



TENTATIVE BUDGET
FISCAL YEAR 2018-19

PRESENTED TO THE GOVERNING BOARD

JUNE 27, 2018

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Prepared in collaboration with the Fiscal Services Staff

With special thanks to the Campus Business Officers, District Governance Council
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TENTATIVE BUDGET FISCAL YEAR 2018-19

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TENTATIVE BUDGET FISCAL YEAR 2018-19

1. INTRODUCTION

The goal in preparing the Tentative Budget is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (District), as delineated in the District 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 Governor's Budget – May Revision

Consistent with the uncertainty attached to the January budget proposal, the Governor's May Revision has relatively minor tweaks to the proposed new funding formula for FY 2018-19. While more details are provided regarding the possible metrics for the equity and student success portions of the formula, the only notable change since January is a migration from the 50/25/25 formula split to a 60/20/20 formula split. While moving slightly more of the funding back to enrollment is a positive development, the cloud of unpredictability remains. The May Revision also proposed eliminating the ability of a district to shift summer Full-time Equivalent Students (FTES) from one year to the next and made substantial changes to the stability mechanism. However, in a sign of how fluid negotiations regarding the funding model remain, the latest indication is that the summer FTES shift will exist in its current form.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2018-19 is estimated at \$78.4 billion, which is \$3.2 billion more than the adjusted amount for FY 2017-18. The Governor's May Revision designates these additional resources, including an increase to COLA, to a variety of line items, with some of the bigger ticket items being "one-time" or "restricted" in nature. Table 1 illustrates how these additional revenues affect the community college system, their potential impact to the District, and the changes within each category since January.

Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
Apportionment Funding for Access/Growth (Ongoing)	\$60 million is proposed to fund approximately 1 percent in systemwide 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)	\$161.2 million to fund a COLA of 2.71 percent	With a 2.71 percent COLA, the current \$5,151 per FTES will increase to \$5,291 per FTES. This results in \$4.0 million in additional, ongoing revenue	COLA increased from 2.51 percent to 2.71 percent, an increase of \$0.3 million
Funding Formula Transition (Ongoing)	\$175.0 million to support transition to a student-focused funding formula to replace the current enrollment-driven formula	The District is budgeting \$3 million of this within its Tentative Budget. This is a highly volatile line item and could be zero.	No change, except language clarification and one-time funds were set aside to guarantee all districts receive the 2.71 percent COLA in FY 2018-19

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

Category	Governor's May Revision System Impact	District Impact	Change from January Proposal
Deferred Maintenance and Instructional Equipment (One-Time)	\$143.5 million in deferred maintenance and instructional equipment with no local match requirements	If and when the funds are allocated, the District can expect approximately \$3.2 million	A reduction of \$131.7 million from the January proposal

Table 1

The ongoing, unrestricted funding increases within the May Revision total \$4.0 million from the COLA. This COLA increase, however, may be taken away in FY 2019-20 as the hold harmless provision for that year is tied to total apportionment dollars from FY 2017-18. This technically puts the FY 2018-19 COLA at risk. While District staff believe the eventual loss of the FY 2018-19 COLA to be unlikely, it is technically in danger based on the proposal within the May Revision. Regardless, with year-over-year CalSTRS and CalPERS increases at \$2.6 million and health benefit costs rising \$1.4 million (lower than expected), the additional operating funds from the COLA are necessary to keep pace with the District's escalating expenditures.

1.2 FY 2018-19 Tentative Budget Planning

Included in the FY 2018-19 Tentative Budget is the 2.51 percent proposed increase in COLA; this assumption results in \$3.7 million in year-over-year revenue for the District. In addition, the Tentative Budget includes \$3.0 million in funding tied to the dollars allocated for the funding formula transition. These revenue increases are based upon the January proposal from the Governor and do not reflect the slight increase in COLA provided in the May Revision. It is also important to note that the \$3.0 million tied to the funding formula transition is a highly volatile assumption and could be zero.

With stagnant year-over-year enrollment, the District is budgeting for an unchanged resident FTES target. As was reported to the Governing Board at the April 25, 2018, study session, it is important to keep in mind that the District is incorporating approximately \$9.6 million of its borrowed FTES within its ongoing, operating budget. This \$9.6 million enables sustainment of existing operations, investment in outreach and other FTES-generating activities (including sustaining an FTES/FTEF productivity ratio of approximately 15.5), and maintenance of readiness for when the demand for services will inevitably rise. Table 2 illustrates the static resident FTES target and also shows the dollar value of the COLA and funding formula budgeted increase, as proposed in January, directly related to that target.

	FY 2017-18 Resident FTES Target	FY 2018-19 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ 1,298,609
DVC	15,336	15,336	-	3,478,344
LMC	7,951	7,951	-	1,925,679
Total	28,668	28,668	-	\$ 6,702,632

Table 2

District staff continue to monitor the latest information from the state and will revise its plans and solidify assumptions as new data emerge. As of this writing, the negotiations at the state on the funding formula are highly fluid and what the final enacted state budget will look like is unknown.

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

2. FISCAL YEAR 2017-18 UPDATE

In September 2017, the Governing Board adopted the FY 2017-18 budget, which included \$6.5 million in additional ongoing revenue for the District. A COLA of 1.56 percent (\$2.3 million) and an increase in base allocations (\$4.2 million) accounted for the additional operating dollars. Incorporating this revenue into the budget produced an operating surplus of \$2.1 million, approximately 1.1 percent of the total expenditure budget. Also of note, with the District's continued enrollment struggles, available, ongoing growth dollars provided by the state of approximately \$1.5 million was not earnable.

The \$6.5 million increase in ongoing revenue covered the escalating expenses the District absorbed with the CalSTRS rate rising from 12.58 percent to 14.43 percent (\$1.3 million year-over-year operating cost increase to the District) and CalPERS rising from 13.89 percent to 15.53 percent (\$700,000 year-over-year operating cost increase to the District). In addition, the increase in ongoing revenue also covered the \$2.2 million rise in District-paid health benefit costs.

Recognizing the District's strong financial position but still cognizant of future uncertainty, the Governing Board approved salary increases for faculty and management at its October and December 2017 meetings, respectively. These salary increases, retroactive to July 1, 2017, totaled \$2.1 million and represent the third ongoing salary increase in the past five years. Of course, the additional \$2.1 million in expenses will result in a corresponding decrease in the projected ending fund balance presented in the Adoption Budget.

As was reported to the Governing Board during its September 2017, February 2018, and April 2018 meetings, significant revenue in the District's Adoption Budget is predicated on shifting summer 2018 FTES into FY 2017-18. This shifting of summer FTES is necessary for the District to meet its FTES target and fund the colleges' ongoing operations. Despite enrollment being relatively flat year-over-year, without shifting summer 2018 FTES, the District would face a shortfall of approximately 1,820 FTES and lose \$9.6 million in apportionment revenue this year. While this outcome will not occur, it is critical to highlight the amount of apportionment revenue not generated within the traditional academic year that the District currently budgets within its ongoing, operating budget.

Overall, before accounting for the salary increases with faculty and management, the District's operating budget was adopted with a structural surplus of \$2.1 million, approximately 1.1 percent of the expenditure budget. Table 3 shows the result of this surplus and its impact on the District's fund balance.

Unrestricted General Fund, Operating	
Income	\$ 193,065,635
Expenses	<u>190,967,333</u>
Net Income over Expenses	\$ 2,098,302
Beginning Fund Balance at July 1, 2017	\$ 27,510,625
Operating Surplus	<u>2,098,302</u>
Projected Ending Balance at June 30, 2018	\$ 29,608,927

Table 3

Detailed below are notable changes in revenues and expenditures from FY 2017-18.

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

2.1 FY 2017-18 Changes in Revenues

Mandated Cost Reimbursements

The FY 2017-18 enacted state budget included \$31.7 million in one-time funds for the community college system to pay down existing mandated cost claims. The District's portion of these one-time dollars was approximately \$745,000 and was placed in a restricted fund for eventual transfer to the irrevocable trust for retiree health benefits.

Shifting FTES from Summer 2018

Shifting FTES from summer 2018 will generate approximately \$3.5 million in additional apportionment revenue above the District's funded FTES target. As the Governing Board has previously directed, District staff will transfer these dollars into a restricted fund for eventual deposit into the District's irrevocable trust for retiree health benefits.

2.2 FY 2017-18 Changes in Expenditures

Compensation Increases

Faculty and management employee groups each agreed to two-year agreements, with compensation increases totaling approximately 2.5 percent over the two years. Salary increases were retroactive to July 1, 2017. These compensation increases resulted in an additional \$2.1 million in expenditures for the District.

2.3 FY 2017-18 Adopted Budget and Projected Reserves

The District's expenses are currently trending very close to its amended budget. Table 4 details the Adopted Budget reserves and the Projected Ending reserves for FY 2017-18. The projected ending balance for FY 2017-18 is inclusive of expected transfers for maintenance projects, long-term liabilities, and other one-time designations.

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

	<u>2017-18 Adopted Budget</u>	<u>2017-18 Projected Ending Balance</u>
Designated Districtwide Reserves	\$ 264,460	\$ 130,534
Designated College Reserves	5,494,962	4,891,267
Designated District Office Reserves	449,798	271,897
Subtotal, Designated Site Reserves	\$ 6,209,220	\$ 5,293,698
5% Board Contingency Reserve	9,480,777	9,480,777
5% Board Reserve	9,480,777	9,480,777
Subtotal, Designated Board Reserves	\$ 18,961,554	\$ 18,961,554
Undesignated Districtwide Reserves	289,532	289,532
Undesignated College Reserves	3,540,623	2,693,409
Undesignated District Office Reserves	607,998	471,103
Subtotal, Undesignated Reserves	\$ 4,438,153	\$ 3,454,044
TOTAL RESERVES	\$ 29,608,927	\$ 27,709,296

Table 4

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

3. FISCAL YEAR 2018-19 TENTATIVE BUDGET

The January proposal from the Governor resulted in the District budgeting \$6.7 million in additional ongoing revenue. The information derived from the January proposal kick-starts the budget development process (delineated in Business Procedure 18.06, Budget Preparation) and led to a series of agreed upon assumptions that were used in the establishment of the Tentative Budget. As discussed earlier, there is the potential for significant shifts between now and the enacted state budget. Those shifts will be incorporated into the Adoption Budget presented to the Governing Board in September.

3.1 FY 2018-19 FTES

Resident

With a FY 2018-19 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual resident FTES, with a projection for FY 2017-18 and targets for FY 2018-19.

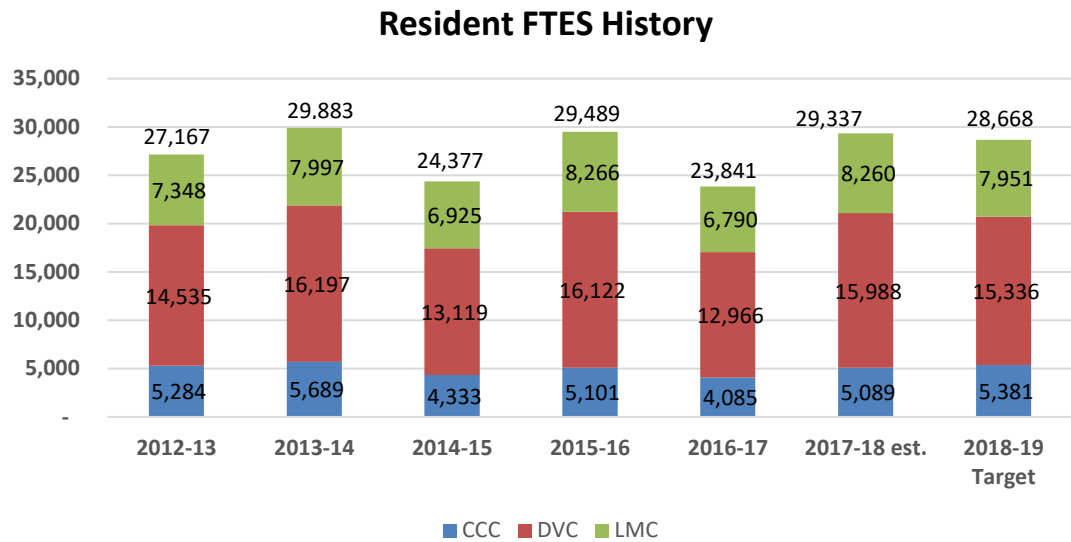


Chart 1

Nonresident

The total District nonresident target is set at a level of 2,550 FTES, with targets detailed by college in Table 5. The District is planning for a 200 nonresident FTES reduction in FY 2018-19. In recognition of declining international student enrollment, DVC is adjusting its nonresident target downwards. With a nonresident target of 2,550 FTES, \$13.9 million in revenue is anticipated Districtwide.

