,814,041                  | 2,091,279                    | 2,853,806                    | 1,237,736                | 2,461,857                    |
| <b>Total Capital Outlay</b>              | <b>\$ 2,075,761</b>        | <b>\$ 1,925,096</b>        | <b>\$ 2,221,546</b>          | <b>\$ 3,007,617</b>          | <b>\$ 1,351,537</b>      | <b>\$ 2,621,042</b>          |
| 7300 Interfund Transfers Out             | 10,066,163                 | 18,364,767                 | 1,439,371                    | 13,787,589                   | 18,277,414               | 1,351,802                    |
| 7600 Other Student Payments              | 3,566                      | 2,875                      | 7,097                        | 7,097                        | 2,794                    | 7,097                        |
| 7800 Intrafund and Subfund Transfers Out | 33,225,836                 | 46,889,680                 | 25,868,652                   | 31,289,547                   | 32,237,952               | 27,133,551                   |
| 94xx District Office Assessment          | 142,117,770                | 153,693,621                | 155,860,320                  | 155,471,064                  | 155,471,064              | 162,152,719                  |
| <b>Total Transfers and Other Outgo</b>   | <b>\$ 185,413,335</b>      | <b>\$ 218,950,943</b>      | <b>\$ 183,175,440</b>        | <b>\$ 200,555,297</b>        | <b>\$ 205,989,224</b>    | <b>\$ 190,645,169</b>        |
| <b>Total Expenses</b>                    | <b>\$ 358,165,846</b>      | <b>\$ 403,607,929</b>      | <b>\$ 381,455,840</b>        | <b>\$ 401,483,744</b>        | <b>\$ 397,559,617</b>    | <b>\$ 394,321,438</b>        |

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

| Description  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Net Revenues Over (Under) Expenses</b>                | <b>\$ (3,218,188)</b>      | <b>\$ 9,507,373</b>        | <b>\$ (4,188,841)</b>        | <b>\$ (7,643,961)</b>        | <b>\$ (5,230,052)</b>    | <b>\$ (3,734,623)</b>        |
| <b>Beginning Fund Balance</b>                            | 35,341,892                 | 32,123,704                 | 41,633,214                   | 41,631,077                   | 41,631,077               | 36,401,031                   |
| <b>Ending Fund Balance</b>                               | <b>\$ 32,123,704</b>       | <b>\$ 41,631,077</b>       | <b>\$ 37,444,373</b>         | <b>\$ 33,987,116</b>         | <b>\$ 36,401,025</b>     | <b>\$ 32,666,408</b>         |
| <b><u>Board and College / DO Restricted Reserves</u></b> |                            |                            |                              |                              |                          |                              |
| 7901 5% General Fund Reserve                             | -                          | -                          | 9,262,598                    | 8,805,524                    | -                        | 9,480,777                    |
| 7902 5% Board Contingency Reserve                        | -                          | -                          | 9,262,598                    | 8,805,524                    | -                        | 9,480,777                    |
| 7903 Deficit Funding Reserve                             | -                          | -                          | 811,637                      | 431,637                      | -                        | 838,473                      |
| 7904 College/DO Local Reserves (1% minimum)              | -                          | -                          | 4,293,005                    | 780,242                      | -                        | 4,282,818                    |
| 7907 Load Bank and Vacation Liability Reserve            | -                          | -                          | 88,941                       | 88,941                       | -                        | 88,941                       |
| 7900 Designated Reserves                                 | -                          | -                          | 9,353,658                    | 4,015,784                    | -                        | 3,769,564                    |
|  |                            |                            | <u>33,072,437</u>            | <u>22,927,652</u>            |                          | <u>27,941,350</u>            |
| <b><u>Unrestricted Reserves</u></b>                      |                            |                            |                              |                              |                          |                              |
| 7997 Undesignated District Reserves                      | -                          | -                          | 235,755                      | 6,729,520                    | -                        | 313,481                      |
| 7999 Undesignated College and DO Reserves                | -                          | -                          | 4,136,181                    | 4,329,944                    | -                        | 4,411,577                    |
|  |                            |                            | <u>4,371,936</u>             | <u>11,059,464</u>            |                          | <u>4,725,058</u>             |
| <b>Total Budgeted Reserves</b>                           | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 37,444,373</b>         | <b>\$ 33,987,116</b>         | <b>\$ -</b>              | <b>\$ 32,666,408</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8120 Higher Education Act                         | 2,505,902                  | 2,483,134                  | 1,894,381                    | 1,894,381                    | 1,999,027                | 1,730,911                    |
| 8150 Student Financial Aid Revenue                | 480,521                    | 522,377                    | 444,250                      | 621,183                      | 591,424                  | 340,550                      |
| 8170 Vocational & Technical Education Act (VTEA)  | 1,208,401                  | 1,080,617                  | 1,108,265                    | 1,082,504                    | 708,510                  | 696,244                      |
| 8190 Other Federal Revenues                       | 4,009,214                  | 2,718,326                  | 1,246,733                    | 1,404,824                    | 737,993                  | 747,167                      |
| <b>Total Federal Revenues</b>                     | <b>\$ 8,204,038</b>        | <b>\$ 6,804,454</b>        | <b>\$ 4,693,629</b>          | <b>\$ 5,002,892</b>          | <b>\$ 4,036,954</b>      | <b>\$ 3,514,872</b>          |
| 8610 General Apportionments                       | 158,495                    | 143,312                    | 142,720                      | 143,974                      | 143,974                  | 99,908                       |
| 8620 General Categorical Programs                 | 11,393,110                 | 15,735,130                 | 16,714,442                   | 24,046,729                   | 24,409,486               | 16,735,666                   |
| 8659 Other Reimbursable Categorical Programs      | 2,180,277                  | 2,487,548                  | 2,428,795                    | 4,248,295                    | 3,812,510                | 2,810,680                    |
| 8680 Other State Non-Tax Revenues                 | 1,399,987                  | 1,361,567                  | 161,600                      | 2,121,020                    | 2,080,124                | 161,600                      |
| 8680 Lottery Revenue                              | 1,169,829                  | 1,494,650                  | 1,489,548                    | 1,489,548                    | 1,327,092                | 1,164,039                    |
| 8690 Other State Revenues                         | 1,376,206                  | 2,886,693                  | 2,486,545                    | 8,849,153                    | 4,650,583                | 6,823,025                    |
| <b>Total State Revenues</b>                       | <b>\$ 17,677,904</b>       | <b>\$ 24,108,900</b>       | <b>\$ 23,423,650</b>         | <b>\$ 40,898,719</b>         | <b>\$ 36,423,769</b>     | <b>\$ 27,794,918</b>         |
| 8820 Contributions and Gifts                      | 138,795                    | 146,846                    | 157,557                      | 409,528                      | 402,719                  | 215,706                      |
| 8830 Contract Services                            | 5,880                      | 13,522                     | -                            | 770                          | 770                      | -                            |
| 8880 Nonresident Tuition and Other Student Fees   | 1,373,533                  | 1,394,528                  | 1,430,000                    | 1,430,000                    | 1,504,196                | 1,435,000                    |
| 8890 Other Local Revenues                         | 2,166,288                  | 2,147,587                  | 2,151,415                    | 2,371,543                    | 1,870,652                | 2,147,251                    |
| <b>Total Local Revenues</b>                       | <b>\$ 3,684,496</b>        | <b>\$ 3,702,483</b>        | <b>\$ 3,738,972</b>          | <b>\$ 4,211,841</b>          | <b>\$ 3,778,337</b>      | <b>\$ 3,797,957</b>          |
| <b>Total Revenues</b>                             | <b>\$ 29,566,438</b>       | <b>\$ 34,615,837</b>       | <b>\$ 31,856,251</b>         | <b>\$ 50,113,452</b>         | <b>\$ 44,239,060</b>     | <b>\$ 35,107,747</b>         |
| 8980 Interfund Transfers In                       | 319,322                    | 250,000                    | -                            | 500,000                      | 500,000                  | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 319,322</b>          | <b>\$ 250,000</b>          | <b>\$ -</b>                  | <b>\$ 500,000</b>            | <b>\$ 500,000</b>        | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 29,885,760</b>       | <b>\$ 34,865,837</b>       | <b>\$ 31,856,251</b>         | <b>\$ 50,613,452</b>         | <b>\$ 44,739,060</b>     | <b>\$ 35,107,747</b>         |

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

| <u>Description</u>                       | <u>Final Actuals<br/>2014-2015</u> | <u>Final Actuals<br/>2015-2016</u> | <u>Adoption Budget<br/>2016-2017</u> | <u>Adjusted Budget<br/>2016-2017</u> | <u>YTD Actuals<br/>2016-2017</u> | <u>Adoption Budget<br/>2017-2018</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|
| <b><u>Uses:</u></b>                      |                                    |                                    |                                      |                                      |                                  |                                      |
| 1100 Monthly Instructional Salary        | 68,831                             | 116,081                            | 20,806                               | 639,987                              | 258,448                          | 221,359                              |
| 1200 Noninstructional Salaries Full Time | 1,812,690                          | 3,230,131                          | 3,859,041                            | 4,437,991                            | 3,444,666                        | 3,605,755                            |
| 1300 Instructional Salaries Part Time    | 665,441                            | 414,400                            | 212,971                              | 930,917                              | 337,241                          | 714,665                              |
| 1400 Noninstructional Salaries Part Time | 2,293,773                          | 2,667,859                          | 1,033,940                            | 3,191,348                            | 2,689,254                        | 1,886,323                            |
| <b>Total Academic Salaries</b>           | <b>\$ 4,840,735</b>                | <b>\$ 6,428,471</b>                | <b>\$ 5,126,758</b>                  | <b>\$ 9,200,243</b>                  | <b>\$ 6,729,609</b>              | <b>\$ 6,428,102</b>                  |
| 2100 Noninstructional Salaries Full Time | 4,955,475                          | 5,969,916                          | 6,759,634                            | 8,169,411                            | 6,204,784                        | 6,806,086                            |
| 2200 Instructional Aides Full Time       | 81,112                             | 109,155                            | 61,090                               | 87,688                               | 59,093                           | 45,423                               |
| 2300 Variable Non-Instructional          | 2,516,835                          | 2,740,508                          | 1,152,953                            | 3,059,397                            | 2,827,486                        | 1,726,871                            |
| 2400 Variable Classroom Aide             | 310,112                            | 293,697                            | 80,819                               | 360,625                              | 374,898                          | 52,125                               |
| 2600 Variable Aide Other                 | 106,455                            | 146,891                            | 48,000                               | 49,156                               | 118,282                          | 10,000                               |
| <b>Total Classified Salaries</b>         | <b>\$ 7,969,989</b>                | <b>\$ 9,260,167</b>                | <b>\$ 8,102,496</b>                  | <b>\$ 11,726,277</b>                 | <b>\$ 9,584,543</b>              | <b>\$ 8,640,505</b>                  |
| 3000 Benefits                            | 3,801,201                          | 5,314,179                          | 5,284,035                            | 7,823,642                            | 5,839,081                        | 5,890,824                            |
| <b>Total Salaries and Benefits</b>       | <b>\$ 16,611,925</b>               | <b>\$ 21,002,817</b>               | <b>\$ 18,513,289</b>                 | <b>\$ 28,750,162</b>                 | <b>\$ 22,153,233</b>             | <b>\$ 20,959,431</b>                 |
| 4000 Supplies and Materials              | \$ 2,460,766                       | \$ 2,818,266                       | \$ 2,828,197                         | \$ 3,329,512                         | \$ 2,603,742                     | \$ 2,747,047                         |
| 5100 Consultants                         | 2,501,678                          | 2,446,262                          | 457,864                              | 3,088,265                            | 2,065,356                        | 1,413,346                            |
| 5200 Travel                              | 540,110                            | 649,100                            | 762,571                              | 1,002,319                            | 738,556                          | 543,593                              |
| 5300 Dues and Memberships                | 60,917                             | 47,246                             | 23,400                               | 38,873                               | 47,351                           | 33,200                               |
| 5500 Utilities and Housekeeping          | 10,127                             | 7,705                              | 4,552                                | 13,429                               | 10,680                           | 3,650                                |
| 5600 Contract Services                   | 389,086                            | 449,198                            | 257,848                              | 612,776                              | 407,711                          | 218,989                              |
| 5690 Other Operating Expenses            | 2,218,076                          | 2,006,605                          | 1,195,614                            | 2,923,825                            | 2,939,534                        | 545,337                              |
| 5800 Other Services and Expenses         | 273,201                            | 488,896                            | 199,187                              | 460,413                              | 231,513                          | 151,496                              |
| 5900 Interprogram Charges (credits)      | 5,494                              | 9,804                              | 5,382                                | 8,568                                | 15,192                           | 39,891                               |
| 5910 Indirect Costs                      | 515,034                            | 443,106                            | 157,823                              | 585,399                              | 413,470                          | 274,977                              |
| <b>Total Other Operating Expenses</b>    | <b>\$ 6,513,723</b>                | <b>\$ 6,547,922</b>                | <b>\$ 3,064,241</b>                  | <b>\$ 8,733,867</b>                  | <b>\$ 6,869,363</b>              | <b>\$ 3,224,479</b>                  |