FY 2018-19 Nonresident Targets

<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
250	2,200	100	2,550
10%	86%	4%	100.00%

Table 5

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

Aggregate Resident and Nonresident FTES

Table 6 provides an aggregate FTES total (resident and nonresident) by college.

	FY 2018-19 Total FTES Targets			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	250	5,631	18%
DVC	15,336	2,200	17,536	56%
LMC	7,951	100	8,051	26%
Total	28,668	2,550	31,218	100.00%

Table 6

3.2 FY 2018-19 Tentative Budget Assumptions

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$6.58 million in incremental revenue.

- COLA of 2.51 percent
 - *Potential impact:* A COLA of 2.51 percent at the resident FTES target of 28,668 will generate \$3.70 million in incremental revenue for the District, assuming the methodology currently used is applied.
- Funding Formula Transition
 - *Potential impact:* The District is budgeting \$3.00 million of revenue within its Tentative Budget. Again, this is a highly volatile item that could potentially be adjusted to zero by the Adoption Budget.
- Nonresident FTES target decreased by 200 but with a \$5.00 per unit increase in tuition
 - *Potential impact:* The decrease in nonresident FTES is tempered by the \$5.00 per unit increase in tuition. Overall, it results in a year-over-year decrease of \$835,000 in budgeted revenue, all at DVC.
- State lottery revenue
 - *Potential impact:* \$715,000 increase in lottery revenue received from the state. This rise is due to the reportable FTES to the state being artificially high, due to borrowing.
- No growth funding will be earned
 - *Potential impact:* With the District facing uncertain demand, no growth funding is earnable.

Expenditure Assumptions

Delineated below are major expenditure assumptions totaling \$6.41 million in increased expenses.

- Health benefits costs to increase by 6.73 percent
 - *Potential Impact:* A 6.73 percent increase in health benefits costs results in \$2.28 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 36 percent of the anticipated \$36.15 million annual health benefit expenses.
- Step and column salary increases at 1.2 percent of total salaries
 - *Potential Impact:* Step and column increases are projected to cost \$1.34 million and include all classes of employees.
- CalSTRS employer contribution rate to increase from 14.43 to 16.28 percent
 - *Potential Impact:* The known increase in the CalSTRS employer contribution results in \$1.36 million in additional costs to the District.

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

- CalPERS employer contribution rate to increase from 15.53 to 18.10 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 15.53 to 18.10 percent creates an additional \$1.21 million expense to the District.
- Utility costs expected to increase 5 percent year-over-year
 - *Potential impact:* A 5 percent increase in utility costs is projected to increase overall utility costs by \$220,000.

Other Expenditure Assumptions

Additional expenditure assumptions that remain unchanged year-over-year include:

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will remain at \$100,000;
- the worker's compensation rate will remain at 1.123 percent; and
- the state unemployment insurance rate will remain at 0.05 percent.

3.3 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as "operating income" or alternately as "operating deficit" and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is negatively impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District's ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District's fund balance.

Unrestricted General Fund, Operating

Income	\$ 200,679,113
Expenses	<u>199,329,286</u>
Net Income over Expenses	\$ 1,349,827
Beginning Fund Balance at July 1, 2018	\$ 27,709,296
Anticipated Operating Surplus	<u>1,349,827</u>
Projected Ending Balance at June 30, 2019	\$ 29,059,123

Table 7

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$29,059,123 at June 30, 2019, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 9,863,224
5% Board Reserve	9,863,224
1% Site Reserves	4,542,298
Designated Reserve	<u>2,021,816</u>
Subtotal Restricted	\$ 26,290,562
	<u>Unrestricted</u>
Undesignated Reserves	<u>\$ 2,768,561</u>
Subtotal Unrestricted	\$ 2,768,561
Total Reserves	\$ 29,059,123

Table 8

Chart 2 reflects a six-year history of actual ending fund balances with projections for 2017-18 and 2018-19.

**Unrestricted General Fund, Operating
Ending Fund Balance**

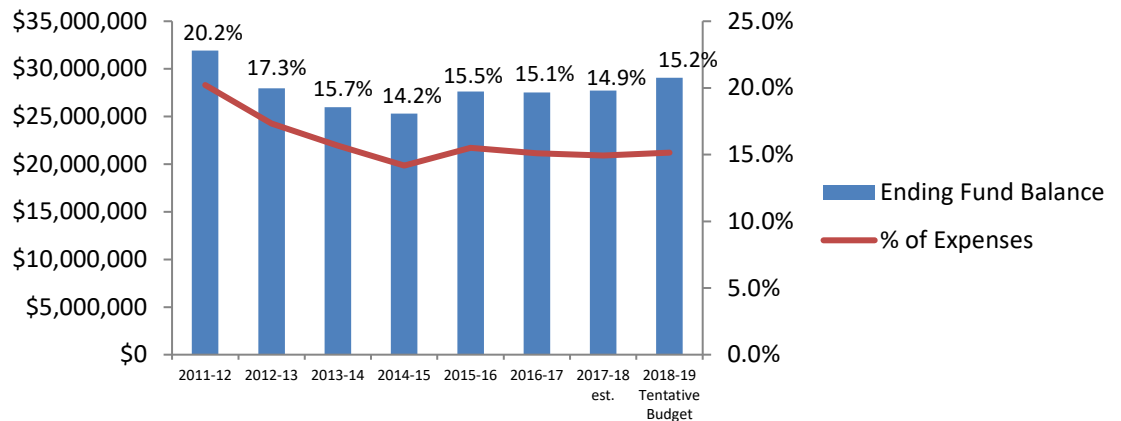


Chart 2

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

3.5 Areas of Concern

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

4. ALL FUNDS RECAP

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

Fund	Beginning Balance July 1, 2018	Total Revenues	Total Expenses	Ending Balance June 30, 2019
F11 Unrestricted GF	\$ 36,267,037	\$ 208,823,229	\$ 212,455,270	\$ 32,634,996
F12 Restricted GF	478,918	35,949,687	36,192,438	236,167
F21 2002 Bond Redemption	5,459,534	7,198,600	7,198,150	5,459,984
F22 2006 Bond Redemption	10,014,914	13,619,300	14,011,040	9,623,174
F23 2014 Bond Redemption	1,758,047	2,863,800	3,316,700	1,305,147
F29 Long-term Debt	12,514,286	392,700	80,000	12,826,986
F41 Capital Project	24,929,600	7,960,000	8,534,197	24,355,403
F43 Bond 2006	43,803,259	444,800	24,043,942	20,204,117
F44 Bond 2014	97,708,758	1,203,600	56,906,808	42,005,550
F51 Bookstore	1,259,462	10,420,457	10,638,186	1,041,733
F52 Cafeteria	909,982	1,560,000	1,579,663	890,319
F59 Data Center	999,786	-	-	999,786
F61 Self-Insurance	838,867	107,000	50,000	895,867
F69 Retiree Benefits	13,501,810	1,154,436	5,377,932	9,278,314
F71 Student Organization	1,178,321	404,544	468,372	1,114,493
F72 Student Representation Fee	48,687	88,051	88,051	48,687
F73 Student Center	1,690,822	251,298	174,095	1,768,025
F74 Financial Aid	-	40,532,904	40,532,904	-
F75 Scholarship Trust	496,043	4,500	8,007	492,536
F77 OPEB Irrevocable Trust	107,298,443	10,815,800	300,000	117,814,243
Total	361,156,576	343,794,706	421,955,755	282,995,527



\$705 Million
Table 9

**TENTATIVE BUDGET
FISCAL YEAR 2018-19**

5. CONCLUSION

Community colleges face significant challenges in improving economic times. The demand for services goes down at the same time incremental funding is available to increase those same services. As the District prepares to face this challenge in FY 2018-19, it must be innovative and market the value it provides in order to combat the sluggish enrollment it has encountered over the past several fiscal years. As Table 10 and Chart 3 clearly demonstrate, the value of an education is undeniable and the bargain that community colleges provide is irrefutable. The District will work to capitalize on this competitive advantage while continuing to deliver a high quality educational experience to the students in its service area.

Education attained	Unemployment rate in 2017	Median Weekly Earnings in 2017
Doctoral degree	1.5%	\$1,743
Professional degree	1.5%	\$1,836
Master's degree	2.2%	\$1,401
Bachelor's degree	2.5%	\$1,173
Associate's degree	3.4%	\$836
Some college, no degree	4.0%	\$774
High school diploma	4.6%	\$712
Less than a high school diploma	6.5%	\$520

*Note: Data are for persons age 25 and older; earnings are for full-time wage and salary workers.
Source: Current Population Survey, U.S. Department of Labor, U.S. Bureau of Labor Statistics.*

Table 10

Average Annual Tuition and Fees

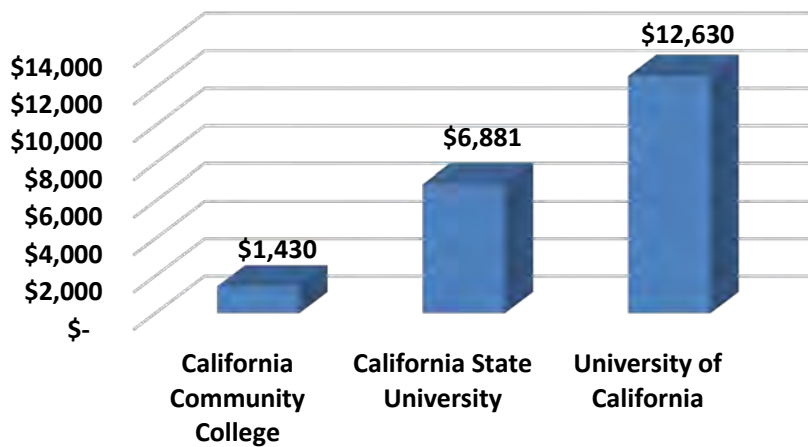


Chart 3

6. TENTATIVE BUDGET – FISCAL YEAR 2018-19

The Tentative Budget for Fiscal Year 2018-19 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

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

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2018-2019 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2018							
Total Beginning Fund Balance	1,148,999	4,255,817	2,179,860	7,584,676	743,000	19,381,620	27,709,296
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	52,879,598	52,879,598
Property Taxes	-	-	-	-	-	101,509,446	101,509,446
Local Funding	-	-	-	-	-	2,970,285	2,970,285
Student Enrollment Fees, 98%	-	-	-	-	-	16,273,792	16,273,792
Subtotal	-	-	-	-	-	173,633,121	173,633,121
State Revenues (<i>exclusive of Apportionment revenue</i>)	77,953	626,787	92,390	797,130	-	6,232,643	7,029,773
Local Revenues, SB 361 Revenue Allocation	498,628	2,837,213	80,697	3,416,538	-	13,924,286	17,340,824
Local Revenues beyond SB 361 Revenue Allocation	239,174	300,430	1,013,186	1,552,790	606,500	-	2,159,290
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	201,110	80,000	281,110	-	-	281,110
Intrafund and Subfund Transfers In	338,242	811,539	384,059	1,533,840	991,845	25,284,172	27,809,857
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,153,997	4,777,079	1,653,327	7,584,403	1,600,345	219,074,222	228,258,970
Operating Allocation	28,355,401	82,170,444	40,175,107	150,700,952	17,957,014	-	168,657,966
TOTAL RESOURCES	30,658,397	91,203,340	44,008,294	165,870,031	20,300,359	238,455,842	424,626,232

Summary Overview: 2018-2019 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,432,211	24,848,999	9,849,430	42,130,640	-	-	42,130,640
Part-time Faculty, Instructional & Non-Instructional	5,680,733	18,432,351	8,112,034	32,225,118	-	240,849	32,465,967
Academic Managers	1,541,783	2,563,668	2,149,212	6,254,663	1,081,632	-	7,336,295
Classified Managers	863,928	1,434,788	1,144,540	3,443,256	3,659,790	-	7,103,046
Full-time Classified	3,791,833	9,945,856	5,738,403	19,476,092	5,583,472	69,372	25,128,936
Hourly classified, students, other	522,070	1,197,598	734,436	2,454,104	243,500	27,567	2,725,171
Total Salaries	19,832,558	58,423,260	27,728,055	105,983,873	10,568,394	337,788	116,890,055
Employee Benefits	7,190,588	22,296,745	10,684,392	40,171,725	5,348,585	13,449,511	58,969,821
Total Salaries and Benefits	27,023,146	80,720,005	38,412,447	146,155,598	15,916,979	13,787,299	175,859,876
Supplies	497,587	1,406,780	708,896	2,613,263	290,050	-	2,903,313
Operating expenses	1,106,709	3,627,727	1,906,570	6,641,006	2,816,385	8,573,454	18,030,845
Equipment and Capital Outlay	149,327	141,318	64,508	355,153	113,200	-	468,353
Other Outgo	235,652	347,642	233,605	816,899	150,000	1,100,000	2,066,899
Intrafund and Subfund Transfers Out	248,035	450,438	251,936	950,409	475,000	194,812,414	196,237,823
TOTAL USES	29,260,456	86,693,910	41,577,962	157,532,328	19,761,614	218,273,167	395,567,109
Net Revenues over/(under) Expenditures	248,942	253,613	250,472	753,027	(204,255)	801,055	1,349,827
ENDING FUND BALANCE, June, 30, 2019	1,397,941	4,509,430	2,430,332	8,337,703	538,745	20,182,675	29,059,123
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	282,094	3,452,882	617,795	4,352,771	189,527	9,863,224	14,405,522
Designated Reserves - Deficit Reserves, 5% Board Reserve	456,186	532,112	551,706	1,540,004	85,368	10,259,668	11,885,040
Undesignated Reserves	659,661	524,436	1,260,831	2,444,928	263,850	59,783	2,768,561
	1,397,941	4,509,430	2,430,332	8,337,703	538,745	20,182,675	29,059,123

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	26,553,752	24,835,261	30,442,520
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	21,368,646	15,868,163	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	665,222	324,699	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	3,980	327	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	80,646,318	81,658,312	83,468,939
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	2,123,002	9,910	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,574,114	2,399,805	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,064,124	9,874,018	12,486,368
8919 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	2,869,840	1,752,040	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,583,092	17,529,499	16,273,792
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 165,452,090	\$ 154,252,034	\$ 173,633,121
8160 Veterans Education	3,943	4,608	2,995	2,995	5,719	2,995
Total Federal Revenues	\$ 3,943	\$ 4,608	\$ 2,995	\$ 2,995	\$ 5,719	\$ 2,995
8613 Apprenticeship Revenue	366,317	439,263	501,500	501,500	360,745	501,840
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	552,912	423,529	552,912
8617 Part Time Office Hours	148,970	261,903	250,000	250,000	(70,213)	250,000
8618 Part Time Health Revenue	40,962	36,190	40,000	40,000	(8,574)	40,000
8620 General Categorical Programs	308,810	317,515	295,290	295,290	259,715	295,290
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	3,871,336	2,794,767	4,587,027
8690 State Tax Subventions	16,494,124	3,406,639	759,092	1,504,595	1,504,624	802,704
Total Other State Revenues	\$ 22,325,240	\$ 8,912,551	\$ 6,270,130	\$ 7,015,633	\$ 5,264,593	\$ 7,029,773

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
8840 Sales and Commissions	111,574	108,953	-	104,449	104,458	-
8851 Rentals and Leases	257,880	277,904	180,000	255,291	290,973	150,000
8860 Interest and Investment Income	304,798	638,030	550,000	550,000	758,419	550,000
8874 2% of Enrollment Fees	338,430	332,119	338,430	338,430	30,358	332,118
8870 Other Student Fees and Charges	2,091,374	2,193,294	1,984,412	2,116,839	2,030,873	1,984,420
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	14,759,926	12,700,207	13,924,286
8880 Other Student Fees	1,245,186	1,685,595	1,375,000	1,157,364	1,472,647	1,100,000
8890 Other Local Revenues	1,704,494	1,792,158	1,131,772	1,858,781	1,404,395	1,459,290
Total Other Local Revenues	\$ 19,324,313	\$ 20,286,389	\$ 20,319,540	\$ 21,141,080	\$ 18,792,330	\$ 19,500,114
Total Revenues	\$ 203,211,354	\$ 194,100,124	\$ 192,044,755	\$ 193,611,798	\$ 178,314,676	\$ 200,166,003
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	1,844	2,003	-
8910 Proceeds of General Fixed Assets	2,138	20,168	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	365,092	921,496	281,110	281,110	201,110	281,110
8990 Intrafund and Subfund Transfers In	38,310,369	27,497,860	27,133,551	27,120,626	25,162,172	27,809,857
8994 Operating Allocation	153,693,621	155,471,064	162,152,719	162,152,719	162,152,719	168,657,966
Total Other Financing Sources	\$ 192,373,115	\$ 183,912,588	\$ 189,569,380	\$ 189,558,299	\$ 187,519,036	\$ 196,750,933
Total Revenues and Other Financing Sources	\$ 395,584,469	\$ 378,012,712	\$ 381,614,135	\$ 383,170,097	\$ 365,833,712	\$ 396,916,936

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	32,542,938	34,609,214	33,739,591	33,739,591	30,678,587	35,012,772
1200 Noninstructional Salaries Full Time	12,742,530	13,363,204	14,244,985	14,201,468	12,156,114	14,454,163
1300 Instructional Salaries Part Time	31,233,304	29,958,920	32,322,330	32,322,330	28,500,899	31,268,234
1400 Noninstructional Salaries Part Time	1,731,227	1,630,971	1,291,583	1,378,843	1,547,582	1,197,733
Total Academic Salaries	\$ 78,249,999	\$ 79,562,309	\$ 81,598,489	\$ 81,642,232	\$ 72,883,182	\$ 81,932,902
2100 Noninstructional Salaries Full Time	25,264,121	26,303,308	27,816,647	27,816,647	23,539,208	28,975,592
2200 Instructional Aides Full Time	2,794,646	2,933,798	3,172,169	3,172,169	2,692,587	3,256,390
2300 Variable Non-Instructional	3,288,599	3,634,726	1,933,186	1,952,683	3,519,490	2,104,050
2400 Variable Classroom Aide	1,075,460	888,058	506,757	515,527	915,453	506,515
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	252,802	292,997	114,587	133,817	200,486	114,606
Total Classified Salaries	\$ 32,774,752	\$ 34,052,887	\$ 33,543,346	\$ 33,590,843	\$ 30,867,224	\$ 34,957,153
3000 Benefits	46,595,026	49,347,611	53,680,625	53,666,487	47,875,908	58,969,821
Total Salaries and Benefits	\$ 157,619,777	\$ 162,962,807	\$ 168,822,460	\$ 168,899,562	\$ 151,626,314	\$ 175,859,876
4000 Supplies and Materials	\$ 1,730,353	\$ 1,755,466	\$ 2,757,361	\$ 2,457,630	\$ 2,528,909	\$ 2,903,313

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5100 Consultants	1,161,353	1,138,594	1,140,164	1,124,964	968,732	1,158,667
5200 Travel	689,243	701,458	959,691	961,041	653,066	924,869
5300 Dues and Memberships	385,487	378,525	327,248	327,348	364,361	328,198
5400 Insurance	3,281,901	3,100,109	3,456,522	3,456,522	3,069,120	3,456,530
5500 Utilities and Housekeeping	3,976,131	4,368,810	4,697,762	4,700,000	4,169,139	4,937,019
5600 Contract Services	3,632,317	3,715,189	3,650,753	3,659,088	3,705,127	3,673,574
5690 Other Operating Expenses	987,186	1,262,491	1,360,922	1,370,070	1,131,173	1,360,622
5700 Legal/Elections/Audit Expenses	561,294	1,014,965	675,000	680,000	1,019,073	825,000
5800 Other Services and Expenses	1,316,390	1,238,626	1,187,568	1,263,828	998,429	1,311,768
5900 Interprogram Charges (credits)	(70,645)	(9,036)	54,598	54,598	(55,556)	54,598
Total Other Operating Expenses	\$ 15,920,657	\$ 16,909,731	\$ 17,510,228	\$ 17,597,459	\$ 16,022,664	\$ 18,030,845
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	16,159	21,637	7,718	7,718	23,839	21,000
6300 Library Books	77,899	81,494	61,750	67,098	62,422	61,750
6400 Equipment	768,481	527,228	452,417	443,566	306,747	384,103
Total Capital Outlay	\$ 862,539	\$ 630,359	\$ 523,385	\$ 519,882	\$ 393,008	\$ 468,353
7300 Interfund Transfers Out	17,922,773	10,841,580	1,351,802	1,909,017	1,849,934	2,064,802
7600 Other Student Payments	2,875	2,794	2,097	2,097	1,270	2,097
7800 Intrafund and Subfund Transfers Out	45,501,687	29,557,507	26,395,781	27,647,309	26,426,625	27,579,857
7894 Operating Allocation from	153,693,621	155,471,064	162,152,719	162,152,719	162,152,719	168,657,966
Total Transfers and Other Outgo	\$ 217,120,956	\$ 195,872,945	\$ 189,902,399	\$ 191,711,142	\$ 190,430,548	\$ 198,304,722
Total Expenses	\$ 393,254,282	\$ 378,131,308	\$ 379,515,833	\$ 381,185,675	\$ 361,001,443	\$ 395,567,109

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 2,330,187	\$ (118,596)	\$ 2,098,302	\$ 1,984,422	\$ 4,832,269	\$ 1,349,827
Beginning Fund Balance	25,299,032	27,629,219	27,534,574	27,510,623	27,510,621	27,709,296
Ending Fund Balance	\$ 27,629,219	\$ 27,510,623	\$ 29,632,876	\$ 29,495,045	\$ 32,342,890	\$ 29,059,123
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7902 5% Board Contingency Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7903 Deficit Funding Reserve	-	-	838,473	853,473	-	812,943
7904 College/DO Local Reserves (1% minimum)	-	-	4,282,818	4,282,818	-	4,542,298
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	998,988	1,020,498	-	1,119,932
			<u>25,170,774</u>	<u>25,207,284</u>		<u>26,290,562</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	344,884	-	59,783
7999 Undesignated College and DO Reserves	-	-	4,148,622	3,942,877	-	2,708,778
			<u>4,462,102</u>	<u>4,287,761</u>		<u>2,768,561</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,632,876	\$ 29,495,045	\$ -	\$ 29,059,123