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

| Description                                  | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 6100 Sites and Site Improvements             | 12,834                     | 1,738                      | -                            | -                            | -                        | -                            |
| 6200 Buildings                               | -                          | -                          | -                            | 75,800                       | 3,000                    | -                            |
| 6300 Library Books                           | 56,534                     | 49,563                     | -                            | 35,802                       | 44,098                   | -                            |
| 6400 Equipment                               | 2,609,347                  | 2,439,940                  | 369,794                      | 3,138,758                    | 2,506,746                | 971,558                      |
| <b>Total Capital Outlay</b>                  | <b>\$ 2,678,715</b>        | <b>\$ 2,491,241</b>        | <b>\$ 369,794</b>            | <b>\$ 3,250,360</b>          | <b>\$ 2,553,844</b>      | <b>\$ 971,558</b>            |
| 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                    | 2,008,456                    | 1,804,941                | 1,722,860                    |
| 7900 Grant net AR (deferrals) not yet posted | -                          | -                          | 4,779,188                    | 4,380,632                    | 8,471,753                | 5,609,843                    |
| <b>Total Transfers and Other Outgo</b>       | <b>\$ 1,596,472</b>        | <b>\$ 1,923,328</b>        | <b>\$ 7,190,555</b>          | <b>\$ 6,412,324</b>          | <b>\$ 10,293,468</b>     | <b>\$ 7,332,703</b>          |
| <b>Total Expenses</b>                        | <b>\$ 29,861,601</b>       | <b>\$ 34,783,574</b>       | <b>\$ 31,966,076</b>         | <b>\$ 50,476,225</b>         | <b>\$ 44,473,650</b>     | <b>\$ 35,235,218</b>         |
| <b>Net Revenues Over (Under) Expenses</b>    | <b>\$ 24,159</b>           | <b>\$ 82,263</b>           | <b>\$ (109,825)</b>          | <b>\$ 137,227</b>            | <b>\$ 265,410</b>        | <b>\$ (127,471)</b>          |
| <b>Beginning Fund Balance</b>                | 234,557                    | 258,716                    | 340,980                      | 340,979                      | 340,980                  | 606,389                      |
| <b>Ending Fund Balance</b>                   | <b>\$ 258,716</b>          | <b>\$ 340,979</b>          | <b>\$ 231,155</b>            | <b>\$ 478,206</b>            | <b>\$ 606,390</b>        | <b>\$ 478,918</b>            |
| 7998 Restricted Reserve                      | -                          | -                          | 231,155                      | 478,206                      | -                        | 478,918                      |
| <b>Total Budgeted Reserves</b>               | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 231,155</b>            | <b>\$ 478,206</b>            | <b>\$ -</b>              | <b>\$ 478,918</b>            |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8670 State Tax Subventions                        | 55,136                     | 46,089                     | 52,950                       | 52,950                       | 44,038                   | 52,950                       |
| <b>Total State Revenues</b>                       | <b>\$ 55,136</b>           | <b>\$ 46,089</b>           | <b>\$ 52,950</b>             | <b>\$ 52,950</b>             | <b>\$ 44,038</b>         | <b>\$ 52,950</b>             |
| 8810 Property Taxes                               | 7,080,512                  | 6,790,267                  | 6,962,900                    | 6,962,900                    | 7,093,710                | 7,181,462                    |
| 8860 Interest and Investment Income               | 10,071                     | 18,462                     | 15,750                       | 15,750                       | 30,591                   | 6,540                        |
| <b>Total Local Revenues</b>                       | <b>\$ 7,090,583</b>        | <b>\$ 6,808,729</b>        | <b>\$ 6,978,650</b>          | <b>\$ 6,978,650</b>          | <b>\$ 7,124,301</b>      | <b>\$ 7,188,002</b>          |
| <b>Total Revenues</b>                             | <b>\$ 7,145,719</b>        | <b>\$ 6,854,818</b>        | <b>\$ 7,031,600</b>          | <b>\$ 7,031,600</b>          | <b>\$ 7,168,339</b>      | <b>\$ 7,240,952</b>          |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 7,145,719</b>        | <b>\$ 6,854,818</b>        | <b>\$ 7,031,600</b>          | <b>\$ 7,031,600</b>          | <b>\$ 7,168,339</b>      | <b>\$ 7,240,952</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 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                    |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 6,870,940</b>        | <b>\$ 6,959,725</b>        | <b>\$ 6,924,625</b>          | <b>\$ 6,924,625</b>          | <b>\$ 6,924,625</b>      | <b>\$ 7,060,750</b>          |
| <b>Total Expenses</b>                             | <b>\$ 6,870,940</b>        | <b>\$ 6,959,725</b>        | <b>\$ 6,924,625</b>          | <b>\$ 6,924,625</b>          | <b>\$ 6,924,625</b>      | <b>\$ 7,060,750</b>          |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 274,779</b>          | <b>\$ (104,907)</b>        | <b>\$ 106,975</b>            | <b>\$ 106,975</b>            | <b>\$ 243,714</b>        | <b>\$ 180,202</b>            |
| <b>Beginning Fund Balance</b>                     | 5,045,498                  | 5,320,276                  | 5,215,369                    | 5,215,369                    | 5,215,369                | 5,459,084                    |
| <b>Ending Fund Balance</b>                        | <b>\$ 5,320,277</b>        | <b>\$ 5,215,369</b>        | <b>\$ 5,322,344</b>          | <b>\$ 5,322,344</b>          | <b>\$ 5,459,083</b>      | <b>\$ 5,639,286</b>          |
| 7912 Restricted Debt Reserve                      | -                          | -                          | 5,322,344                    | 5,322,344                    | -                        | 5,639,286                    |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 5,322,344</b>          | <b>\$ 5,322,344</b>          | <b>\$ -</b>              | <b>\$ 5,639,286</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8670 State Tax Subventions                        | 112,931                    | 102,894                    | 115,000                      | 115,000                      | 98,721                   | 107,000                      |
| <b>Total State Revenues</b>                       | <b>\$ 112,931</b>          | <b>\$ 102,894</b>          | <b>\$ 115,000</b>            | <b>\$ 115,000</b>            | <b>\$ 98,721</b>         | <b>\$ 107,000</b>            |
| 8810 Property Taxes                               | 13,457,137                 | 13,592,239                 | 13,768,000                   | 13,768,000                   | 14,120,138               | 13,900,000                   |
| 8860 Interest and Investment Income               | 22,710                     | 39,623                     | 33,000                       | 33,000                       | 67,573                   | 50,000                       |
| <b>Total Local Revenues</b>                       | <b>\$ 13,479,847</b>       | <b>\$ 13,631,862</b>       | <b>\$ 13,801,000</b>         | <b>\$ 13,801,000</b>         | <b>\$ 14,187,711</b>     | <b>\$ 13,950,000</b>         |
| <b>Total Revenues</b>                             | <b>\$ 13,592,778</b>       | <b>\$ 13,734,756</b>       | <b>\$ 13,916,000</b>         | <b>\$ 13,916,000</b>         | <b>\$ 14,286,432</b>     | <b>\$ 14,057,000</b>         |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 13,592,778</b>       | <b>\$ 13,734,756</b>       | <b>\$ 13,916,000</b>         | <b>\$ 13,916,000</b>         | <b>\$ 14,286,432</b>     | <b>\$ 14,057,000</b>         |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 7110 Bond Redemption                              | 5,332,000                  | 2,301,400                  | 2,417,200                    | 2,417,200                    | 2,416,400                | 2,626,952                    |
| 7120 Bond Interest and Other Charges              | 11,520,377                 | 11,406,214                 | 11,315,943                   | 11,315,943                   | 11,310,850               | 12,298,777                   |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 16,852,377</b>       | <b>\$ 13,707,614</b>       | <b>\$ 13,733,143</b>         | <b>\$ 13,733,143</b>         | <b>\$ 13,727,250</b>     | <b>\$ 14,925,729</b>         |
| <b>Total Expenses</b>                             | <b>\$ 16,852,377</b>       | <b>\$ 13,707,614</b>       | <b>\$ 13,733,143</b>         | <b>\$ 13,733,143</b>         | <b>\$ 13,727,250</b>     | <b>\$ 14,925,729</b>         |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ (3,259,599)</b>      | <b>\$ 27,142</b>           | <b>\$ 182,857</b>            | <b>\$ 182,857</b>            | <b>\$ 559,182</b>        | <b>\$ (868,729)</b>          |
| <b>Beginning Fund Balance</b>                     | <b>13,273,288</b>          | <b>10,013,689</b>          | <b>10,040,831</b>            | <b>10,040,831</b>            | <b>10,040,831</b>        | <b>10,600,013</b>            |
| <b>Ending Fund Balance</b>                        | <b>\$ 10,013,689</b>       | <b>\$ 10,040,831</b>       | <b>\$ 10,223,688</b>         | <b>\$ 10,223,688</b>         | <b>\$ 10,600,013</b>     | <b>\$ 9,731,284</b>          |
| 7912 Restricted Debt Reserve                      | -                          | -                          | 10,223,688                   | 10,223,688                   | -                        | 9,731,284                    |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 10,223,688</b>         | <b>\$ 10,223,688</b>         | <b>\$ -</b>              | <b>\$ 9,731,284</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8670 State Tax Subventions                        | 176,183                    | 148,750                    | 189,396                      | 189,396                      | 19,156                   | 95,234                       |
| <b>Total State Revenues</b>                       | <b>\$ 176,183</b>          | <b>\$ 148,750</b>          | <b>\$ 189,396</b>            | <b>\$ 189,396</b>            | <b>\$ 19,156</b>         | <b>\$ 95,234</b>             |
| 8810 Property Taxes                               | 20,579,691                 | 19,829,796                 | 23,546,966                   | 5,764,380                    | 3,306,956                | 3,429,692                    |
| 8860 Interest and Investment Income               | 37,461                     | 69,717                     | 53,000                       | 53,000                       | 42,255                   | 23,830                       |
| <b>Total Local Revenues</b>                       | <b>\$ 20,617,152</b>       | <b>\$ 19,899,513</b>       | <b>\$ 23,599,966</b>         | <b>\$ 5,817,380</b>          | <b>\$ 3,349,211</b>      | <b>\$ 3,453,522</b>          |
| <b>Total Revenues</b>                             | <b>\$ 20,793,335</b>       | <b>\$ 20,048,263</b>       | <b>\$ 23,789,362</b>         | <b>\$ 6,006,776</b>          | <b>\$ 3,368,367</b>      | <b>\$ 3,548,756</b>          |
| 8940 Proceeds of General Long-Term Debt           | 2,742,121                  | -                          | -                            | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 2,742,121</b>        | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 23,535,456</b>       | <b>\$ 20,048,263</b>       | <b>\$ 23,789,362</b>         | <b>\$ 6,006,776</b>          | <b>\$ 3,368,367</b>      | <b>\$ 3,548,756</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 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                    |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 1,723,046</b>        | <b>\$ 22,309,750</b>       | <b>\$ 20,582,650</b>         | <b>\$ 20,582,650</b>         | <b>\$ 20,582,650</b>     | <b>\$ 3,316,700</b>          |
| <b>Total Expenses</b>                             | <b>\$ 1,723,046</b>        | <b>\$ 22,309,750</b>       | <b>\$ 20,582,650</b>         | <b>\$ 20,582,650</b>         | <b>\$ 20,582,650</b>     | <b>\$ 3,316,700</b>          |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 21,812,410</b>       | <b>\$ (2,261,487)</b>      | <b>\$ 3,206,712</b>          | <b>\$ (14,575,874)</b>       | <b>\$ (17,214,283)</b>   | <b>\$ 232,056</b>            |
| <b>Beginning Fund Balance</b>                     | <b>-</b>                   | <b>21,812,410</b>          | <b>19,550,924</b>            | <b>19,550,924</b>            | <b>19,550,924</b>        | <b>2,336,641</b>             |
| <b>Ending Fund Balance</b>                        | <b>\$ 21,812,410</b>       | <b>\$ 19,550,923</b>       | <b>\$ 22,757,636</b>         | <b>\$ 4,975,050</b>          | <b>\$ 2,336,641</b>      | <b>\$ 2,568,697</b>          |
| 7912 Restricted Debt Reserve                      | -                          | -                          | 22,757,636                   | 4,975,050                    | -                        | 2,568,697                    |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 22,757,636</b>         | <b>\$ 4,975,050</b>          | <b>\$ -</b>              | <b>\$ 2,568,697</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 18,209                     | 37,468                     | 14,427                       | 14,427                       | 84,070                   | 84,070                       |
| <b>Total Local Revenues</b>                       | <b>\$ 18,209</b>           | <b>\$ 37,468</b>           | <b>\$ 14,427</b>             | <b>\$ 14,427</b>             | <b>\$ 84,070</b>         | <b>\$ 84,070</b>             |