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8613 Apprenticeship Revenue	7,325	8,783	9,500	9,500	7,214	9,840
8620 General Categorical Programs	74,053	70,656	68,113	68,113	56,485	68,113
Total Other State Revenues	\$ 81,378	\$ 79,439	\$ 77,613	\$ 77,613	\$ 63,699	\$ 77,953
8840 Sales and Commissions	30	15	-	105	105	-
8851 Rentals and Leases	82,553	58,650	50,000	70,716	107,265	50,000
8874 2% of Enrollment Fees	34,116	34,784	34,126	34,126	(162,569)	32,928
8870 Other Student Fees and Charges	169,925	170,012	115,692	161,134	133,967	115,700
8880 Other Student Fees	143,161	152,128	250,000	6,487	128,914	350,000
8890 Other Local Revenues	522,315	689,357	301,445	570,356	590,518	189,174
Total Other Local Revenues	\$ 952,100	\$ 1,104,946	\$ 751,263	\$ 842,924	\$ 798,200	\$ 737,802
Total Revenues	\$ 1,033,478	\$ 1,184,385	\$ 828,876	\$ 920,537	\$ 861,899	\$ 815,755
8910 Proceeds of General Fixed Assets	-	18,558	-	-	-	-
8980 Interfund Transfers In	14,900	737,528	-	-	-	-
8990 Intrafund and Subfund Transfers In	579,643	1,300,577	343,650	275,277	234,182	338,242
8994 Operating Allocation	26,701,810	26,035,430	27,128,179	27,128,179	27,128,179	28,355,401
Total Other Financing Sources	\$ 27,296,353	\$ 28,092,093	\$ 27,471,829	\$ 27,403,456	\$ 27,362,361	\$ 28,693,643
Total Revenues and Other Financing Sources	\$ 28,329,831	\$ 29,276,478	\$ 28,300,705	\$ 28,323,993	\$ 28,224,260	\$ 29,509,398

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adopted Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Tentative Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	6,022,447	5,994,185	5,630,027	5,630,027	5,219,707	5,671,632
1200 Noninstructional Salaries Full Time	3,175,318	3,442,328	3,513,051	3,513,051	3,118,872	3,302,362
1300 Instructional Salaries Part Time	5,660,815	5,441,892	5,340,988	5,340,988	4,798,244	5,321,978
1400 Noninstructional Salaries Part Time	561,750	525,333	429,136	484,279	456,536	358,755
Total Academic Salaries	\$ 15,420,330	\$ 15,403,738	\$ 14,913,202	\$ 14,968,345	\$ 13,593,359	\$ 14,654,727
2100 Noninstructional Salaries Full Time	3,558,839	3,752,325	3,935,871	3,935,871	3,499,524	4,050,395
2200 Instructional Aides Full Time	606,593	554,581	569,468	569,468	510,409	605,366
2300 Variable Non-Instructional	887,354	991,129	516,542	377,106	765,894	501,549
2400 Variable Classroom Aide	85,302	39,084	24,312	24,312	32,097	19,000
2600 Variable Aide Other	2,432	-	1,502	1,502	-	1,521
Total Classified Salaries	\$ 5,140,520	\$ 5,337,119	\$ 5,047,695	\$ 4,908,259	\$ 4,807,924	\$ 5,177,831
3000 Benefits	6,092,895	6,388,844	6,384,379	6,370,191	6,076,169	7,190,588
Total Salaries and Benefits	\$ 26,653,745	\$ 27,129,701	\$ 26,345,276	\$ 26,246,795	\$ 24,477,452	\$ 27,023,146
4000 Supplies and Materials	\$ 396,373	\$ 373,649	\$ 408,815	\$ 622,506	\$ 482,734	\$ 497,587
5100 Consultants	44,865	63,826	36,804	36,804	20,128	65,804
5200 Travel	84,551	91,202	90,562	94,312	92,357	88,582
5300 Dues and Memberships	81,755	86,251	81,081	81,081	70,784	81,081
5400 Insurance	117,568	105,741	115,692	115,692	85,400	115,700
5500 Utilities and Housekeeping	41,845	35,517	47,738	46,238	36,935	69,576
5600 Contract Services	524,571	362,063	435,931	435,931	589,540	490,641
5690 Other Operating Expenses	130,185	159,818	86,034	86,034	89,673	149,101
5800 Other Services and Expenses	76,052	75,934	46,724	46,724	55,947	46,224
Total Other Operating Expenses	\$ 1,101,392	\$ 980,352	\$ 940,566	\$ 942,816	\$ 1,040,764	\$ 1,106,709

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6200 Buildings	16,159	21,637	7,718	7,718	23,839	21,000
6300 Library Books	22,767	23,048	10,500	13,045	14,626	10,500
6400 Equipment	121,164	131,119	141,960	131,790	98,771	117,827
Total Capital Outlay	\$ 160,090	\$ 175,804	\$ 160,178	\$ 152,553	\$ 137,236	\$ 149,327
7300 Interfund Transfers Out	65,361	55,287	81,152	81,152	53,012	235,652
7600 Other Student Payments	2,875	2,300	-	-	1,270	-
7800 Intrafund and Subfund Transfers Out	66,480	339,405	244,793	244,793	-	248,035
Total Transfers and Other Outgo	\$ 134,716	\$ 396,992	\$ 325,945	\$ 325,945	\$ 54,282	\$ 483,687
Total Expenses	\$ 28,446,316	\$ 29,056,498	\$ 28,180,780	\$ 28,290,615	\$ 26,192,468	\$ 29,260,456
Net Revenues Over (Under) Expenses	\$ (116,485)	\$ 219,980	\$ 119,925	\$ 33,378	\$ 2,031,792	\$ 248,942
Beginning Fund Balance	1,430,531	1,314,045	1,536,880	1,534,023	1,534,023	1,148,999
Ending Fund Balance	\$ 1,314,046	\$ 1,534,025	\$ 1,656,805	\$ 1,567,401	\$ 3,565,815	\$ 1,397,941
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	145,617	145,617	-	145,617
7904 College/DO Local Reserves (1% minimum)	-	-	282,094	282,094	-	282,094
7900 Designated Reserves	-	-	346,952	334,881	-	310,569
			<u>774,663</u>	<u>762,592</u>		<u>738,280</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	882,142	804,809	-	659,661
			<u>882,142</u>	<u>804,809</u>		<u>659,661</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,656,805	\$ 1,567,401	\$ -	\$ 1,397,941

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8160 Veterans Education	-	2,646	-	-	3,255	-
Total Federal Revenues	\$ -	\$ 2,646	\$ -	\$ -	\$ 3,255	\$ -
8613 Apprenticeship Revenue	358,992	430,480	492,000	492,000	353,531	492,000
8620 General Categorical Programs	142,367	148,808	134,787	134,787	123,775	134,787
Total Other State Revenues	\$ 501,359	\$ 579,288	\$ 626,787	\$ 626,787	\$ 477,306	\$ 626,787
8840 Sales and Commissions	109,712	107,910	-	104,344	104,353	-
8851 Rentals and Leases	132,201	155,501	130,000	130,000	137,604	100,000
8874 2% of Enrollment Fees	238,190	233,254	238,180	238,180	144,267	233,433
8870 Other Student Fees and Charges	1,829,913	1,917,294	1,853,780	1,882,290	1,798,464	1,853,780
8880 Other Student Fees	1,070,692	1,477,930	750,000	1,129,136	1,288,235	750,000
8890 Other Local Revenues	305,327	260,034	176,616	244,407	271,593	200,430
Total Other Local Revenues	\$ 3,686,035	\$ 4,151,923	\$ 3,148,576	\$ 3,728,357	\$ 3,744,516	\$ 3,137,643
Total Revenues	\$ 4,187,394	\$ 4,733,857	\$ 3,775,363	\$ 4,355,144	\$ 4,225,077	\$ 3,764,430
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	1,844	2,003	-
8980 Interfund Transfers In	280,692	133,968	201,110	201,110	201,110	201,110
8990 Intrafund and Subfund Transfers In	2,149,291	901,701	814,760	865,116	739,474	811,539
8994 Operating Allocation	74,723,447	76,061,574	79,330,700	79,330,700	79,330,700	82,170,444
Total Other Financing Sources	\$ 77,155,325	\$ 77,099,243	\$ 80,346,570	\$ 80,398,770	\$ 80,273,287	\$ 83,183,093
Total Revenues and Other Financing Sources	\$ 81,342,719	\$ 81,833,100	\$ 84,121,933	\$ 84,753,914	\$ 84,498,364	\$ 86,947,523

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	18,935,032	20,744,348	20,329,187	20,329,187	18,418,848	21,648,135
1200 Noninstructional Salaries Full Time	5,135,484	5,100,915	5,563,071	5,519,554	4,583,926	5,764,532
1300 Instructional Salaries Part Time	17,888,538	16,795,246	19,352,740	19,352,740	16,131,091	18,198,515
1400 Noninstructional Salaries Part Time	416,628	309,402	254,305	286,422	357,790	233,836
Total Academic Salaries	\$ 42,375,682	\$ 42,949,911	\$ 45,499,303	\$ 45,487,903	\$ 39,491,655	\$ 45,845,018
2100 Noninstructional Salaries Full Time	8,127,935	8,222,503	9,279,786	9,279,786	7,479,513	9,951,865
2200 Instructional Aides Full Time	1,201,903	1,253,276	1,337,053	1,337,053	1,156,762	1,428,779
2300 Variable Non-Instructional	1,418,109	1,554,659	811,758	894,255	1,612,023	790,831
2400 Variable Classroom Aide	433,154	339,574	337,698	346,468	309,255	342,768
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	177,159	196,539	63,999	83,229	141,470	63,999
Total Classified Salaries	\$ 11,457,384	\$ 11,566,551	\$ 11,830,294	\$ 11,940,791	\$ 10,699,023	\$ 12,578,242
3000 Benefits	16,556,570	17,895,062	19,920,861	19,920,861	17,191,837	22,296,745
Total Salaries and Benefits	\$ 70,389,636	\$ 72,411,524	\$ 77,250,458	\$ 77,349,555	\$ 67,382,515	\$ 80,720,005
4000 Supplies and Materials	\$ 594,392	\$ 566,359	\$ 1,371,150	\$ 753,366	\$ 1,089,322	\$ 1,406,780
5100 Consultants	162,740	177,674	78,279	108,079	104,533	92,679
5200 Travel	235,252	223,733	376,225	377,375	226,834	370,025
5300 Dues and Memberships	98,258	114,576	67,800	67,900	83,017	62,850
5400 Insurance	1,566,785	1,643,961	1,645,890	1,645,890	1,556,700	1,645,890
5500 Utilities and Housekeeping	116,145	80,941	105,344	109,082	76,097	106,544
5600 Contract Services	779,855	769,467	731,709	737,244	748,483	732,259
5690 Other Operating Expenses	210,680	380,113	524,553	533,001	338,302	461,186
5800 Other Services and Expenses	97,637	79,658	157,094	171,854	12,535	156,294
Total Other Operating Expenses	\$ 3,267,352	\$ 3,470,123	\$ 3,686,894	\$ 3,750,425	\$ 3,146,501	\$ 3,627,727

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6300 Library Books	54,637	44,858	40,000	42,803	36,096	40,000
6400 Equipment	340,638	205,333	145,399	144,118	82,254	101,318
Total Capital Outlay	\$ 395,275	\$ 250,191	\$ 185,399	\$ 186,921	\$ 118,350	\$ 141,318
7300 Interfund Transfers Out	3,778,048	4,253,429	91,045	648,260	638,146	345,545
7600 Other Student Payments	-	494	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,660,758	1,664,878	443,351	1,000,567	557,216	450,438
Total Transfers and Other Outgo	\$ 5,438,806	\$ 5,918,801	\$ 536,493	\$ 1,650,924	\$ 1,195,362	\$ 798,080
Total Expenses	\$ 80,085,461	\$ 82,616,998	\$ 83,030,394	\$ 83,691,191	\$ 72,932,050	\$ 86,693,910
Net Revenues Over (Under) Expenses	\$ 1,257,258	\$ (783,898)	\$ 1,091,539	\$ 1,062,723	\$ 11,566,314	\$ 253,613
Beginning Fund Balance	3,544,915	4,802,173	4,021,107	4,018,275	4,018,275	4,255,817
Ending Fund Balance	\$ 4,802,173	\$ 4,018,275	\$ 5,112,646	\$ 5,080,998	\$ 15,584,589	\$ 4,509,430
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	386,689	401,689	-	383,257
7904 College/DO Local Reserves (1% minimum)	-	-	3,233,608	3,233,608	-	3,452,882
7900 Designated Reserves	-	-	123,512	139,542	-	148,855
			<u>3,743,809</u>	<u>3,774,839</u>		<u>3,984,994</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,368,837	1,306,159	-	524,436
			<u>1,368,837</u>	<u>1,306,159</u>		<u>524,436</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,112,646	\$ 5,080,998	\$ -	\$ 4,509,430