| <b>Total Revenues</b>                             | <b>\$ 18,209</b>           | <b>\$ 37,468</b>           | <b>\$ 14,427</b>             | <b>\$ 14,427</b>             | <b>\$ 84,070</b>         | <b>\$ 84,070</b>             |
| 8900 Other Financing Sources, Miscellaneous       | 87,893                     | -                          | -                            | -                            | -                        | -                            |
| 8980 Interfund Transfers In                       | 805,575                    | 2,481,906                  | 100,000                      | 2,600,000                    | 5,100,000                | -                            |
| 8990 Intrafund and Subfund Transfers In           | -                          | 175,266                    | -                            | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 893,468</b>          | <b>\$ 2,657,172</b>        | <b>\$ 100,000</b>            | <b>\$ 2,600,000</b>          | <b>\$ 5,100,000</b>      | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 911,677</b>          | <b>\$ 2,694,640</b>        | <b>\$ 114,427</b>            | <b>\$ 2,614,427</b>          | <b>\$ 5,184,070</b>      | <b>\$ 84,070</b>             |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 7300 Interfund Transfers Out                      | 373,783                    | 492,963                    | 80,000                       | 803,945                      | 723,945                  | 80,000                       |
| 7800 Intrafund and Subfund Transfers Out          | -                          | 175,266                    | -                            | -                            | -                        | -                            |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 373,783</b>          | <b>\$ 668,229</b>          | <b>\$ 80,000</b>             | <b>\$ 803,945</b>            | <b>\$ 723,945</b>        | <b>\$ 80,000</b>             |
| <b>Total Expenses</b>                             | <b>\$ 373,783</b>          | <b>\$ 668,229</b>          | <b>\$ 80,000</b>             | <b>\$ 803,945</b>            | <b>\$ 723,945</b>        | <b>\$ 80,000</b>             |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 537,894</b>          | <b>\$ 2,026,411</b>        | <b>\$ 34,427</b>             | <b>\$ 1,810,482</b>          | <b>\$ 4,460,125</b>      | <b>\$ 4,070</b>              |
| <b>Beginning Fund Balance</b>                     | 5,413,381                  | 5,951,275                  | 7,977,685                    | 7,977,685                    | 7,977,686                | 12,437,810                   |
| <b>Ending Fund Balance</b>                        | <b>\$ 5,951,275</b>        | <b>\$ 7,977,686</b>        | <b>\$ 8,012,112</b>          | <b>\$ 9,788,167</b>          | <b>\$ 12,437,811</b>     | <b>\$ 12,441,880</b>         |
| 7906 Load Bank Liability Reserve                  | -                          | -                          | 6,353,241                    | 6,129,296                    | -                        | 6,049,296                    |
| 7907 Vacation Liability Reserve                   | -                          | -                          | 200,000                      | 200,000                      | -                        | 200,000                      |
| 7912 Restricted Debt Reserve                      | -                          | -                          | 1,458,871                    | 3,458,871                    | -                        | 6,192,584                    |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 8,012,112</b>          | <b>\$ 9,788,167</b>          | <b>\$ -</b>              | <b>\$ 12,441,880</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8652 Deferred Maintenance                         | 3,570,928                  | 2,170,666                  | 4,570,079                    | 2,862,341                    | 2,862,311                | -                            |
| 8690 Other State Revenues                         | 762,321                    | 811,601                    | 1,021,845                    | 1,021,845                    | 1,036,882                | 901,394                      |
| <b>Total State Revenues</b>                       | <b>\$ 4,333,249</b>        | <b>\$ 2,982,267</b>        | <b>\$ 5,591,924</b>          | <b>\$ 3,884,186</b>          | <b>\$ 3,899,193</b>      | <b>\$ 901,394</b>            |
| 8890 Other Local Revenues                         | 782,305                    | 863,023                    | 863,023                      | 3,029,353                    | 4,482,113                | 314,890                      |
| <b>Total Local Revenues</b>                       | <b>\$ 782,305</b>          | <b>\$ 863,023</b>          | <b>\$ 863,023</b>            | <b>\$ 3,029,353</b>          | <b>\$ 4,482,113</b>      | <b>\$ 314,890</b>            |
| <b>Total Revenues</b>                             | <b>\$ 5,115,554</b>        | <b>\$ 3,845,290</b>        | <b>\$ 6,454,947</b>          | <b>\$ 6,913,539</b>          | <b>\$ 8,381,306</b>      | <b>\$ 1,216,284</b>          |
| 8980 Interfund Transfers In                       | 1,252,890                  | 2,463,061                  | -                            | 4,143,384                    | 5,143,384                | -                            |
| 8990 Intrafund and Subfund Transfers In           | 156,476                    | -                          | -                            | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 1,409,366</b>        | <b>\$ 2,463,061</b>        | <b>\$ -</b>                  | <b>\$ 4,143,384</b>          | <b>\$ 5,143,384</b>      | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 6,524,920</b>        | <b>\$ 6,308,351</b>        | <b>\$ 6,454,947</b>          | <b>\$ 11,056,923</b>         | <b>\$ 13,524,690</b>     | <b>\$ 1,216,284</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5100 Consultants                                  | -                          | -                          | -                            | -                            | 78,183                   | -                            |
| 5600 Contract Services                            | 509,628                    | 1,454,450                  | 990,358                      | 1,593,554                    | 636,516                  | 4,863,637                    |
| 5800 Other Services and Expenses                  | 60,653                     | 6,203                      | -                            | 77                           | 77                       | -                            |
| <b>Total Other Operating Expenses</b>             | <b>\$ 570,281</b>          | <b>\$ 1,460,653</b>        | <b>\$ 990,358</b>            | <b>\$ 1,593,631</b>          | <b>\$ 714,776</b>        | <b>\$ 4,863,637</b>          |
| 6100 Sites and Site Improvements                  | 100,383                    | 393,585                    | 263,930                      | 350,695                      | 172,750                  | 204,940                      |
| 6200 Buildings                                    | 2,870,049                  | 2,473,811                  | 7,879,957                    | 13,934,439                   | 5,005,325                | 8,827,007                    |
| 6400 Equipment                                    | 46,522                     | 419,616                    | 347,640                      | 1,227,152                    | 894,873                  | 699,342                      |
| <b>Total Capital Outlay</b>                       | <b>\$ 3,016,954</b>        | <b>\$ 3,287,012</b>        | <b>\$ 8,491,527</b>          | <b>\$ 15,512,286</b>         | <b>\$ 6,072,948</b>      | <b>\$ 9,731,289</b>          |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 7800 Intrafund and Subfund Transfers Out  | 156,476                    | -                          | -                            | -                            | -                        | -                            |
| <b>Total Transfers and Other Outgo</b>    | \$ 156,476                 | \$ -                       | \$ -                         | \$ -                         | \$ -                     | \$ -                         |
| <b>Total Expenses</b>                     | \$ 3,743,711               | \$ 4,747,665               | \$ 9,481,885                 | \$ 17,105,917                | \$ 6,787,724             | \$ 14,594,926                |
| <b>Net Revenues Over (Under) Expenses</b> | \$ 2,781,209               | \$ 1,560,686               | \$ (3,026,938)               | \$ (6,048,994)               | \$ 6,736,966             | \$ (13,378,642)              |
| <b>Beginning Fund Balance</b>             | 17,965,454                 | 20,746,664                 | 22,307,351                   | 22,307,352                   | 22,307,351               | 29,044,318                   |
| <b>Ending Fund Balance</b>                | \$ 20,746,663              | \$ 22,307,350              | \$ 19,280,413                | \$ 16,258,358                | \$ 29,044,317            | \$ 15,665,676                |
| 7900 Designated Reserves                  | -                          | -                          | -                            | 34,368                       | -                        | 1,802,018                    |
| 7913 Restricted Capital Reserve           | -                          | -                          | 19,280,412                   | 16,217,555                   | -                        | 12,857,226                   |
| 7999 Undesignated Reserve                 | -                          | -                          | 1                            | 6,435                        | -                        | 1,006,432                    |
| <b>Total Budgeted Reserves</b>            | \$ -                       | \$ -                       | \$ 19,280,413                | \$ 16,258,358                | \$ -                     | \$ 15,665,676                |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 471,108                    | 527,537                    | 350,000                      | 350,000                      | 525,929                  | 472,000                      |
| 8890 Other Local Revenues                         | 206,865                    | 39,607                     | -                            | -                            | 124,990                  | -                            |
| <b>Total Local Revenues</b>                       | <b>\$ 677,973</b>          | <b>\$ 567,144</b>          | <b>\$ 350,000</b>            | <b>\$ 350,000</b>            | <b>\$ 650,919</b>        | <b>\$ 472,000</b>            |
| <b>Total Revenues</b>                             | <b>\$ 677,973</b>          | <b>\$ 567,144</b>          | <b>\$ 350,000</b>            | <b>\$ 350,000</b>            | <b>\$ 650,919</b>        | <b>\$ 472,000</b>            |
| 8900 Other Financing Sources, Miscellaneous       | 955                        | 39,823                     | -                            | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 955</b>              | <b>\$ 39,823</b>           | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 678,928</b>          | <b>\$ 606,967</b>          | <b>\$ 350,000</b>            | <b>\$ 350,000</b>            | <b>\$ 650,919</b>        | <b>\$ 472,000</b>            |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 2100 Noninstructional Salaries Full Time          | 613,924                    | 759,321                    | 822,695                      | 822,695                      | 811,167                  | 290,271                      |
| 2300 Variable Non-Instructional                   | -                          | 3,745                      | -                            | -                            | 599                      | -                            |
| <b>Total Classified Salaries</b>                  | <b>\$ 613,924</b>          | <b>\$ 763,066</b>          | <b>\$ 822,695</b>            | <b>\$ 822,695</b>            | <b>\$ 811,766</b>        | <b>\$ 290,271</b>            |
| 3000 Benefits                                     | 256,350                    | 312,482                    | 368,496                      | 368,496                      | 335,749                  | 129,164                      |
| <b>Total Salaries and Benefits</b>                | <b>\$ 870,274</b>          | <b>\$ 1,075,548</b>        | <b>\$ 1,191,191</b>          | <b>\$ 1,191,191</b>          | <b>\$ 1,147,515</b>      | <b>\$ 419,435</b>            |
| 4000 Supplies and Materials                       | \$ 2,332                   | \$ 4,189                   | \$ 12,500                    | \$ 12,500                    | \$ 1,545                 | \$ 16,083                    |
| 5100 Consultants                                  | 1,809,809                  | 1,818,015                  | 1,765,095                    | 1,765,095                    | 1,949,447                | 1,446,280                    |
| 5200 Travel                                       | -                          | -                          | 2,500                        | 2,500                        | -                        | -                            |
| 5500 Utilities and Housekeeping                   | -                          | -                          | 500                          | 500                          | -                        | -                            |
| 5600 Contract Services                            | -                          | 4,176                      | -                            | -                            | 46,397                   | 16,970                       |
| 5800 Other Services and Expenses                  | 698                        | 2,868                      | -                            | -                            | 556                      | -                            |
| <b>Total Other Operating Expenses</b>             | <b>\$ 1,810,507</b>        | <b>\$ 1,825,059</b>        | <b>\$ 1,768,095</b>          | <b>\$ 1,768,095</b>          | <b>\$ 1,996,400</b>      | <b>\$ 1,463,250</b>          |



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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 6200 Buildings                            | 32,465,487                 | 30,602,263                 | 13,449,539                   | 13,087,485                   | 9,655,402                | 11,884,657                   |
| 6400 Equipment                            | 1,743,222                  | 2,315,951                  | 2,479,778                    | 2,430,589                    | 860,581                  | 754,914                      |
| <b>Total Capital Outlay</b>               | <b>\$ 34,208,709</b>       | <b>\$ 32,918,214</b>       | <b>\$ 15,929,317</b>         | <b>\$ 15,518,074</b>         | <b>\$ 10,515,983</b>     | <b>\$ 12,639,571</b>         |
| 7400 Other Transfers/Uses                 | -                          | -                          | -                            | -                            | 50,167                   | -                            |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 50,167</b>         | <b>\$ -</b>                  |
| <b>Total Expenses</b>                     | <b>\$ 36,891,822</b>       | <b>\$ 35,823,010</b>       | <b>\$ 18,901,103</b>         | <b>\$ 18,489,860</b>         | <b>\$ 13,711,610</b>     | <b>\$ 14,538,339</b>         |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ (36,212,894)</b>     | <b>\$ (35,216,043)</b>     | <b>\$ (18,551,103)</b>       | <b>\$ (18,139,860)</b>       | <b>\$ (13,060,691)</b>   | <b>\$ (14,066,339)</b>       |
| <b>Beginning Fund Balance</b>             | 136,960,488                | 100,747,593                | 65,531,319                   | 65,531,550                   | 65,531,550               | 52,470,861                   |
| <b>Ending Fund Balance</b>                | <b>\$ 100,747,594</b>      | <b>\$ 65,531,550</b>       | <b>\$ 46,980,216</b>         | <b>\$ 47,391,690</b>         | <b>\$ 52,470,859</b>     | <b>\$ 38,404,522</b>         |
| 7913 Restricted Capital Reserve           | -                          | -                          | 46,980,216                   | 47,391,690                   | -                        | 38,404,522                   |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 46,980,216</b>         | <b>\$ 47,391,690</b>         | <b>\$ -</b>              | <b>\$ 38,404,522</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 395,695                    | 828,302                    | 450,000                      | 450,000                      | 1,371,558                | 968,925                      |
| <b>Total Local Revenues</b>                       | <b>\$ 395,695</b>          | <b>\$ 828,302</b>          | <b>\$ 450,000</b>            | <b>\$ 450,000</b>            | <b>\$ 1,371,558</b>      | <b>\$ 968,925</b>            |
| <b>Total Revenues</b>                             | <b>\$ 395,695</b>          | <b>\$ 828,302</b>          | <b>\$ 450,000</b>            | <b>\$ 450,000</b>            | <b>\$ 1,371,558</b>      | <b>\$ 968,925</b>            |
| 8900 Other Financing Sources, Miscellaneous       | -                          | 378,063                    | -                            | -                            | -                        | -                            |
| 8940 Proceeds of General Long-Term Debt           | 120,000,000                | -                          | -                            | -                            | -                        | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ 120,000,000</b>      | <b>\$ 378,063</b>          | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 120,395,695</b>      | <b>\$ 1,206,365</b>        | <b>\$ 450,000</b>            | <b>\$ 450,000</b>            | <b>\$ 1,371,558</b>      | <b>\$ 968,925</b>            |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 2100 Noninstructional Salaries Full Time          | 91,338                     | 138,421                    | 158,908                      | 158,908                      | 156,803                  | 670,015                      |
| 2300 Variable Non-Instructional                   | -                          | 688                        | -                            | -                            | 109                      | -                            |
| <b>Total Classified Salaries</b>                  | <b>\$ 91,338</b>           | <b>\$ 139,109</b>          | <b>\$ 158,908</b>            | <b>\$ 158,908</b>            | <b>\$ 156,912</b>        | <b>\$ 670,015</b>            |
| 3000 Benefits                                     | 38,060                     | 56,946                     | 70,844                       | 70,844                       | 65,236                   | 297,322                      |
| <b>Total Salaries and Benefits</b>                | <b>\$ 129,398</b>          | <b>\$ 196,055</b>          | <b>\$ 229,752</b>            | <b>\$ 229,752</b>            | <b>\$ 222,148</b>        | <b>\$ 967,337</b>            |
| 5100 Consultants                                  | 31,217                     | 147,740                    | 500,000                      | 500,000                      | 93,389                   | 3,295,320                    |
| 5600 Contract Services                            | -                          | -                          | -                            | -                            | 4,928                    | 39,596                       |
| 5700 Legal/Elections/Audit Expenses               | 550,659                    | -                          | -                            | -                            | -                        | -                            |
| 5800 Other Services and Expenses                  | 913                        | 2,846                      | -                            | -                            | 4,474                    | -                            |
| <b>Total Other Operating Expenses</b>             | <b>\$ 582,789</b>          | <b>\$ 150,586</b>          | <b>\$ 500,000</b>            | <b>\$ 500,000</b>            | <b>\$ 102,791</b>        | <b>\$ 3,334,916</b>          |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 6100 Sites and Site Improvements          | 447,063                    | 22,000                     | -                            | -                            | -                        | -                            |
| 6200 Buildings                            | 158,274                    | 1,113,945                  | 27,675,721                   | 29,611,869                   | 7,073,980                | 27,961,851                   |
| 6400 Equipment                            | -                          | 63,862                     | 983,500                      | 1,058,800                    | 22,844                   | 342,466                      |
| <b>Total Capital Outlay</b>               | <b>\$ 605,337</b>          | <b>\$ 1,199,807</b>        | <b>\$ 28,659,221</b>         | <b>\$ 30,670,669</b>         | <b>\$ 7,096,824</b>      | <b>\$ 28,304,317</b>         |
| 7400 Other Transfers/Uses                 | 2,738                      | -                          | -                            | -                            | 564,155                  | -                            |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 2,738</b>            | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 564,155</b>        | <b>\$ -</b>                  |
| <b>Total Expenses</b>                     | <b>\$ 1,320,262</b>        | <b>\$ 1,546,448</b>        | <b>\$ 29,388,973</b>         | <b>\$ 31,400,421</b>         | <b>\$ 7,985,918</b>      | <b>\$ 32,606,570</b>         |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ 119,075,433</b>      | <b>\$ (340,083)</b>        | <b>\$ (28,938,973)</b>       | <b>\$ (30,950,421)</b>       | <b>\$ (6,614,360)</b>    | <b>\$ (31,637,645)</b>       |
| <b>Beginning Fund Balance</b>             | -                          | 119,075,434                | 118,735,486                  | 118,735,351                  | 118,735,351              | 112,120,991                  |
| <b>Ending Fund Balance</b>                | <b>\$ 119,075,433</b>      | <b>\$ 118,735,351</b>      | <b>\$ 89,796,513</b>         | <b>\$ 87,784,930</b>         | <b>\$ 112,120,991</b>    | <b>\$ 80,483,346</b>         |
| 7900 Designated Reserves                  | -                          | -                          | 504,330                      | 540,874                      | -                        | 34,880                       |
| 7913 Restricted Capital Reserve           | -                          | -                          | 89,292,183                   | 87,244,056                   | -                        | 80,448,466                   |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 89,796,513</b>         | <b>\$ 87,784,930</b>         | <b>\$ -</b>              | <b>\$ 80,483,346</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8840 Sales and Commissions                        | 6,747,716                  | 6,753,149                  | 6,879,260                    | 6,879,260                    | 6,558,092                | 6,648,360                    |
| 8850 Other Sales Revenue                          | 3,229,937                  | 3,214,447                  | 3,252,945                    | 3,252,945                    | 2,946,990                | 2,842,569                    |
| <b>Total Local Revenues</b>                       | <b>\$ 9,977,653</b>        | <b>\$ 9,967,596</b>        | <b>\$ 10,132,205</b>         | <b>\$ 10,132,205</b>         | <b>\$ 9,505,082</b>      | <b>\$ 9,490,929</b>          |
| <b>Total Revenues</b>                             | <b>\$ 9,977,653</b>        | <b>\$ 9,967,596</b>        | <b>\$ 10,132,205</b>         | <b>\$ 10,132,205</b>         | <b>\$ 9,505,082</b>      | <b>\$ 9,490,929</b>          |
| 8910 Resale Rebates                               | 314,698                    | 344,558                    | 335,197                      | 335,197                      | 211,781                  | 268,311                      |
| <b>Total Other Financing Sources</b>              | <b>\$ 314,698</b>          | <b>\$ 344,558</b>          | <b>\$ 335,197</b>            | <b>\$ 335,197</b>            | <b>\$ 211,781</b>        | <b>\$ 268,311</b>            |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 10,292,351</b>       | <b>\$ 10,312,154</b>       | <b>\$ 10,467,402</b>         | <b>\$ 10,467,402</b>         | <b>\$ 9,716,863</b>      | <b>\$ 9,759,240</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 2100 Noninstructional Salaries Full Time          | 1,128,282                  | 1,228,040                  | 1,301,306                    | 1,301,306                    | 1,266,587                | 1,179,072                    |
| 2300 Variable Non-Instructional                   | 401,328                    | 418,974                    | 403,000                      | 403,000                      | 415,302                  | 398,000                      |
| <b>Total Classified Salaries</b>                  | <b>\$ 1,529,610</b>        | <b>\$ 1,647,014</b>        | <b>\$ 1,704,306</b>          | <b>\$ 1,704,306</b>          | <b>\$ 1,681,889</b>      | <b>\$ 1,577,072</b>          |
| 3000 Benefits                                     | 590,701                    | 641,937                    | 709,361                      | 709,361                      | 658,582                  | 662,214                      |
| <b>Total Salaries and Benefits</b>                | <b>\$ 2,120,311</b>        | <b>\$ 2,288,951</b>        | <b>\$ 2,413,667</b>          | <b>\$ 2,413,667</b>          | <b>\$ 2,340,471</b>      | <b>\$ 2,239,286</b>          |
| 4000 Supplies and Materials                       | \$ 21,447                  | \$ 21,500                  | \$ 25,000                    | \$ 25,000                    | \$ 17,345                | \$ 20,547                    |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 5200 Travel                               | 2,341                      | 637                        | 3,200                        | 3,200                        | 1,764                    | 1,434                        |
| 5500 Utilities and Housekeeping           | 71,839                     | 56,207                     | 56,000                       | 56,000                       | 55,827                   | 53,650                       |
| 5600 Contract Services                    | 51,211                     | 91,801                     | -                            | -                            | 51,218                   | -                            |
| 5690 Other Operating Expenses             | 64,400                     | 76,180                     | 50,000                       | 50,000                       | 49,559                   | 89,368                       |
| 5800 Other Services and Expenses          | 200,955                    | 218,119                    | 196,500                      | 196,500                      | 181,078                  | 169,392                      |
| 5930 Depreciation                         | 3,656                      | 6,036                      | 8,000                        | 8,000                        | 7,218                    | 1,000                        |
| <b>Total Other Operating Expenses</b>     | <b>\$ 394,402</b>          | <b>\$ 448,980</b>          | <b>\$ 313,700</b>            | <b>\$ 313,700</b>            | <b>\$ 346,664</b>        | <b>\$ 314,844</b>            |
| 6400 Equipment                            | 8,841                      | 36,323                     | 9,000                        | 9,000                        | 11,014                   | -                            |
| <b>Total Capital Outlay</b>               | <b>\$ 8,841</b>            | <b>\$ 36,323</b>           | <b>\$ 9,000</b>              | <b>\$ 9,000</b>              | <b>\$ 11,014</b>         | <b>\$ -</b>                  |
| 7700 Cost of Goods Sold                   | 7,670,006                  | 7,559,362                  | 7,768,300                    | 7,768,300                    | 7,019,481                | 7,361,132                    |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 7,670,006</b>        | <b>\$ 7,559,362</b>        | <b>\$ 7,768,300</b>          | <b>\$ 7,768,300</b>          | <b>\$ 7,019,481</b>      | <b>\$ 7,361,132</b>          |
| <b>Total Expenses</b>                     | <b>\$ 10,215,007</b>       | <b>\$ 10,355,116</b>       | <b>\$ 10,529,667</b>         | <b>\$ 10,529,667</b>         | <b>\$ 9,734,975</b>      | <b>\$ 9,935,809</b>          |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ 77,344</b>           | <b>\$ (42,962)</b>         | <b>\$ (62,265)</b>           | <b>\$ (62,265)</b>           | <b>\$ (18,112)</b>       | <b>\$ (176,569)</b>          |
| <b>Beginning Fund Balance</b>             | <b>1,623,163</b>           | <b>1,700,506</b>           | <b>1,657,545</b>             | <b>1,657,545</b>             | <b>1,657,545</b>         | <b>1,639,431</b>             |
| <b>Ending Fund Balance</b>                | <b>\$ 1,700,507</b>        | <b>\$ 1,657,544</b>        | <b>\$ 1,595,280</b>          | <b>\$ 1,595,280</b>          | <b>\$ 1,639,433</b>      | <b>\$ 1,462,862</b>          |
| 7999 Undesignated Reserve                 | -                          | -                          | 1,595,280                    | 1,595,280                    | -                        | 1,462,862                    |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 1,595,280</b>          | <b>\$ 1,595,280</b>          | <b>\$ -</b>              | <b>\$ 1,462,862</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8840 Sales and Commissions                        | 1,437,022                  | 1,694,525                  | 1,527,000                    | 1,527,000                    | 1,703,555                | 1,535,000                    |
| 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                       | 56,272                   | 15,000                       |
| <b>Total Local Revenues</b>                       | <b>\$ 1,487,071</b>        | <b>\$ 1,749,739</b>        | <b>\$ 1,580,710</b>          | <b>\$ 1,580,710</b>          | <b>\$ 1,759,870</b>      | <b>\$ 1,550,000</b>          |
| <b>Total Revenues</b>                             | <b>\$ 1,487,071</b>        | <b>\$ 1,749,739</b>        | <b>\$ 1,580,710</b>          | <b>\$ 1,580,710</b>          | <b>\$ 1,759,870</b>      | <b>\$ 1,550,000</b>          |
| 8980 Interfund Transfers In                       | -                          | -                          | -                            | 8,000                        | 8,000                    | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ 8,000</b>              | <b>\$ 8,000</b>          | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 1,487,071</b>        | <b>\$ 1,749,739</b>        | <b>\$ 1,580,710</b>          | <b>\$ 1,588,710</b>          | <b>\$ 1,767,870</b>      | <b>\$ 1,550,000</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 1400 Noninstructional Salaries Part Time          | -                          | -                          | -                            | -                            | 5,968                    | 6,000                        |
| <b>Total Academic Salaries</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 5,968</b>          | <b>\$ 6,000</b>              |
| 2100 Noninstructional Salaries Full Time          | 199,692                    | 182,914                    | 202,320                      | 202,320                      | 181,939                  | 276,510                      |
| 2300 Variable Non-Instructional                   | 168,031                    | 203,386                    | 195,500                      | 195,500                      | 217,936                  | 208,000                      |
| <b>Total Classified Salaries</b>                  | <b>\$ 367,723</b>          | <b>\$ 386,300</b>          | <b>\$ 397,820</b>            | <b>\$ 397,820</b>            | <b>\$ 399,875</b>        | <b>\$ 484,510</b>            |
| 3000 Benefits                                     | 143,451                    | 130,896                    | 146,151                      | 146,151                      | 141,469                  | 185,951                      |
| <b>Total Salaries and Benefits</b>                | <b>\$ 511,174</b>          | <b>\$ 517,196</b>          | <b>\$ 543,971</b>            | <b>\$ 543,971</b>            | <b>\$ 547,312</b>        | <b>\$ 676,461</b>            |
| 4000 Supplies and Materials                       | \$ 25,150                  | \$ 27,607                  | \$ 10,500                    | \$ 10,500                    | \$ 33,331                | \$ 17,500                    |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 5200 Travel                               | 182                        | -                          | 7,500                        | 7,500                        | -                        | -                            |
| 5500 Utilities and Housekeeping           | 12,449                     | 12,475                     | 8,800                        | 8,800                        | 11,610                   | 12,300                       |
| 5600 Contract Services                    | 52,203                     | 20,915                     | 23,500                       | 31,500                       | 31,964                   | 31,500                       |
| 5690 Other Operating Expenses             | 8,536                      | 6,921                      | 5,108                        | 5,108                        | 7,417                    | 4,908                        |
| 5800 Other Services and Expenses          | 25,102                     | 53,092                     | 69,373                       | 69,373                       | 51,463                   | 60,373                       |
| 5930 Depreciation                         | 4,100                      | 9,988                      | 2,102                        | 2,102                        | 10,406                   | 2,102                        |
| <b>Total Other Operating Expenses</b>     | <b>\$ 102,572</b>          | <b>\$ 103,391</b>          | <b>\$ 116,383</b>            | <b>\$ 124,383</b>            | <b>\$ 112,860</b>        | <b>\$ 111,183</b>            |
| 6400 Equipment                            | 14,104                     | 4,888                      | 16,000                       | 16,000                       | 9,706                    | 16,000                       |
| <b>Total Capital Outlay</b>               | <b>\$ 14,104</b>           | <b>\$ 4,888</b>            | <b>\$ 16,000</b>             | <b>\$ 16,000</b>             | <b>\$ 9,706</b>          | <b>\$ 16,000</b>             |
| 7700 Cost of Goods Sold                   | 772,427                    | 845,832                    | 892,200                      | 892,200                      | 822,331                  | 892,200                      |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 772,427</b>          | <b>\$ 845,832</b>          | <b>\$ 892,200</b>            | <b>\$ 892,200</b>            | <b>\$ 822,331</b>        | <b>\$ 892,200</b>            |
| <b>Total Expenses</b>                     | <b>\$ 1,425,427</b>        | <b>\$ 1,498,914</b>        | <b>\$ 1,579,054</b>          | <b>\$ 1,587,054</b>          | <b>\$ 1,525,540</b>      | <b>\$ 1,713,344</b>          |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ 61,644</b>           | <b>\$ 250,825</b>          | <b>\$ 1,656</b>              | <b>\$ 1,656</b>              | <b>\$ 242,330</b>        | <b>\$ (163,344)</b>          |
| <b>Beginning Fund Balance</b>             | 456,813                    | 518,458                    | 769,283                      | 769,283                      | 769,283                  | 1,011,615                    |
| <b>Ending Fund Balance</b>                | <b>\$ 518,457</b>          | <b>\$ 769,283</b>          | <b>\$ 770,939</b>            | <b>\$ 770,939</b>            | <b>\$ 1,011,613</b>      | <b>\$ 848,271</b>            |
| 7999 Undesignated Reserve                 | -                          | -                          | 770,939                      | 770,939                      | -                        | 848,271                      |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 770,939</b>            | <b>\$ 770,939</b>            | <b>\$ -</b>              | <b>\$ 848,271</b>            |