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8160 Veterans Education	3,943	1,962	2,995	2,995	2,464	2,995
Total Federal Revenues	\$ 3,943	\$ 1,962	\$ 2,995	\$ 2,995	\$ 2,464	\$ 2,995
8620 General Categorical Programs	92,390	98,051	92,390	92,390	79,455	92,390
Total Other State Revenues	\$ 92,390	\$ 98,051	\$ 92,390	\$ 92,390	\$ 79,455	\$ 92,390
8840 Sales and Commissions	1,832	1,028	-	-	-	-
8851 Rentals and Leases	43,126	63,753	-	54,575	46,104	-
8874 2% of Enrollment Fees	66,124	64,081	66,124	66,124	48,660	65,757
8870 Other Student Fees and Charges	91,536	105,988	14,940	73,415	98,442	14,940
8880 Other Student Fees	31,333	55,537	375,000	21,741	55,498	-
8890 Other Local Revenues	805,385	750,092	597,211	985,713	510,484	1,013,186
Total Other Local Revenues	\$ 1,039,336	\$ 1,040,479	\$ 1,053,275	\$ 1,201,568	\$ 759,188	\$ 1,093,883
Total Revenues	\$ 1,135,669	\$ 1,140,492	\$ 1,148,660	\$ 1,296,953	\$ 841,107	\$ 1,189,268
8910 Proceeds of General Fixed Assets	238	-	-	-	-	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	2,883,565	534,880	680,842	673,473	653,769	384,059
8994 Operating Allocation	35,904,604	36,877,164	38,429,440	38,429,440	38,429,440	40,175,107
Total Other Financing Sources	\$ 38,788,407	\$ 37,412,044	\$ 39,190,282	\$ 39,182,913	\$ 39,083,209	\$ 40,639,166
Total Revenues and Other Financing Sources	\$ 39,924,076	\$ 38,552,536	\$ 40,338,942	\$ 40,479,866	\$ 39,924,316	\$ 41,828,434

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	7,585,459	7,463,681	7,780,377	7,780,377	7,040,032	7,693,005
1200 Noninstructional Salaries Full Time	3,476,723	3,842,261	4,076,891	4,076,891	3,674,849	4,305,637
1300 Instructional Salaries Part Time	7,683,951	7,721,782	7,628,602	7,628,602	7,571,564	7,747,741
1400 Noninstructional Salaries Part Time	517,289	547,482	364,293	364,293	516,210	364,293
Total Academic Salaries	\$ 19,263,422	\$ 19,575,206	\$ 19,850,163	\$ 19,850,163	\$ 18,802,655	\$ 20,110,676
2100 Noninstructional Salaries Full Time	5,233,066	5,281,441	5,516,014	5,516,014	4,499,169	5,660,698
2200 Instructional Aides Full Time	986,150	1,125,941	1,265,648	1,265,648	1,025,416	1,222,245
2300 Variable Non-Instructional	745,596	666,033	356,819	433,255	731,207	540,603
2400 Variable Classroom Aide	557,004	509,400	144,747	144,747	574,101	144,747
2600 Variable Aide Other	73,211	96,458	49,086	49,086	59,016	49,086
Total Classified Salaries	\$ 7,595,027	\$ 7,679,273	\$ 7,332,314	\$ 7,408,750	\$ 6,888,909	\$ 7,617,379
3000 Benefits	8,542,439	9,019,990	9,871,827	9,871,877	8,816,292	10,684,392
Total Salaries and Benefits	\$ 35,400,888	\$ 36,274,469	\$ 37,054,304	\$ 37,130,790	\$ 34,507,856	\$ 38,412,447
4000 Supplies and Materials	\$ 468,827	\$ 490,428	\$ 708,896	\$ 789,853	\$ 740,040	\$ 708,896
5100 Consultants	60,320	88,229	122,921	122,921	50,361	122,921
5200 Travel	121,429	109,396	134,775	138,225	105,349	134,775
5300 Dues and Memberships	90,357	66,333	58,667	58,667	73,628	58,667
5400 Insurance	-	21,849	14,940	14,940	26,171	14,940
5500 Utilities and Housekeeping	45,382	45,952	33,092	33,092	32,743	33,092
5600 Contract Services	740,117	579,846	814,417	814,417	630,017	814,417
5690 Other Operating Expenses	548,633	635,888	659,310	659,310	634,418	659,310
5800 Other Services and Expenses	29,217	49,544	13,850	13,850	51,418	13,850
5900 Interprogram Charges (credits)	(70,683)	(9,149)	54,598	54,598	(55,620)	54,598
Total Other Operating Expenses	\$ 1,564,772	\$ 1,587,888	\$ 1,906,570	\$ 1,910,020	\$ 1,548,485	\$ 1,906,570

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6300 Library Books	495	13,588	11,250	11,250	11,700	11,250
6400 Equipment	33,350	60,895	53,258	55,858	56,040	53,258
Total Capital Outlay	\$ 33,845	\$ 74,483	\$ 64,508	\$ 67,108	\$ 67,740	\$ 64,508
7300 Interfund Transfers Out	178,964	82,864	79,605	79,605	58,776	233,605
7800 Intrafund and Subfund Transfers Out	1,383,670	338,646	243,742	243,742	-	251,936
Total Transfers and Other Outgo	\$ 1,562,634	\$ 421,510	\$ 323,347	\$ 323,347	\$ 58,776	\$ 485,541
Total Expenses	\$ 39,030,966	\$ 38,848,778	\$ 40,057,625	\$ 40,221,118	\$ 36,922,897	\$ 41,577,962
Net Revenues Over (Under) Expenses	\$ 893,110	\$ (296,242)	\$ 281,317	\$ 258,748	\$ 3,001,419	\$ 250,472
Beginning Fund Balance	1,387,949	2,281,059	1,984,818	1,984,818	1,984,818	2,179,860
Ending Fund Balance	\$ 2,281,059	\$ 1,984,817	\$ 2,266,135	\$ 2,243,566	\$ 4,986,237	\$ 2,430,332
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	220,035	220,035	-	198,701
7904 College/DO Local Reserves (1% minimum)	-	-	403,450	403,450	-	617,795
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	264,064	248,864	-	264,064
			<u>976,490</u>	<u>961,290</u>		<u>1,169,501</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,289,645	1,282,276	-	1,260,831
			<u>1,289,645</u>	<u>1,282,276</u>		<u>1,260,831</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,266,135	\$ 2,243,566	\$ -	\$ 2,430,332

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	304,798	638,030	550,000	550,000	758,419	550,000
8890 Other Local Revenues	71,467	92,675	56,500	58,305	31,800	56,500
Total Other Local Revenues	\$ 376,265	\$ 730,705	\$ 606,500	\$ 608,305	\$ 790,219	\$ 606,500
Total Revenues	\$ 376,265	\$ 730,705	\$ 606,500	\$ 608,305	\$ 790,219	\$ 606,500
8910 Proceeds of General Fixed Assets	1,900	1,610	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	69,500	50,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,351,978	1,173,284	1,310,522	1,310,522	131,519	991,845
8994 Operating Allocation	16,363,760	16,496,896	17,264,400	17,264,400	17,264,400	17,957,014
Total Other Financing Sources	\$ 17,787,138	\$ 17,721,790	\$ 18,576,922	\$ 18,576,922	\$ 17,396,951	\$ 18,950,859
Total Revenues and Other Financing Sources	\$ 18,163,403	\$ 18,452,495	\$ 19,183,422	\$ 19,185,227	\$ 18,187,170	\$ 19,557,359
Uses:						
1200 Noninstructional Salaries Full Time	955,005	917,700	1,091,972	1,091,972	749,818	1,081,632
1400 Noninstructional Salaries Part Time	15,479	398	-	-	115	-
Total Academic Salaries	\$ 970,484	\$ 918,098	\$ 1,091,972	\$ 1,091,972	\$ 749,933	\$ 1,081,632
2100 Noninstructional Salaries Full Time	8,277,441	8,751,621	9,016,924	9,016,924	8,008,586	9,243,262
2300 Variable Non-Instructional	236,431	421,630	220,500	220,500	407,112	243,500
Total Classified Salaries	\$ 8,513,872	\$ 9,173,251	\$ 9,237,424	\$ 9,237,424	\$ 8,415,698	\$ 9,486,762
3000 Benefits	4,025,217	4,428,022	4,890,056	4,890,056	4,182,963	5,348,585

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Total Salaries and Benefits	\$ 13,509,573	\$ 14,519,371	\$ 15,219,452	\$ 15,219,452	\$ 13,348,594	\$ 15,916,979
4000 Supplies and Materials	\$ 270,761	\$ 325,030	\$ 268,500	\$ 291,905	\$ 216,779	\$ 290,050
5100 Consultants	893,428	808,865	902,160	857,160	793,710	877,263
5200 Travel	248,011	277,127	358,129	351,129	227,265	331,487
5300 Dues and Memberships	115,117	111,365	119,700	119,700	136,932	125,600
5500 Utilities and Housekeeping	107,485	103,530	150,210	150,210	109,237	150,110
5600 Contract Services	118,794	275,711	176,785	179,585	171,363	140,500
5690 Other Operating Expenses	97,687	86,671	91,025	91,725	68,780	91,025
5700 Legal/Elections/Audit Expenses	5,640	5,708	-	5,000	5,734	5,000
5800 Other Services and Expenses	1,113,484	1,033,490	969,900	1,031,400	878,529	1,095,400
5900 Interprogram Charges (credits)	38	113	-	-	64	-
Total Other Operating Expenses	\$ 2,699,684	\$ 2,702,580	\$ 2,767,909	\$ 2,785,909	\$ 2,391,614	\$ 2,816,385
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	270,619	123,290	111,800	111,800	69,682	111,700
Total Capital Outlay	\$ 270,619	\$ 123,290	\$ 113,300	\$ 113,300	\$ 69,682	\$ 113,200
7300 Interfund Transfers Out	1,200,000	850,000	-	-	-	150,000
7800 Intrafund and Subfund Transfers Out	185,312	54,045	500,000	500,400	200	475,000
Total Transfers and Other Outgo	\$ 1,385,312	\$ 904,045	\$ 500,000	\$ 500,400	\$ 200	\$ 625,000
Total Expenses	\$ 18,135,949	\$ 18,574,316	\$ 18,869,161	\$ 18,910,966	\$ 16,026,869	\$ 19,761,614

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 27,454	\$ (121,821)	\$ 314,261	\$ 274,261	\$ 2,160,301	\$ (204,255)
Beginning Fund Balance	819,556	847,010	743,535	721,990	725,189	743,000
Ending Fund Balance	\$ 847,010	\$ 725,189	\$ 1,057,796	\$ 996,251	\$ 2,885,490	\$ 538,745
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	86,132	86,132	-	85,368
7904 College/DO Local Reserves (1% minimum)	-	-	363,666	363,666	-	189,527
7900 Designated Reserves	-	-	-	(3,180)	-	-
			<u>449,798</u>	<u>446,618</u>		<u>274,895</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	607,998	549,633	-	263,850
			<u>607,998</u>	<u>549,633</u>		<u>263,850</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,057,796	\$ 996,251	\$ -	\$ 538,745

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	26,553,752	24,835,261	30,442,520
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	21,368,646	15,868,163	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	665,222	324,699	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	3,980	327	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	80,646,318	81,658,312	83,468,939
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	2,123,002	9,910	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,574,114	2,399,805	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,064,124	9,874,018	12,486,368
8819 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	2,869,840	1,752,040	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,583,092	17,529,499	16,273,792
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 165,452,090	\$ 154,252,034	\$ 173,633,121
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	552,912	423,529	552,912
8617 Part Time Office Hours	148,970	261,903	250,000	250,000	(70,213)	250,000
8618 Part Time Health Revenue	40,962	36,190	40,000	40,000	(8,574)	40,000
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	3,871,336	2,794,767	4,587,027
8690 State Tax Subventions	16,494,124	3,406,639	759,092	1,504,595	1,504,624	802,704
Total Other State Revenues	\$ 21,650,113	\$ 8,155,773	\$ 5,473,340	\$ 6,218,843	\$ 4,644,133	\$ 6,232,643
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	14,759,926	12,700,207	13,924,286
Total Other Local Revenues	\$ 13,270,577	\$ 13,258,336	\$ 14,759,926	\$ 14,759,926	\$ 12,700,207	\$ 13,924,286
Total Revenues	\$ 196,478,548	\$ 186,310,685	\$ 185,685,356	\$ 186,430,859	\$ 171,596,374	\$ 193,790,050
8990 Intrafund and Subfund Transfers In	31,345,892	23,587,418	23,983,777	23,996,238	23,403,228	25,284,172
Total Other Financing Sources	\$ 31,345,892	\$ 23,587,418	\$ 23,983,777	\$ 23,996,238	\$ 23,403,228	\$ 25,284,172
Total Revenues and Other Financing Sources	\$ 227,824,440	\$ 209,898,103	\$ 209,669,133	\$ 210,427,097	\$ 194,999,602	\$ 219,074,222

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	-	407,000	-	-	-	-
1200 Noninstructional Salaries Full Time	-	60,000	-	-	28,649	-
1400 Noninstructional Salaries Part Time	220,081	248,356	243,849	243,849	216,931	240,849
Total Academic Salaries	\$ 220,081	\$ 715,356	\$ 243,849	\$ 243,849	\$ 245,580	\$ 240,849
2100 Noninstructional Salaries Full Time	66,840	295,418	68,052	68,052	52,416	69,372
2300 Variable Non-Instructional	1,109	1,275	27,567	27,567	3,254	27,567
Total Classified Salaries	\$ 67,949	\$ 296,693	\$ 95,619	\$ 95,619	\$ 55,670	\$ 96,939
3000 Benefits	11,377,905	11,615,693	12,613,502	12,613,502	11,608,647	13,449,511
Total Salaries and Benefits	\$ 11,665,935	\$ 12,627,742	\$ 12,952,970	\$ 12,952,970	\$ 11,909,897	\$ 13,787,299
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -
5200 Travel	-	-	-	-	1,261	-
5400 Insurance	1,597,548	1,328,558	1,680,000	1,680,000	1,400,849	1,680,000
5500 Utilities and Housekeeping	3,665,274	4,102,870	4,361,378	4,361,378	3,914,127	4,577,697
5600 Contract Services	1,468,980	1,728,102	1,491,911	1,491,911	1,565,724	1,495,757
5690 Other Operating Expenses	1	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	555,654	1,009,257	675,000	675,000	1,013,339	820,000
Total Other Operating Expenses	\$ 7,287,457	\$ 8,168,788	\$ 8,208,289	\$ 8,208,289	\$ 7,895,300	\$ 8,573,454
6400 Equipment	2,710	6,591	-	-	-	-
Total Capital Outlay	\$ 2,710	\$ 6,591	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	12,700,400	5,600,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	42,205,467	27,160,533	24,963,895	25,657,807	25,869,209	26,154,448
7894 Operating Allocation from	153,693,621	155,471,064	162,152,719	162,152,719	162,152,719	168,657,966
Total Transfers and Other Outgo	\$ 208,599,488	\$ 188,231,597	\$ 188,216,614	\$ 188,910,526	\$ 189,121,928	\$ 195,912,414

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Total Expenses	\$ 227,555,590	\$ 209,034,718	\$ 209,377,873	\$ 210,071,785	\$ 208,927,159	\$ 218,273,167
Net Revenues Over (Under) Expenses	\$ 268,850	\$ 863,385	\$ 291,260	\$ 355,312	\$ (13,927,557)	\$ 801,055
Beginning Fund Balance	18,116,081	18,384,931	19,248,234	19,251,519	19,248,316	19,381,620
Ending Fund Balance	\$ 18,384,931	\$ 19,248,316	\$ 19,539,494	\$ 19,606,831	\$ 5,320,759	\$ 20,182,675
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7902 5% Board Contingency Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7900 Designated Reserves	-	-	264,460	300,391	-	396,444
			<u>19,226,014</u>	<u>19,261,945</u>		<u>20,122,892</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	344,886	-	59,783
			<u>313,480</u>	<u>344,886</u>		<u>59,783</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 19,539,494	\$ 19,606,831	\$ -	\$ 20,182,675

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
<u>District Services</u>						
Board	243,399	264,693	282,891	302,891	263,912	296,315
Chancellor	896,986	1,096,165	779,439	779,439	713,886	810,295
Facilities	815,246	787,716	905,595	905,595	735,495	900,325
Foundation Services	477,680	755,805	846,711	846,711	751,077	904,449
Administrative Services and Finance	4,077,314	3,732,109	3,097,634	3,118,034	2,470,311	3,494,404
Human Resources	2,263,097	2,312,668	2,394,461	2,394,461	2,074,642	2,476,125
Information Technology Services	2,988,649	2,969,753	3,251,841	3,251,841	2,736,319	3,326,270
Internal Auditing	210,240	293,283	313,378	313,378	289,115	330,823
International Education	431,840	517,973	852,691	852,691	657,849	814,416
Marketing	349,741	403,586	383,306	383,306	349,112	396,075
Other	9,202	11,591	11,990	11,990	10,981	12,465
Payroll	734,783	732,309	817,278	817,278	637,693	841,769
Educational Planning	624,889	583,475	772,427	772,427	478,177	815,910
Police Services	2,687,831	2,821,646	2,841,653	2,843,058	2,683,244	2,939,771
Research	722,357	697,791	713,766	713,766	633,118	753,284
Purchasing	602,694	593,752	604,100	604,100	541,937	648,918
Total District Office Expenditures and Transfers Out	\$ 18,135,948	\$ 18,574,315	\$ 18,869,161	\$ 18,910,966	\$ 16,026,868	\$ 19,761,614
<u>Districtwide Expenses</u>						
Contractual Assessments	1,292,966	1,325,040	1,396,726	1,352,965	1,115,090	1,395,564
Regulatory Expenditures	16,802,835	18,041,661	18,842,309	18,842,309	16,967,515	20,037,553
Committed Obligations	13,162,792	3,548,239	3,050,000	3,050,000	3,710,212	3,050,000
Districtwide Operations	196,296,996	186,119,778	186,088,838	186,826,511	187,134,341	193,790,050
Total Districtwide Expenditures and Transfers Out	\$ 227,555,589	\$ 209,034,718	\$ 209,377,873	\$ 210,071,785	\$ 208,927,158	\$ 218,273,167
Total District Office and Districtwide Expenditures and Transfers Out	\$ 245,691,537	\$ 227,609,033	\$ 228,247,034	\$ 228,982,751	\$ 224,954,026	\$ 238,034,781

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,480,777	9,480,777	-	9,863,224
5% Board Contingency Reserve	-	-	9,480,777	9,480,777	-	9,863,224
Deficit Funding Reserve	-	-	86,132	86,132	-	85,368
College/DO Local Reserves (1% minimum)	-	-	363,666	363,666	-	189,527
Designated Reserves	-	-	264,460	297,211	-	396,444
			<u>19,675,812</u>	<u>19,708,563</u>		<u>20,397,787</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	313,480	344,886	-	59,783
Undesignated College and DO Reserves	-	-	607,998	549,633	-	263,850
			<u>921,478</u>	<u>894,519</u>		<u>323,633</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,597,290	\$ 20,603,082	\$ -	\$ 20,721,420

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	44,970	44,740	25,370	25,370	45,160	44,870
8160 Veterans Education	4,032	-	-	-	835	-
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 49,002	\$ 45,445	\$ 25,370	\$ 25,370	\$ 45,995	\$ 44,870
8659 Other Reimbursable Categorical Programs	32,232	39,819	18,526	18,526	25,276	18,526
8690 State Tax Subventions	5,228,661	12,469,101	6,234,552	6,234,552	60,497	6,550,175
Total Other State Revenues	\$ 5,260,893	\$ 12,508,920	\$ 6,253,078	\$ 6,253,078	\$ 85,773	\$ 6,568,701
8830 Contract Services	149,046	214,160	153,580	153,580	99,455	4,500
8851 Rentals and Leases	130,519	140,568	68,500	68,500	172,980	68,500
8870 Other Student Fees and Charges	449,943	422,716	355,000	355,000	359,360	-
8880 Other Student Fees	47,002	116,181	25,102	25,102	87,490	21,017
8890 Other Local Revenues	2,431,523	2,235,079	1,979,150	2,202,662	1,307,791	1,551,628
Total Other Local Revenues	\$ 3,208,033	\$ 3,128,704	\$ 2,581,332	\$ 2,804,844	\$ 2,027,076	\$ 1,645,645
Total Revenues	\$ 8,517,928	\$ 15,683,069	\$ 8,859,780	\$ 9,083,292	\$ 2,158,844	\$ 8,259,216
8910 Proceeds of General Fixed Assets	595	-	-	-	-	-
8980 Interfund Transfers In	433,000	170,886	112,900	112,900	112,900	114,900
8990 Intrafund and Subfund Transfers In	8,579,310	4,740,093	-	1,316,227	1,310,219	200,000
Total Other Financing Sources	\$ 9,012,905	\$ 4,910,979	\$ 112,900	\$ 1,429,127	\$ 1,423,119	\$ 314,900
Total Revenues and Other Financing Sources	\$ 17,530,833	\$ 20,594,048	\$ 8,972,680	\$ 10,512,419	\$ 3,581,963	\$ 8,574,116

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1200 Noninstructional Salaries Full Time	90,766	-	-	59,205	54,419	73,548
1300 Instructional Salaries Part Time	52,144	58,293	50,000	50,000	37,094	-
1400 Noninstructional Salaries Part Time	62,301	153,098	242,214	132,214	69,229	96,054
Total Academic Salaries	\$ 205,211	\$ 211,391	\$ 292,214	\$ 241,419	\$ 160,742	\$ 169,602
2100 Noninstructional Salaries Full Time	58,234	73,314	142,113	142,113	70,764	133,889
2300 Variable Non-Instructional	988,656	899,641	1,098,060	1,103,761	656,687	758,060
2400 Variable Classroom Aide	44,283	31,321	32,784	41,893	12,133	17,784
2600 Variable Aide Other	706	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 1,091,879	\$ 1,004,276	\$ 1,297,182	\$ 1,311,992	\$ 739,584	\$ 933,958
3000 Benefits	5,415,150	12,639,306	6,425,008	6,433,301	160,926	6,712,021
Total Salaries and Benefits	\$ 6,712,240	\$ 13,854,973	\$ 8,014,404	\$ 7,986,712	\$ 1,061,252	\$ 7,815,581
4000 Supplies and Materials	\$ 316,179	\$ 258,155	\$ 1,596,541	\$ 1,760,364	\$ 198,486	\$ 1,396,337
5100 Consultants	186,508	307,915	237,848	202,755	96,398	83,600
5200 Travel	124,920	129,341	567,740	606,370	111,390	511,303
5300 Dues and Memberships	15,569	18,203	8,000	10,000	23,305	8,000
5500 Utilities and Housekeeping	10,015	6,486	2,000	1,000	5,707	-
5600 Contract Services	82,183	77,917	11,395	11,395	24,070	6,386
5690 Other Operating Expenses	143,770	153,061	1,339,456	1,353,956	114,909	1,354,633
5800 Other Services and Expenses	148,576	234,052	226,000	225,000	167,539	200,000
5900 Interprogram Charges (credits)	(28,234)	695	1,794	1,794	790	1,794
5910 Indirect Costs	(250,623)	(188,175)	(40,000)	(40,000)	(84,157)	(40,000)
Total Other Operating Expenses	\$ 432,684	\$ 739,495	\$ 2,354,233	\$ 2,372,270	\$ 459,951	\$ 2,125,716