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

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



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

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

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 2,238                      | 4,295                      | 1,750                        | 1,750                        | 7,658                    | 7,000                        |
| <b>Total Local Revenues</b>                       | <b>\$ 2,238</b>            | <b>\$ 4,295</b>            | <b>\$ 1,750</b>              | <b>\$ 1,750</b>              | <b>\$ 7,658</b>          | <b>\$ 7,000</b>              |
| <b>Total Revenues</b>                             | <b>\$ 2,238</b>            | <b>\$ 4,295</b>            | <b>\$ 1,750</b>              | <b>\$ 1,750</b>              | <b>\$ 7,658</b>          | <b>\$ 7,000</b>              |
| 8980 Interfund Transfers In                       | 100,000                    | 100,000                    | 100,000                      | 100,000                      | 100,000                  | 100,000                      |
| <b>Total Other Financing Sources</b>              | <b>\$ 100,000</b>          | <b>\$ 100,000</b>          | <b>\$ 100,000</b>            | <b>\$ 100,000</b>            | <b>\$ 100,000</b>        | <b>\$ 100,000</b>            |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 102,238</b>          | <b>\$ 104,295</b>          | <b>\$ 101,750</b>            | <b>\$ 101,750</b>            | <b>\$ 107,658</b>        | <b>\$ 107,000</b>            |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5400 Insurance                                    | 40,223                     | 51,321                     | 40,000                       | 40,000                       | 49,159                   | 50,000                       |
| <b>Total Other Operating Expenses</b>             | <b>\$ 40,223</b>           | <b>\$ 51,321</b>           | <b>\$ 40,000</b>             | <b>\$ 40,000</b>             | <b>\$ 49,159</b>         | <b>\$ 50,000</b>             |
| <b>Total Expenses</b>                             | <b>\$ 40,223</b>           | <b>\$ 51,321</b>           | <b>\$ 40,000</b>             | <b>\$ 40,000</b>             | <b>\$ 49,159</b>         | <b>\$ 50,000</b>             |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 62,015</b>           | <b>\$ 52,974</b>           | <b>\$ 61,750</b>             | <b>\$ 61,750</b>             | <b>\$ 58,499</b>         | <b>\$ 57,000</b>             |
| <b>Beginning Fund Balance</b>                     | 580,366                    | 642,381                    | 695,356                      | 695,356                      | 695,356                  | 753,855                      |
| <b>Ending Fund Balance</b>                        | <b>\$ 642,381</b>          | <b>\$ 695,355</b>          | <b>\$ 757,106</b>            | <b>\$ 757,106</b>            | <b>\$ 753,855</b>        | <b>\$ 810,855</b>            |
| 7911 Self-Insurance Claims Reserve                | -                          | -                          | 757,106                      | 757,106                      | -                        | 810,855                      |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 757,106</b>            | <b>\$ 757,106</b>            | <b>\$ -</b>              | <b>\$ 810,855</b>            |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 117,548                    | 123,898                    | 109,683                      | 109,683                      | 197,175                  | 104,914                      |
| 8890 Other Local Revenues                         | 125,521                    | -                          | -                            | -                            | -                        | -                            |
| <b>Total Local Revenues</b>                       | <b>\$ 243,069</b>          | <b>\$ 123,898</b>          | <b>\$ 109,683</b>            | <b>\$ 109,683</b>            | <b>\$ 197,175</b>        | <b>\$ 104,914</b>            |
| <b>Total Revenues</b>                             | <b>\$ 243,069</b>          | <b>\$ 123,898</b>          | <b>\$ 109,683</b>            | <b>\$ 109,683</b>            | <b>\$ 197,175</b>        | <b>\$ 104,914</b>            |
| 8900 Other Financing Sources, Miscellaneous       | -                          | 63,458                     | -                            | -                            | -                        | -                            |
| 8980 Interfund Transfers In                       | 7,217,628                  | 12,832,456                 | 1,000,000                    | 6,185,464                    | 7,185,464                | 1,000,000                    |
| <b>Total Other Financing Sources</b>              | <b>\$ 7,217,628</b>        | <b>\$ 12,895,914</b>       | <b>\$ 1,000,000</b>          | <b>\$ 6,185,464</b>          | <b>\$ 7,185,464</b>      | <b>\$ 1,000,000</b>          |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 7,460,697</b>        | <b>\$ 13,019,812</b>       | <b>\$ 1,109,683</b>          | <b>\$ 6,295,147</b>          | <b>\$ 7,382,639</b>      | <b>\$ 1,104,914</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5100 Consultants                                  | 48,636                     | 47,871                     | 48,650                       | 48,650                       | 50,406                   | 50,000                       |
| 5400 Insurance                                    | 49,850                     | 49,850                     | 51,000                       | 51,000                       | 47,322                   | 51,000                       |
| 5800 Other Services and Expenses                  | 1,003                      | 824                        | 800                          | 800                          | 1,519                    | 1,500                        |
| <b>Total Other Operating Expenses</b>             | <b>\$ 99,489</b>           | <b>\$ 98,545</b>           | <b>\$ 100,450</b>            | <b>\$ 100,450</b>            | <b>\$ 99,247</b>         | <b>\$ 102,500</b>            |
| 7300 Interfund Transfers Out                      | 6,860,000                  | 5,700,200                  | 5,700,200                    | 5,700,200                    | 5,700,200                | 5,215,800                    |
| 7400 Other Transfers/Uses                         | 22,006                     | -                          | -                            | -                            | 134,290                  | -                            |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 6,882,006</b>        | <b>\$ 5,700,200</b>        | <b>\$ 5,700,200</b>          | <b>\$ 5,700,200</b>          | <b>\$ 5,834,490</b>      | <b>\$ 5,215,800</b>          |
| <b>Total Expenses</b>                             | <b>\$ 6,981,495</b>        | <b>\$ 5,798,745</b>        | <b>\$ 5,800,650</b>          | <b>\$ 5,800,650</b>          | <b>\$ 5,933,737</b>      | <b>\$ 5,318,300</b>          |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 479,202</b>          | <b>\$ 7,221,067</b>        | <b>\$ (4,690,967)</b>        | <b>\$ 494,497</b>            | <b>\$ 1,448,902</b>      | <b>\$ (4,213,386)</b>        |
| <b>Beginning Fund Balance</b>                     | <b>8,596,537</b>           | <b>9,075,739</b>           | <b>16,296,805</b>            | <b>16,296,805</b>            | <b>16,296,805</b>        | <b>17,745,707</b>            |
| <b>Ending Fund Balance</b>                        | <b>\$ 9,075,739</b>        | <b>\$ 16,296,806</b>       | <b>\$ 11,605,838</b>         | <b>\$ 16,791,302</b>         | <b>\$ 17,745,707</b>     | <b>\$ 13,532,321</b>         |
| 7998 Restricted Reserve                           | -                          | -                          | 11,605,838                   | 16,791,302                   | -                        | 13,532,321                   |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 11,605,838</b>         | <b>\$ 16,791,302</b>         | <b>\$ -</b>              | <b>\$ 13,532,321</b>         |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 840                        | 988                        | 800                          | 800                          | 1,519                    | 1,500                        |
| 8890 Other Local Revenues                         | 500,268                    | 486,487                    | 403,355                      | 403,355                      | 467,523                  | 379,538                      |
| <b>Total Local Revenues</b>                       | \$ 501,108                 | \$ 487,475                 | \$ 404,155                   | \$ 404,155                   | \$ 469,042               | \$ 381,038                   |
| <b>Total Revenues</b>                             | \$ 501,108                 | \$ 487,475                 | \$ 404,155                   | \$ 404,155                   | \$ 469,042               | \$ 381,038                   |
| <b>Total Revenues and Other Financing Sources</b> | \$ 501,108                 | \$ 487,475                 | \$ 404,155                   | \$ 404,155                   | \$ 469,042               | \$ 381,038                   |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 2300 Variable Non-Instructional                   | -                          | -                          | -                            | -                            | 21,084                   | -                            |
| <b>Total Classified Salaries</b>                  | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 21,084                | \$ -                         |
| <b>Total Salaries and Benefits</b>                | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 21,084                | \$ -                         |
| 4000 Supplies and Materials                       | \$ 382,642                 | \$ 286,840                 | \$ 277,433                   | \$ 277,433                   | \$ 268,358               | \$ 196,652                   |
| 5200 Travel                                       | 41,572                     | 14,039                     | 22,878                       | 22,878                       | 10,984                   | 11,357                       |
| 5800 Other Services and Expenses                  | 209                        | 124                        | -                            | -                            | 1                        | 1                            |
| <b>Total Other Operating Expenses</b>             | \$ 41,781                  | \$ 14,163                  | \$ 22,878                    | \$ 22,878                    | \$ 10,985                | \$ 11,358                    |
| 7300 Interfund Transfers Out                      | 40,000                     | 83,688                     | 135,477                      | 135,477                      | 133,968                  | 201,110                      |
| 7400 Other Transfers/Uses                         | -                          | -                          | 5,000                        | 5,000                        | -                        | 5,000                        |
| <b>Total Transfers and Other Outgo</b>            | \$ 40,000                  | \$ 83,688                  | \$ 140,477                   | \$ 140,477                   | \$ 133,968               | \$ 206,110                   |
| <b>Total Expenses</b>                             | \$ 464,423                 | \$ 384,691                 | \$ 440,788                   | \$ 440,788                   | \$ 434,395               | \$ 414,120                   |
| <b>Net Revenues Over (Under) Expenses</b>         | \$ 36,685                  | \$ 102,784                 | \$ (36,633)                  | \$ (36,633)                  | \$ 34,647                | \$ (33,082)                  |
| <b>Beginning Fund Balance</b>                     | 1,008,451                  | 1,045,135                  | 1,097,942                    | 1,097,942                    | 1,140,370                | 1,175,017                    |
| <b>Ending Fund Balance</b>                        | \$ 1,045,136               | \$ 1,147,919               | \$ 1,061,309                 | \$ 1,061,309                 | \$ 1,175,017             | \$ 1,141,935                 |
| 7900 Designated Reserves                          | -                          | -                          | 59,031                       | 59,031                       | -                        | 52,420                       |
| 7999 Undesignated Reserve                         | -                          | -                          | 1,002,278                    | 1,002,278                    | -                        | 1,089,515                    |
| <b>Total Budgeted Reserves</b>                    | \$ -                       | \$ -                       | \$ 1,061,309                 | \$ 1,061,309                 | \$ -                     | \$ 1,141,935                 |