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6200 Buildings	11,625	21,849	74,731	74,731	18,582	100,373
6300 Library Books	5,372	(11,179)	13,486	13,486	6,536	2,896
6400 Equipment	1,045,560	710,508	2,009,440	2,568,256	677,119	1,685,081
Total Capital Outlay	\$ 1,062,557	\$ 721,178	\$ 2,097,657	\$ 2,656,473	\$ 702,237	\$ 1,788,350
7300 Interfund Transfers Out	441,994	7,435,834	-	-	-	-
7600 Other Student Payments	-	-	5,000	5,319	-	-
7800 Intrafund and Subfund Transfers Out	1,387,993	2,680,445	737,770	789,544	45,766	430,000
Total Transfers and Other Outgo	\$ 1,829,987	\$ 10,116,279	\$ 742,770	\$ 794,863	\$ 45,766	\$ 430,000
Total Expenses	\$ 10,353,647	\$ 25,690,080	\$ 14,805,605	\$ 15,570,682	\$ 2,467,692	\$ 13,555,984
Net Revenues Over (Under) Expenses	\$ 7,177,186	\$ (5,096,032)	\$ (5,832,925)	\$ (5,058,263)	\$ 1,114,271	\$ (4,981,868)
Beginning Fund Balance	6,824,676	14,001,862	8,866,458	8,905,829	8,905,832	8,557,741
Ending Fund Balance	\$ 14,001,862	\$ 8,905,830	\$ 3,033,533	\$ 3,847,566	\$ 10,020,103	\$ 3,575,873
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,770,577	3,557,571	-	3,575,873
			<u>2,770,577</u>	<u>3,557,571</u>		<u>3,575,873</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	262,956	289,995	-	-
			<u>262,956</u>	<u>289,995</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,033,533	\$ 3,847,566	\$ -	\$ 3,575,873

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	10,445	10,200	10,500	10,500	10,345	10,500
8160 Veterans Education	-	-	-	-	835	-
Total Federal Revenues	\$ 10,445	\$ 10,200	\$ 10,500	\$ 10,500	\$ 11,180	\$ 10,500
8659 Other Reimbursable Categorical Programs	5,760	7,116	7,250	7,250	8,209	7,250
8690 State Tax Subventions	-	-	-	-	15,148	-
Total Other State Revenues	\$ 5,760	\$ 7,116	\$ 7,250	\$ 7,250	\$ 23,357	\$ 7,250
8851 Rentals and Leases	13,981	72,417	3,500	3,500	44,333	3,500
8870 Other Student Fees and Charges	886	704	-	-	2,221	-
8890 Other Local Revenues	139,194	154,401	10,500	62,742	175,547	10,500
Total Other Local Revenues	\$ 154,061	\$ 227,522	\$ 14,000	\$ 66,242	\$ 222,101	\$ 14,000
Total Revenues	\$ 170,266	\$ 244,838	\$ 31,750	\$ 83,992	\$ 256,638	\$ 31,750
8910 Proceeds of General Fixed Assets	595	-	-	-	-	-
8980 Interfund Transfers In	295,959	-	-	-	-	-
Total Other Financing Sources	\$ 296,554	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 466,820	\$ 244,838	\$ 31,750	\$ 83,992	\$ 256,638	\$ 31,750

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1400 Noninstructional Salaries Part Time	802	1,111	-	-	-	-
Total Academic Salaries	\$ 802	\$ 1,111	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	-	(1)	-	-	-	-
2300 Variable Non-Instructional	3,890	7,923	-	-	3,378	-
2400 Variable Classroom Aide	233	308	-	-	63	-
Total Classified Salaries	\$ 4,123	\$ 8,230	\$ -	\$ -	\$ 3,441	\$ -
3000 Benefits	430	953	-	-	529	-
Total Salaries and Benefits	\$ 5,355	\$ 10,294	\$ -	\$ -	\$ 3,970	\$ -
4000 Supplies and Materials	\$ 12,025	\$ 9,627	\$ 268,861	\$ 321,103	\$ 9,130	\$ 274,946
5100 Consultants	6,595	9,985	-	-	13,398	-
5200 Travel	5,641	4,363	6,414	6,414	20,841	1,165
5300 Dues and Memberships	1,140	1,010	-	-	3,757	-
5500 Utilities and Housekeeping	145	-	-	-	-	-
5600 Contract Services	27,088	30,150	11,395	11,395	16,568	6,386
5690 Other Operating Expenses	97,435	93,053	217,631	217,631	96,467	240,308
5800 Other Services and Expenses	6,460	3,560	-	-	4,943	-
5900 Interprogram Charges (credits)	(28,233)	-	-	-	-	-
5910 Indirect Costs	(26,963)	(63,367)	-	-	(28,537)	-
Total Other Operating Expenses	\$ 89,308	\$ 78,754	\$ 235,440	\$ 235,440	\$ 127,437	\$ 247,859
6200 Buildings	11,625	15,049	-	-	6,609	25,642
6400 Equipment	39,820	48,122	557,206	557,206	2,222	541,457
Total Capital Outlay	\$ 51,445	\$ 63,171	\$ 557,206	\$ 557,206	\$ 8,831	\$ 567,099

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
7800 Intrafund and Subfund Transfers Out	-	1,419,011	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 1,419,011	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 158,133	\$ 1,580,857	\$ 1,061,507	\$ 1,113,749	\$ 149,368	\$ 1,089,904
Net Revenues Over (Under) Expenses	\$ 308,687	\$ (1,336,019)	\$ (1,029,757)	\$ (1,029,757)	\$ 107,270	\$ (1,058,154)
Beginning Fund Balance	2,556,615	2,865,301	1,529,282	1,529,280	1,529,281	1,599,904
Ending Fund Balance	\$ 2,865,302	\$ 1,529,282	\$ 499,525	\$ 499,523	\$ 1,636,551	\$ 541,750
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	499,525	499,523	-	541,750
			<u>499,525</u>	<u>499,523</u>		<u>541,750</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 499,525	\$ 499,523	\$ -	\$ 541,750

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	19,655	19,195	-	-	19,510	19,500
8160 Veterans Education	4,032	-	-	-	-	-
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 23,687	\$ 19,900	\$ -	\$ -	\$ 19,510	\$ 19,500
8659 Other Reimbursable Categorical Programs	10,578	13,068	-	-	-	-
8690 State Tax Subventions	-	-	-	-	27,412	-
Total Other State Revenues	\$ 10,578	\$ 13,068	\$ -	\$ -	\$ 27,412	\$ -
8830 Contract Services	136,636	209,800	145,000	145,000	94,896	-
8851 Rentals and Leases	19,547	46,121	-	-	41,530	-
8870 Other Student Fees and Charges	447,537	421,632	355,000	355,000	357,234	-
8880 Other Student Fees	-	71,024	-	-	51,400	-
8890 Other Local Revenues	1,665,600	1,426,235	1,953,650	2,014,926	881,868	1,531,128
Total Other Local Revenues	\$ 2,269,320	\$ 2,174,812	\$ 2,453,650	\$ 2,514,926	\$ 1,426,928	\$ 1,531,128
Total Revenues	\$ 2,303,585	\$ 2,207,780	\$ 2,453,650	\$ 2,514,926	\$ 1,473,850	\$ 1,550,628
8980 Interfund Transfers In	137,041	141,390	112,900	112,900	112,900	114,900
8990 Intrafund and Subfund Transfers In	1,419,769	1,109,013	-	564,716	564,716	-
Total Other Financing Sources	\$ 1,556,810	\$ 1,250,403	\$ 112,900	\$ 677,616	\$ 677,616	\$ 114,900
Total Revenues and Other Financing Sources	\$ 3,860,395	\$ 3,458,183	\$ 2,566,550	\$ 3,192,542	\$ 2,151,466	\$ 1,665,528

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	59,205	54,419	73,548
1300 Instructional Salaries Part Time	52,144	57,696	50,000	50,000	34,820	-
1400 Noninstructional Salaries Part Time	25,944	123,265	171,160	61,160	45,069	25,000
Total Academic Salaries	\$ 78,088	\$ 180,961	\$ 221,160	\$ 170,365	\$ 134,308	\$ 98,548
2100 Noninstructional Salaries Full Time	55,791	69,662	142,113	142,113	70,008	128,403
2300 Variable Non-Instructional	980,326	889,845	1,085,000	1,085,000	652,244	740,000
2400 Variable Classroom Aide	21,496	19,363	15,000	15,000	11,771	-
2600 Variable Aide Other	706	-	-	-	-	-
Total Classified Salaries	\$ 1,058,319	\$ 978,870	\$ 1,242,113	\$ 1,242,113	\$ 734,023	\$ 868,403
3000 Benefits	150,512	163,484	182,034	190,137	154,350	149,200
Total Salaries and Benefits	\$ 1,286,919	\$ 1,323,315	\$ 1,645,307	\$ 1,602,615	\$ 1,022,681	\$ 1,116,151
4000 Supplies and Materials	\$ 180,705	\$ 166,610	\$ 1,122,800	\$ 1,139,388	\$ 117,795	\$ 915,647
5100 Consultants	124,434	115,251	155,503	114,003	70,593	1,400
5200 Travel	85,611	83,187	529,264	568,456	51,411	478,638
5300 Dues and Memberships	4,463	7,887	8,000	10,000	5,333	8,000
5500 Utilities and Housekeeping	9,870	6,486	2,000	1,000	5,707	-
5600 Contract Services	55,095	39,765	-	-	-	-
5690 Other Operating Expenses	46,336	45,013	1,015,169	1,029,669	18,044	1,007,669
5800 Other Services and Expenses	142,116	230,492	226,000	225,000	162,351	200,000
Total Other Operating Expenses	\$ 467,925	\$ 528,081	\$ 1,935,936	\$ 1,948,128	\$ 313,439	\$ 1,695,707

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6200 Buildings	-	6,800	74,731	74,731	-	74,731
6300 Library Books	5,372	(11,179)	13,486	13,486	6,536	2,896
6400 Equipment	837,136	350,185	1,251,234	1,810,050	674,897	942,624
Total Capital Outlay	\$ 842,508	\$ 345,806	\$ 1,339,451	\$ 1,898,267	\$ 681,433	\$ 1,020,251
7300 Interfund Transfers Out	159	370	-	-	-	-
7600 Other Student Payments	-	-	5,000	5,319	-	-
7800 Intrafund and Subfund Transfers Out	96,622	101,261	-	40,063	40,063	-
Total Transfers and Other Outgo	\$ 96,781	\$ 101,631	\$ 5,000	\$ 45,382	\$ 40,063	\$ -
Total Expenses	\$ 2,874,838	\$ 2,465,443	\$ 6,048,494	\$ 6,633,780	\$ 2,175,411	\$ 4,747,756
Net Revenues Over (Under) Expenses	\$ 985,557	\$ 992,740	\$ (3,481,944)	\$ (3,441,238)	\$ (23,945)	\$ (3,082,228)
Beginning Fund Balance	2,621,747	3,607,303	4,572,678	4,600,043	4,600,044	3,940,422
Ending Fund Balance	\$ 3,607,304	\$ 4,600,043	\$ 1,090,734	\$ 1,158,805	\$ 4,576,099	\$ 858,194
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	827,778	868,810	-	858,194
			<u>827,778</u>	<u>868,810</u>		<u>858,194</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	262,956	289,995	-	-
			<u>262,956</u>	<u>289,995</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,090,734	\$ 1,158,805	\$ -	\$ 858,194