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption Budget  
FUND 72: STUDENT REPRESENTATION FEE**

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b><u>Sources:</u></b>                            |                            |                            |                              |                              |                          |                              |
| 8890 Other Local Revenues                         | -                          | -                          | -                            | -                            | 86,676                   | 88,100                       |
| <b>Total Local Revenues</b>                       | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 86,676                | \$ 88,100                    |
| <b>Total Revenues</b>                             | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 86,676                | \$ 88,100                    |
| <b>Total Revenues and Other Financing Sources</b> | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 86,676                | \$ 88,100                    |
| <b><u>Uses:</u></b>                               |                            |                            |                              |                              |                          |                              |
| 4000 Supplies and Materials                       | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 12,294                | \$ 8,100                     |
| 5800 Other Services and Expenses                  | -                          | -                          | -                            | -                            | 39,561                   | 80,000                       |
| <b>Total Other Operating Expenses</b>             | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 39,561                | \$ 80,000                    |
| <b>Total Expenses</b>                             | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 51,855                | \$ 88,100                    |
| <b>Net Revenues Over (Under) Expenses</b>         | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 34,821                | \$ -                         |
| <b>Beginning Fund Balance</b>                     | -                          | -                          | -                            | -                            | 8,119                    | 42,940                       |
| <b>Ending Fund Balance</b>                        | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ 42,940                | \$ 42,940                    |
| 7900 Designated Reserves                          | -                          | -                          | -                            | -                            | -                        | 42,940                       |
| <b>Total Budgeted Reserves</b>                    | \$ -                       | \$ -                       | \$ -                         | \$ -                         | \$ -                     | \$ 42,940                    |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 5,280                      | 9,080                      | 7,082                        | 7,082                        | 15,590                   | 10,082                       |
| 8880 Nonresident Tuition and Other Student Fees   | 285,474                    | 282,248                    | 279,173                      | 279,173                      | 278,161                  | 274,173                      |
| 8890 Other Local Revenues                         | -                          | -                          | -                            | -                            | 21,084                   | 21,000                       |
| <b>Total Local Revenues</b>                       | <b>\$ 290,754</b>          | <b>\$ 291,328</b>          | <b>\$ 286,255</b>            | <b>\$ 286,255</b>            | <b>\$ 314,835</b>        | <b>\$ 305,255</b>            |
| <b>Total Revenues</b>                             | <b>\$ 290,754</b>          | <b>\$ 291,328</b>          | <b>\$ 286,255</b>            | <b>\$ 286,255</b>            | <b>\$ 314,835</b>        | <b>\$ 305,255</b>            |
| 8980 Interfund Transfers In                       | -                          | 159                        | -                            | 11,370                       | 11,370                   | -                            |
| <b>Total Other Financing Sources</b>              | <b>\$ -</b>                | <b>\$ 159</b>              | <b>\$ -</b>                  | <b>\$ 11,370</b>             | <b>\$ 11,370</b>         | <b>\$ -</b>                  |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 290,754</b>          | <b>\$ 291,487</b>          | <b>\$ 286,255</b>            | <b>\$ 297,625</b>            | <b>\$ 326,205</b>        | <b>\$ 305,255</b>            |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 1400 Noninstructional Salaries Part Time          | 23                         | -                          | -                            | -                            | -                        | -                            |
| <b>Total Academic Salaries</b>                    | <b>\$ 23</b>               | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| 2300 Variable Non-Instructional                   | 34,947                     | 50,016                     | 20,000                       | 20,000                       | 18,668                   | 20,000                       |
| <b>Total Classified Salaries</b>                  | <b>\$ 34,947</b>           | <b>\$ 50,016</b>           | <b>\$ 20,000</b>             | <b>\$ 20,000</b>             | <b>\$ 18,668</b>         | <b>\$ 20,000</b>             |
| 3000 Benefits                                     | 1,405                      | 2,474                      | 257                          | 257                          | 308                      | 225                          |
| <b>Total Salaries and Benefits</b>                | <b>\$ 36,375</b>           | <b>\$ 52,490</b>           | <b>\$ 20,257</b>             | <b>\$ 20,257</b>             | <b>\$ 18,976</b>         | <b>\$ 20,225</b>             |
| 4000 Supplies and Materials                       | 8,431                      | 2,952                      | 11,000                       | 11,370                       | 11,076                   | 13,370                       |

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

| Description                               | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| 5200 Travel                               | (274)                      | 2,972                      | -                            | -                            | 1,990                    | 2,000                        |
| 5500 Utilities and Housekeeping           | 243                        | 274                        | 300                          | 300                          | 297                      | 500                          |
| 5600 Contract Services                    | -                          | 526                        | 600                          | 600                          | 399                      | 600                          |
| 5690 Other Operating Expenses             | 5,581                      | 10,741                     | 8,850                        | 8,850                        | 18,187                   | 20,000                       |
| 5800 Other Services and Expenses          | -                          | -                          | -                            | -                            | 2,464                    | 2,500                        |
| <b>Total Other Operating Expenses</b>     | <b>\$ 5,550</b>            | <b>\$ 14,513</b>           | <b>\$ 9,750</b>              | <b>\$ 9,750</b>              | <b>\$ 23,337</b>         | <b>\$ 25,600</b>             |
| 6400 Equipment                            | 3,245                      | 8,831                      | -                            | -                            | 40,897                   | -                            |
| <b>Total Capital Outlay</b>               | <b>\$ 3,245</b>            | <b>\$ 8,831</b>            | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 40,897</b>         | <b>\$ -</b>                  |
| 7300 Interfund Transfers Out              | 255,310                    | 108,450                    | 108,450                      | 108,450                      | 110,750                  | 112,900                      |
| <b>Total Transfers and Other Outgo</b>    | <b>\$ 255,310</b>          | <b>\$ 108,450</b>          | <b>\$ 108,450</b>            | <b>\$ 108,450</b>            | <b>\$ 110,750</b>        | <b>\$ 112,900</b>            |
| <b>Total Expenses</b>                     | <b>\$ 308,911</b>          | <b>\$ 187,236</b>          | <b>\$ 149,457</b>            | <b>\$ 149,827</b>            | <b>\$ 205,036</b>        | <b>\$ 172,095</b>            |
| <b>Net Revenues Over (Under) Expenses</b> | <b>\$ (18,157)</b>         | <b>\$ 104,251</b>          | <b>\$ 136,798</b>            | <b>\$ 147,798</b>            | <b>\$ 121,169</b>        | <b>\$ 133,160</b>            |
| <b>Beginning Fund Balance</b>             | <b>1,417,756</b>           | <b>1,399,599</b>           | <b>1,503,852</b>             | <b>1,503,850</b>             | <b>1,503,850</b>         | <b>1,625,020</b>             |
| <b>Ending Fund Balance</b>                | <b>\$ 1,399,599</b>        | <b>\$ 1,503,850</b>        | <b>\$ 1,640,650</b>          | <b>\$ 1,651,648</b>          | <b>\$ 1,625,019</b>      | <b>\$ 1,758,180</b>          |
| 7998 Restricted Reserve                   | -                          | -                          | 170,109                      | 181,109                      | -                        | 174,888                      |
| 7999 Undesignated Reserve                 | -                          | -                          | 1,470,541                    | 1,470,539                    | -                        | 1,583,292                    |
| <b>Total Budgeted Reserves</b>            | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 1,640,650</b>          | <b>\$ 1,651,648</b>          | <b>\$ -</b>              | <b>\$ 1,758,180</b>          |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8150 Student Financial Aid Revenue                | 34,245,518                 | 34,673,258                 | 35,699,316                   | 35,699,316                   | 34,164,680               | 35,762,593                   |
| <b>Total Federal Revenues</b>                     | <b>\$ 34,245,518</b>       | <b>\$ 34,673,258</b>       | <b>\$ 35,699,316</b>         | <b>\$ 35,699,316</b>         | <b>\$ 34,164,680</b>     | <b>\$ 35,762,593</b>         |
| 8620 General Categorical Programs                 | -                          | 590,075                    | 629,700                      | 629,700                      | 905,612                  | 1,087,671                    |
| 8680 Other State Non-Tax Revenues                 | 1,986,922                  | 2,227,452                  | 2,125,000                    | 2,125,000                    | 2,132,066                | 2,391,453                    |
| <b>Total State Revenues</b>                       | <b>\$ 1,986,922</b>        | <b>\$ 2,817,527</b>        | <b>\$ 2,754,700</b>          | <b>\$ 2,754,700</b>          | <b>\$ 3,037,678</b>      | <b>\$ 3,479,124</b>          |
| 8860 Interest and Investment Income               | -                          | -                          | -                            | -                            | 1                        | -                            |
| 8890 Other Local Revenues                         | -                          | 14                         | -                            | -                            | 9                        | -                            |
| <b>Total Local Revenues</b>                       | <b>\$ -</b>                | <b>\$ 14</b>               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 10</b>             | <b>\$ -</b>                  |
| <b>Total Revenues</b>                             | <b>\$ 36,232,440</b>       | <b>\$ 37,490,799</b>       | <b>\$ 38,454,016</b>         | <b>\$ 38,454,016</b>         | <b>\$ 37,202,368</b>     | <b>\$ 39,241,717</b>         |
| 8980 Interfund Transfers In                       | 317,345                    | 262,994                    | 239,371                      | 239,371                      | 254,436                  | 251,802                      |
| <b>Total Other Financing Sources</b>              | <b>\$ 317,345</b>          | <b>\$ 262,994</b>          | <b>\$ 239,371</b>            | <b>\$ 239,371</b>            | <b>\$ 254,436</b>        | <b>\$ 251,802</b>            |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 36,549,785</b>       | <b>\$ 37,753,793</b>       | <b>\$ 38,693,387</b>         | <b>\$ 38,693,387</b>         | <b>\$ 37,456,804</b>     | <b>\$ 39,493,519</b>         |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5800 Other Services and Expenses                  | -                          | 14                         | -                            | -                            | 9                        | -                            |
| <b>Total Other Operating Expenses</b>             | <b>\$ -</b>                | <b>\$ 14</b>               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ 9</b>              | <b>\$ -</b>                  |
| 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                   | 37,431,555               | 39,493,519                   |
| <b>Total Transfers and Other Outgo</b>            | <b>\$ 36,549,785</b>       | <b>\$ 37,753,778</b>       | <b>\$ 38,693,387</b>         | <b>\$ 38,693,387</b>         | <b>\$ 37,456,795</b>     | <b>\$ 39,493,519</b>         |
| <b>Total Expenses</b>                             | <b>\$ 36,549,785</b>       | <b>\$ 37,753,792</b>       | <b>\$ 38,693,387</b>         | <b>\$ 38,693,387</b>         | <b>\$ 37,456,804</b>     | <b>\$ 39,493,519</b>         |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ -</b>                | <b>\$ 1</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |
| <b>Beginning Fund Balance</b>                     | <b>-</b>                   | <b>-</b>                   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                 | <b>-</b>                     |
| <b>Ending Fund Balance</b>                        | <b>\$ -</b>                | <b>\$ 1</b>                | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>                  |



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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 1,542                      | 2,655                      | 2,300                        | 2,300                        | 4,530                    | 3,000                        |
| <b>Total Local Revenues</b>                       | \$ 1,542                   | \$ 2,655                   | \$ 2,300                     | \$ 2,300                     | \$ 4,530                 | \$ 3,000                     |
| <b>Total Revenues</b>                             | \$ 1,542                   | \$ 2,655                   | \$ 2,300                     | \$ 2,300                     | \$ 4,530                 | \$ 3,000                     |
| <b>Total Revenues and Other Financing Sources</b> | \$ 1,542                   | \$ 2,655                   | \$ 2,300                     | \$ 2,300                     | \$ 4,530                 | \$ 3,000                     |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5800 Other Services and Expenses                  | 4                          | 4                          | 4                            | 4                            | 7                        | 7                            |
| <b>Total Other Operating Expenses</b>             | \$ 4                       | \$ 4                       | \$ 4                         | \$ 4                         | \$ 7                     | \$ 7                         |
| 7400 Other Transfers/Uses                         | -                          | 4,000                      | 4,000                        | 4,000                        | -                        | 6,000                        |
| <b>Total Transfers and Other Outgo</b>            | \$ -                       | \$ 4,000                   | \$ 4,000                     | \$ 4,000                     | \$ -                     | \$ 6,000                     |
| <b>Total Expenses</b>                             | \$ 4                       | \$ 4,004                   | \$ 4,004                     | \$ 4,004                     | \$ 7                     | \$ 6,007                     |
| <b>Net Revenues Over (Under) Expenses</b>         | \$ 1,538                   | \$ (1,349)                 | \$ (1,704)                   | \$ (1,704)                   | \$ 4,523                 | \$ (3,007)                   |
| <b>Beginning Fund Balance</b>                     | 491,330                    | 492,868                    | 491,519                      | 491,519                      | 491,519                  | 496,043                      |
| <b>Ending Fund Balance</b>                        | \$ 492,868                 | \$ 491,519                 | \$ 489,815                   | \$ 489,815                   | \$ 496,042               | \$ 493,036                   |
| 7998 Restricted Reserve                           | -                          | -                          | 489,815                      | 489,815                      | -                        | 493,036                      |
| <b>Total Budgeted Reserves</b>                    | \$ -                       | \$ -                       | \$ 489,815                   | \$ 489,815                   | \$ -                     | \$ 493,036                   |

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

| Description                                       | Final Actuals<br>2014-2015 | Final Actuals<br>2015-2016 | Adoption Budget<br>2016-2017 | Adjusted Budget<br>2016-2017 | YTD Actuals<br>2016-2017 | Adoption Budget<br>2017-2018 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|------------------------------|
| <b>Sources:</b>                                   |                            |                            |                              |                              |                          |                              |
| 8860 Interest and Investment Income               | 637,222                    | 447,580                    | 1,260,917                    | 6,483,652                    | 10,443,808               | 3,215,616                    |
| <b>Total Local Revenues</b>                       | <b>\$ 637,222</b>          | <b>\$ 447,580</b>          | <b>\$ 1,260,917</b>          | <b>\$ 6,483,652</b>          | <b>\$ 10,443,808</b>     | <b>\$ 3,215,616</b>          |
| <b>Total Revenues</b>                             | <b>\$ 637,222</b>          | <b>\$ 447,580</b>          | <b>\$ 1,260,917</b>          | <b>\$ 6,483,652</b>          | <b>\$ 10,443,808</b>     | <b>\$ 3,215,616</b>          |
| 8980 Interfund Transfers In                       | 6,860,000                  | 5,700,200                  | 5,700,200                    | 5,700,200                    | 5,700,200                | 5,215,800                    |
| <b>Total Other Financing Sources</b>              | <b>\$ 6,860,000</b>        | <b>\$ 5,700,200</b>        | <b>\$ 5,700,200</b>          | <b>\$ 5,700,200</b>          | <b>\$ 5,700,200</b>      | <b>\$ 5,215,800</b>          |
| <b>Total Revenues and Other Financing Sources</b> | <b>\$ 7,497,222</b>        | <b>\$ 6,147,780</b>        | <b>\$ 6,961,117</b>          | <b>\$ 12,183,852</b>         | <b>\$ 16,144,008</b>     | <b>\$ 8,431,416</b>          |
| <b>Uses:</b>                                      |                            |                            |                              |                              |                          |                              |
| 5800 Other Services and Expenses                  | 243,147                    | 261,268                    | 265,489                      | 265,489                      | 302,333                  | 300,000                      |
| <b>Total Other Operating Expenses</b>             | <b>\$ 243,147</b>          | <b>\$ 261,268</b>          | <b>\$ 265,489</b>            | <b>\$ 265,489</b>            | <b>\$ 302,333</b>        | <b>\$ 300,000</b>            |
| <b>Total Expenses</b>                             | <b>\$ 243,147</b>          | <b>\$ 261,268</b>          | <b>\$ 265,489</b>            | <b>\$ 265,489</b>            | <b>\$ 302,333</b>        | <b>\$ 300,000</b>            |
| <b>Net Revenues Over (Under) Expenses</b>         | <b>\$ 7,254,075</b>        | <b>\$ 5,886,512</b>        | <b>\$ 6,695,628</b>          | <b>\$ 11,918,363</b>         | <b>\$ 15,841,675</b>     | <b>\$ 8,131,416</b>          |
| <b>Beginning Fund Balance</b>                     | 66,858,559                 | 74,112,634                 | 79,999,147                   | 79,999,147                   | 79,999,147               | 95,840,822                   |
| <b>Ending Fund Balance</b>                        | <b>\$ 74,112,634</b>       | <b>\$ 79,999,146</b>       | <b>\$ 86,694,775</b>         | <b>\$ 91,917,510</b>         | <b>\$ 95,840,822</b>     | <b>\$ 103,972,238</b>        |
| 7998 Restricted Reserve                           | -                          | -                          | 86,694,775                   | 91,917,510                   | -                        | 103,972,238                  |
| <b>Total Budgeted Reserves</b>                    | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 86,694,775</b>         | <b>\$ 91,917,510</b>         | <b>\$ -</b>              | <b>\$ 103,972,238</b>        |



## **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, 2017**

AB 2018 data as of 08/26/17

| Object Category  | State Use Only (EDP) | Expenditures Before Allocation  |  | n/a   |  | All Locations Expenditures  |  |
|--|----------------------|---|--|---|--|---|--|
|  |                      | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) |
| Academic Salaries (CA 1000)  |                      |   |  |   |  |   |  |
| Instructional Salaries (CA 1100 and 1300)  | 407                  | 66,061,921  | 66,061,921                                     | 0   | 0  | 66,061,921  | 66,061,921                                     |
| Noninstructional Salaries (CA 1200 and 1400)                                     | 408                  |   | 14,927,654                                     |   | 0  |   | 14,927,654                                     |
| <b>Subtotal Academic Salaires</b>  | 409                  | 66,061,921  | 80,989,575                                     | 0   | 0  | 66,061,921  | 80,989,575                                     |
| Classified Salaries (CA 2000)  |                      |   |  |   |  |   |  |
| Noninstructional Salaries (CA 2100 and 2300)                                     | 411                  |   | 27,554,081                                     |   | 0  |   | 27,554,081                                     |
| Noninstructional Aides (CA 2200 and 2400)  | 416                  | 3,696,710   | 3,696,710                                      | 0   | 0  | 3,696,710   | 3,696,710                                      |
| <b>Subtotal Classified Salaries</b>  | 419                  | 3,696,710   | 31,250,791                                     | 0   | 0  | 3,696,710   | 31,250,791                                     |
| Employee Benefits (CA 3000)  | 429                  | 31,142,427  | 58,367,748                                     | 0   | 0  | 31,142,427  | 58,367,748                                     |
| Supplies and Materials (CA 4000)   | 435                  |   | 3,017,789                                      |   | 0  |   | 3,017,789                                      |
| Other Operating Expenses and Services (CA 5000)                                  | 449                  | 315,563   | 17,680,337                                     | 0   | 0  | 315,563   | 17,680,337                                     |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")              | 451                  |   | 868,871  |   | 0  |   | 868,871  |
| <b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>                             | 459                  | 101,216,621   | 192,175,111                                    | 0   | 0  | 101,216,621   | 192,175,111                                    |
| Less Exclusions for Current Expenses of Education                                | 469                  | 6,537,723   | 18,629,270                                     | 0   | 0  | 6,537,723   | 18,629,270                                     |
| <b>Totals for ESC 84362, 50 percent law (459 - 469)</b>                          | 470                  | 94,678,898  | 173,545,841                                    | 0   | 0  | 94,678,898  | 173,545,841                                    |
| Percentage of CEE (470, col. 1 / 470, col.2)                                     | 471                  | 54.56%  | 100.00%  |   |  | 54.56%  | 100.00%  |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2)                   | 472                  |   | 86,772,920                                     |   |  |   | 86,772,920                                     |
| Nonexempted Deficiency from second preceding fiscal year                         | 473                  |   | 0  |   |  |   | 0  |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474                  |   | 86,772,920                                     |   |  |   | 86,772,920                                     |

**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, 2017**

AB 2018 data as of 08/26/17

| Object Category  | State Use Only (EDP) | Expenditures Before Allocation  |  | Allocated District expenditures<br>- 17.9228%                             |  | Contra Costa College Expenditures   |  |
|--|----------------------|---|--|---|--|---|--|
|  |                      | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) |
| Academic Salaries (CA 1000)  |                      |   |  |   |  |   |  |
| Instructional Salaries (CA 1100 and 1300)  | 407                  | 10,971,015  | 10,971,015                                     | 0   | 0  | 10,971,015  | 10,971,015                                     |
| Noninstructional Salaries (CA 1200 and 1400)                                     | 408                  |   | 3,819,877                                      |   | 239,417  |   | 4,059,294                                      |
| <b>Subtotal Academic Salaires</b>  | 409                  | 10,971,015  | 14,790,892                                     | 0   | 239,417  | 10,971,015  | 15,030,309                                     |
| Classified Salaries (CA 2000)  |                      |   |  |   |  |   |  |
| Noninstructional Salaries (CA 2100 and 2300)                                     | 411                  |   | 4,164,255                                      |   | 1,487,584                                      |   | 5,651,839                                      |
| Noninstructional Aides (CA 2200 and 2400)  | 416                  | 593,780   | 593,780  | 0   | 0  | 593,780   | 593,780  |
| <b>Subtotal Classified Salaries</b>  | 419                  | 593,780   | 4,758,035                                      | 0   | 1,487,584                                      | 593,780   | 6,245,619                                      |
| Employee Benefits (CA 3000)  | 429                  | 2,814,222   | 6,256,313                                      | 1,959,456   | 4,172,652                                      | 4,773,678   | 10,428,965                                     |
| Supplies and Materials (CA 4000)   | 435                  |   | 326,394  |   | 65,146   |   | 391,540  |
| Other Operating Expenses and Services (CA 5000)                                  | 449                  | 0   | 1,078,321                                      | 0   | 1,918,441                                      | 0   | 2,996,762                                      |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")              | 451                  |   | 202,386  |   | 1,075  |   | 203,461  |
| <b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>                             | 459                  | 14,379,017  | 27,412,341                                     | 1,959,456   | 7,884,315                                      | 16,338,473  | 35,296,656                                     |
| Less Exclusions for Current Expenses of Education                                | 469                  | 0   | 0  | 1,171,746   | 2,967,191                                      | 1,171,746   | 2,967,191                                      |
| <b>Totals for ESC 84362, 50 percent law (459 - 469)</b>                          | 470                  | 14,379,017  | 27,412,341                                     | 787,710   | 4,917,124                                      | 15,166,727  | 32,329,465                                     |
| Percentage of CEE (470, col. 1 / 470, col.2)                                     | 471                  | 52.45%  | 100.00%  |   |  | 46.91%  | 100.00%  |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2)                   | 472                  |   | 13,706,170                                     |   |  |   | 16,164,732                                     |
| Nonexempted Deficiency from second preceding fiscal year                         | 473                  |   | 0  |   |  |   | 0  |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474                  |   | 13,706,170                                     |   |  |   | 16,164,732                                     |

**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, 2017**

AB 2018 data as of 08/26/17

| Object Category  | State Use Only (EDP) | Expenditures Before Allocation  |  | Allocated District expenditures<br>- 56.4517%                             |  | Diablo Valley College Expenditures  |  |
|--|----------------------|---|--|---|--|---|--|
|  |                      | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) |
| Academic Salaries (CA 1000)  |                      |   |  |   |  |   |  |
| Instructional Salaries (CA 1100 and 1300)  | 407                  | 39,681,927  | 39,681,927                                     | 0   | 0  | 39,681,927  | 39,681,927                                     |
| Noninstructional Salaries (CA 1200 and 1400)                                     | 408                  |   | 5,697,288                                      |   | 754,094  |   | 6,451,382                                      |
| <b>Subtotal Academic Salaires</b>  | 409                  | 39,681,927  | 45,379,215                                     | 0   | 754,094  | 39,681,927  | 46,133,309                                     |
| Classified Salaries (CA 2000)  |                      |   |  |   |  |   |  |
| Noninstructional Salaries (CA 2100 and 2300)                                     | 411                  |   | 9,734,310                                      |   | 4,685,454                                      |   | 14,419,764                                     |
| Noninstructional Aides (CA 2200 and 2400)  | 416                  | 1,674,751   | 1,674,751                                      | 0   | 0  | 1,674,751   | 1,674,751                                      |
| <b>Subtotal Classified Salaries</b>  | 419                  | 1,674,751   | 11,409,061                                     | 0   | 4,685,454                                      | 1,674,751   | 16,094,515                                     |
| Employee Benefits (CA 3000)  | 429                  | 12,113,495  | 19,386,128                                     | 6,171,712   | 13,142,631                                     | 18,285,207  | 32,528,759                                     |
| Supplies and Materials (CA 4000)   | 435                  |   | 1,210,650                                      |   | 205,191  |   | 1,415,841                                      |
| Other Operating Expenses and Services (CA 5000)                                  | 449                  | 0   | 3,864,724                                      | 0   | 6,042,527                                      | 0   | 9,907,251                                      |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")              | 451                  |   | 660,485  |   | 3,387  |   | 663,872  |
| <b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>                             | 459                  | 53,470,173  | 81,910,263                                     | 6,171,712   | 24,833,284                                     | 59,641,885  | 106,743,547                                    |
| Less Exclusions for Current Expenses of Education                                | 469                  | 0   | 0  | 3,690,657   | 9,345,782                                      | 3,690,657   | 9,345,782                                      |
| <b>Totals for ESC 84362, 50 percent law (459 - 469)</b>                          | 470                  | 53,470,173  | 81,910,263                                     | 2,481,055   | 15,487,502                                     | 55,951,228  | 97,397,765                                     |
| Percentage of CEE (470, col. 1 / 470, col.2)                                     | 471                  | 65.28%  | 100.00%  |   |  | 57.45%  | 100.00%  |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2)                   | 472                  |   | 40,955,131                                     |   |  |   | 48,698,882                                     |
| Nonexempted Deficiency from second preceding fiscal year                         | 473                  |   | 0  |   |  |   | 0  |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474                  |   | 40,955,131                                     |   |  |   | 48,698,882                                     |

**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, 2017**

AB 2018 data as of 08/26/17

| Object Category  | State Use Only (EDP) | Expenditures Before Allocation  |  | Allocated District expenditures<br>- 25.6254%                             |  | Los Medanos College Expenditures  |  |
|--|----------------------|---|--|---|--|---|--|
|  |                      | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) | ESC 84362(a)<br>Instruc. Salary Costs<br>(AC 0100-5900 and AC6110)<br>(1) | ESC 84362(b)<br>Total<br>(AC 0100-6799)<br>(2) |
| Academic Salaries (CA 1000)  |                      |   |  |   |  |   |  |
| Instructional Salaries (CA 1100 and 1300)  | 407                  | 15,408,979  | 15,408,979                                     | 0   | 0  | 15,408,979  | 15,408,979                                     |
| Noninstructional Salaries (CA 1200 and 1400)                                     | 408                  |   | 4,074,668                                      |   | 342,310  |   | 4,416,978                                      |
| <b>Subtotal Academic Salaires</b>  | 409                  | 15,408,979  | 19,483,647                                     | 0   | 342,310  | 15,408,979  | 19,825,957                                     |
| Classified Salaries (CA 2000)  |                      |   |  |   |  |   |  |
| Noninstructional Salaries (CA 2100 and 2300)                                     | 411                  |   | 5,355,584                                      |   | 2,126,894                                      |   | 7,482,478                                      |
| Noninstructional Aides (CA 2200 and 2400)  | 416                  | 1,428,179   | 1,428,179                                      | 0   | 0  | 1,428,179   | 1,428,179                                      |
| <b>Subtotal Classified Salaries</b>  | 419                  | 1,428,179   | 6,783,763                                      | 0   | 2,126,894                                      | 1,428,179   | 8,910,657                                      |
| Employee Benefits (CA 3000)  | 429                  | 5,281,983   | 9,444,117                                      | 2,801,559   | 5,965,907                                      | 8,083,542   | 15,410,024                                     |
| Supplies and Materials (CA 4000)   | 435                  |   | 727,168  |   | 93,143   |   | 820,311  |
| Other Operating Expenses and Services (CA 5000)                                  | 449                  | 315,563   | 2,033,407                                      | 0   | 2,742,917                                      | 315,563   | 4,776,324                                      |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")              | 451                  |   | 0  |   | 1,538  |   | 1,538  |
| <b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>                             | 459                  | 22,434,704  | 38,472,102                                     | 2,801,559   | 11,272,709                                     | 25,236,263  | 49,744,811                                     |
| Less Exclusions for Current Expenses of Education                                | 469                  | 0   | 413,084  | 1,675,320   | 4,242,382                                      | 1,675,320   | 4,655,466                                      |
| <b>Totals for ESC 84362, 50 percent law (459 - 469)</b>                          | 470                  | 22,434,704  | 38,059,018                                     | 1,126,239   | 7,030,327                                      | 23,560,943  | 45,089,345                                     |
| Percentage of CEE (470, col. 1 / 470, col.2)                                     | 471                  | 58.95%  | 100.00%  |   |  | 52.25%  | 100.00%  |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2)                   | 472                  |   | 19,029,509                                     |   |  |   | 22,544,672                                     |
| Nonexempted Deficiency from second preceding fiscal year                         | 473                  |   | 0  |   |  |   | 0  |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474                  |   | 19,029,509                                     |   |  |   | 22,544,672                                     |



**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                 | <b>\$474,000</b>   | <b>237</b> |
| Manager, Supervisor, Confidential | \$208,000          | 52         | \$45,000            | 15                 | <b>\$253,000</b>   | <b>67</b>  |
| UF Fulltime <sup>(1)</sup>        | \$373,700          | 148        | \$88,200            | 12                 | <b>\$461,900</b>   | <b>160</b> |
| UF Parttime <sup>(2)</sup>        | \$150,000          | 250        | \$21,000            | 40                 | <b>\$171,000</b>   | <b>290</b> |
| <b>TOTAL</b>                      | <b>\$1,075,700</b> | <b>622</b> | <b>\$284,200</b>    | <b>132</b>         | <b>\$1,359,900</b> | <b>754</b> |

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

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

<sup>(2)</sup> 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/<br>Supervisors | Chancellor's<br>Cabinet | Medical Plans -<br>Actuals | Dental Plans -<br>Actuals |
| 83-84                               | 0.0%                         | 0.0%                | 0.0%                 | 0.0%                     | 0.0%                    |                            |                           |
| 84-85<br>eff. 7-1-84<br>eff. 7-1-85 | 8.4%<br>4.0%                 | 10.4%               | 8.4%<br>4.0%         | 8.4%<br>4.0%             | 8.4%<br>4.0%            |                            |                           |
| 85-86                               | 6.2%<br>(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 <sup>(4)</sup>                | 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 <sup>(6)</sup>                | 6.2%                         | 6.2%                | 6.2%                 | 6.2%                     | 6.2%                    | 24.03%                     | -1.42%                    |
| 03-04 <sup>(1)(5)(7)</sup>          | 0.0%                         | 0.0%                | 0.0%                 | 0.0%                     | -2.0%                   | 9.46%                      | -8.51%                    |
| 04-05 <sup>(2)(3)</sup>             | -6.9% eff 4/1/05             | 0.00%               | -7.00%               | -7.00%                   | -7.00%                  | 18.37%                     | 6.17%                     |
| 05-06 <sup>(3)</sup>                | -6.90%                       | -3.38% eff 8/1/05   | -5.25%               | -5.25%                   | -5.25%                  | 8.34%                      | 9.50%                     |
| 06-07                               | 5.54% <sup>(8)</sup>         | 3.5% <sup>(8)</sup> | 5.54% <sup>(8)</sup> | 5.54% <sup>(8)</sup>     | 5.54% <sup>(8)</sup>    | 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

<sup>(1)</sup> Chancellor's Cabinet -2% FY 03-04 only

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

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

<sup>(4)</sup> Medical copay \$0 to \$5

<sup>(5)</sup> Medical copay \$5 to \$15

<sup>(6)</sup> Dental plan switch to ACSIG Insured

<sup>(7)</sup> Dental plan switch to ACSIG Self-insured

<sup>(8)</sup> 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.