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	14,870	15,345	14,870	14,870	15,305	14,870
Total Federal Revenues	\$ 14,870	\$ 15,345	\$ 14,870	\$ 14,870	\$ 15,305	\$ 14,870
8659 Other Reimbursable Categorical Programs	15,894	19,635	11,276	11,276	17,067	11,276
8690 State Tax Subventions	-	-	-	-	17,937	-
Total Other State Revenues	\$ 15,894	\$ 19,635	\$ 11,276	\$ 11,276	\$ 35,004	\$ 11,276
8830 Contract Services	12,410	4,360	8,580	8,580	4,559	4,500
8870 Other Student Fees and Charges	1,520	380	-	-	(95)	-
8880 Other Student Fees	25,102	38,707	25,102	25,102	36,090	21,017
8890 Other Local Revenues	139,423	148,480	-	109,994	177,644	-
Total Other Local Revenues	\$ 178,455	\$ 191,927	\$ 33,682	\$ 143,676	\$ 218,198	\$ 25,517
Total Revenues	\$ 209,219	\$ 226,907	\$ 59,828	\$ 169,822	\$ 268,507	\$ 51,663
8980 Interfund Transfers In	-	29,496	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,329,679	305,919	-	-	-	200,000
Total Other Financing Sources	\$ 1,329,679	\$ 335,415	\$ -	\$ -	\$ -	\$ 200,000
Total Revenues and Other Financing Sources	\$ 1,538,898	\$ 562,322	\$ 59,828	\$ 169,822	\$ 268,507	\$ 251,663

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1300 Instructional Salaries Part Time	-	597	-	-	2,274	-
1400 Noninstructional Salaries Part Time	35,555	28,722	71,054	71,054	24,160	71,054
Total Academic Salaries	\$ 35,555	\$ 29,319	\$ 71,054	\$ 71,054	\$ 26,434	\$ 71,054
2100 Noninstructional Salaries Full Time	2,443	3,653	-	-	756	5,486
2300 Variable Non-Instructional	4,440	1,873	13,060	18,761	1,065	13,060
2400 Variable Classroom Aide	22,554	11,650	17,784	26,893	299	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 29,437	\$ 17,176	\$ 55,069	\$ 69,879	\$ 2,120	\$ 60,555
3000 Benefits	8,362	5,768	8,422	8,612	6,047	12,204
Total Salaries and Benefits	\$ 73,354	\$ 52,263	\$ 134,545	\$ 149,545	\$ 34,601	\$ 143,813
4000 Supplies and Materials	\$ 117,266	\$ 65,684	\$ 103,200	\$ 198,194	\$ 66,969	\$ 104,065
5100 Consultants	20,433	3,550	28,535	28,535	950	28,535
5200 Travel	31,060	41,191	21,500	21,500	39,138	21,500
5300 Dues and Memberships	9,966	9,306	-	-	14,215	-
5600 Contract Services	-	1,702	-	-	7,502	-
5690 Other Operating Expenses	-	1	106,656	106,656	-	106,656
5800 Other Services and Expenses	-	-	-	-	245	-
5900 Interprogram Charges (credits)	(1)	695	1,794	1,794	790	1,794
5910 Indirect Costs	(63,156)	(68,988)	-	-	(26,911)	-
Total Other Operating Expenses	\$ (1,698)	\$ (12,543)	\$ 158,485	\$ 158,485	\$ 35,929	\$ 158,485
6200 Buildings	-	-	-	-	11,973	-
6400 Equipment	10,375	25,518	176,000	176,000	-	176,000
Total Capital Outlay	\$ 10,375	\$ 25,518	\$ 176,000	\$ 176,000	\$ 11,973	\$ 176,000

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
7800 Intrafund and Subfund Transfers Out	803,532	139,384	300,000	300,000	-	200,000
Total Transfers and Other Outgo	\$ 803,532	\$ 139,384	\$ 300,000	\$ 300,000	\$ -	\$ 200,000
Total Expenses	\$ 1,002,829	\$ 270,306	\$ 872,230	\$ 982,224	\$ 149,472	\$ 782,363
Net Revenues Over (Under) Expenses	\$ 536,069	\$ 292,016	\$ (812,402)	\$ (812,402)	\$ 119,035	\$ (530,700)
Beginning Fund Balance	968,396	1,504,466	1,784,475	1,796,482	1,796,483	1,857,640
Ending Fund Balance	\$ 1,504,465	\$ 1,796,482	\$ 972,073	\$ 984,080	\$ 1,915,518	\$ 1,326,940
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	972,073	984,080	-	1,326,940
			<u>972,073</u>	<u>984,080</u>		<u>1,326,940</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 972,073	\$ 984,080	\$ -	\$ 1,326,940

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8851 Rentals and Leases	96,991	22,030	65,000	65,000	87,117	65,000
8880 Other Student Fees	21,900	6,450	-	-	-	-
8890 Other Local Revenues	487,306	505,963	15,000	15,000	72,732	10,000
Total Other Local Revenues	\$ 606,197	\$ 534,443	\$ 80,000	\$ 80,000	\$ 159,849	\$ 75,000
Total Revenues	\$ 606,197	\$ 534,443	\$ 80,000	\$ 80,000	\$ 159,849	\$ 75,000
8990 Intrafund and Subfund Transfers In	5,829,862	3,325,161	-	751,511	745,503	-
Total Other Financing Sources	\$ 5,829,862	\$ 3,325,161	\$ -	\$ 751,511	\$ 745,503	\$ -
Total Revenues and Other Financing Sources	\$ 6,436,059	\$ 3,859,604	\$ 80,000	\$ 831,511	\$ 905,352	\$ 75,000
Uses:						
1200 Noninstructional Salaries Full Time	90,766	-	-	-	-	-
Total Academic Salaries	\$ 90,766	\$ -	\$ -	\$ -	\$ -	\$ -
2300 Variable Non-Instructional	-	-	-	-	-	5,000
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
3000 Benefits	27,185	-	-	-	-	442
Total Salaries and Benefits	\$ 117,951	\$ -	\$ -	\$ -	\$ -	\$ 5,442
4000 Supplies and Materials	\$ 6,183	\$ 16,234	\$ 101,680	\$ 101,679	\$ 4,592	\$ 101,679

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5100 Consultants	35,046	179,129	53,810	60,217	11,457	53,665
5200 Travel	2,608	600	10,562	10,000	-	10,000
5600 Contract Services	-	6,300	-	-	-	-
5690 Other Operating Expenses	(1)	14,994	-	-	398	-
5910 Indirect Costs	(160,504)	(55,820)	(40,000)	(40,000)	(28,709)	(40,000)
Total Other Operating Expenses	\$ (122,851)	\$ 145,203	\$ 24,372	\$ 30,217	\$ (16,854)	\$ 23,665
6400 Equipment	158,229	286,683	25,000	25,000	-	25,000
Total Capital Outlay	\$ 158,229	\$ 286,683	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
7300 Interfund Transfers Out	441,835	7,435,464	-	-	-	-
7800 Intrafund and Subfund Transfers Out	487,839	1,020,789	437,770	449,481	5,703	230,000
Total Transfers and Other Outgo	\$ 929,674	\$ 8,456,253	\$ 437,770	\$ 449,481	\$ 5,703	\$ 230,000
Total Expenses	\$ 1,089,186	\$ 8,904,373	\$ 588,822	\$ 606,377	\$ (6,559)	\$ 385,786
Net Revenues Over (Under) Expenses	\$ 5,346,873	\$ (5,044,769)	\$ (508,822)	\$ 225,134	\$ 911,911	\$ (310,786)
Beginning Fund Balance	677,918	6,024,792	980,023	980,024	980,024	1,159,775
Ending Fund Balance	\$ 6,024,791	\$ 980,023	\$ 471,201	\$ 1,205,158	\$ 1,891,935	\$ 848,989
Restricted Reserves						
7900 Designated Reserves	-	-	471,201	1,205,158	-	848,989
			<u>471,201</u>	<u>1,205,158</u>		<u>848,989</u>
Unrestricted Reserves						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 471,201	\$ 1,205,158	\$ -	\$ 848,989

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8690 State Tax Subventions	5,228,661	12,469,101	6,234,552	6,234,552	-	6,550,175
Total Other State Revenues	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Total Revenues	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Total Revenues and Other Financing Sources	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Uses:						
3000 Benefits	5,228,661	12,469,101	6,234,552	6,234,552	-	6,550,175
Total Salaries and Benefits	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Total Expenses	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves						
			0	0		0
Unrestricted Reserves						
			0	0		0

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
<u>District Services</u>						
Facilities	18,037	26,300	-	-	-	5,442
Administrative Services and Finance	767,122	8,400,102	437,770	449,481	(22,609)	230,000
Human Resources	15,370	23,558	98,810	98,810	9,642	98,665
Educational Planning	148,465	171,213	562	6,407	6,407	-
Police Services	140,192	283,199	-	-	-	-
Research	-	-	51,680	51,679	-	51,679
Total District Office Expenditures and Transfers Out	\$ 1,089,186	\$ 8,904,372	\$ 588,822	\$ 606,377	\$ (6,560)	\$ 385,786
<u>Districtwide Expenses</u>						
Districtwide Operations	5,228,661	12,469,101	6,234,552	6,234,552	-	6,550,175
Total Districtwide Expenditures and Transfers Out	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,234,552	\$ -	\$ 6,550,175
Total District Office and Districtwide Expenditures and Transfers Out	\$ 6,317,847	\$ 21,373,473	\$ 6,823,374	\$ 6,840,929	\$ (6,560)	\$ 6,935,961
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	471,201	1,205,158	-	848,989
			<u>471,201</u>	<u>1,205,158</u>		<u>848,989</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 471,201	\$ 1,205,158	\$ -	\$ 848,989

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	26,553,752	24,835,261	30,442,520
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	21,368,646	15,868,163	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	665,222	324,699	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	3,980	327	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	80,646,318	81,658,312	83,468,939
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	2,123,002	9,910	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,574,114	2,399,805	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,064,124	9,874,018	12,486,368
8819 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	2,869,840	1,752,040	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,583,092	17,529,499	16,273,792
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 165,452,090	\$ 154,252,034	\$ 173,633,121
8150 Student Financial Aid Revenue	44,970	44,740	25,370	25,370	45,160	44,870
8160 Veterans Education	7,975	4,608	2,995	2,995	6,554	2,995
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 52,945	\$ 50,053	\$ 28,365	\$ 28,365	\$ 51,714	\$ 47,865
8613 Apprenticeship Revenue	366,317	439,263	501,500	501,500	360,745	501,840
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	552,912	423,529	552,912
8617 Part Time Office Hours	148,970	261,903	250,000	250,000	(70,213)	250,000
8618 Part Time Health Revenue	40,962	36,190	40,000	40,000	(8,574)	40,000
8620 General Categorical Programs	308,810	317,515	295,290	295,290	259,715	295,290
8659 Other Reimbursable Categorical Programs	32,232	39,819	18,526	18,526	25,276	18,526
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	3,871,336	2,794,767	4,587,027
8690 State Tax Subventions	21,722,785	15,875,740	6,993,644	7,739,147	1,565,121	7,352,879
Total Other State Revenues	\$ 27,586,133	\$ 21,421,471	\$ 12,523,208	\$ 13,268,711	\$ 5,350,366	\$ 13,598,474

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
8830 Contract Services	149,046	214,160	153,580	153,580	99,455	4,500
8840 Sales and Commissions	111,574	108,953	-	104,449	104,458	-
8851 Rentals and Leases	388,399	418,472	248,500	323,791	463,953	218,500
8860 Interest and Investment Income	304,798	638,030	550,000	550,000	758,419	550,000
8874 2% of Enrollment Fees	338,430	332,119	338,430	338,430	30,358	332,118
8870 Other Student Fees and Charges	2,541,317	2,616,010	2,339,412	2,471,839	2,390,233	1,984,420
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	14,759,926	12,700,207	13,924,286
8880 Other Student Fees	1,292,188	1,801,776	1,400,102	1,182,466	1,560,137	1,121,017
8890 Other Local Revenues	4,136,017	4,027,237	3,110,922	4,061,443	2,712,186	3,010,918
Total Other Local Revenues	\$ 22,532,346	\$ 23,415,093	\$ 22,900,872	\$ 23,945,924	\$ 20,819,406	\$ 21,145,759
Total Revenues	\$ 211,729,282	\$ 209,783,193	\$ 200,904,535	\$ 202,695,090	\$ 180,473,520	\$ 208,425,219
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	1,844	2,003	-
8910 Proceeds of General Fixed Assets	2,733	20,168	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	798,092	1,092,382	394,010	394,010	314,010	396,010
8990 Intrafund and Subfund Transfers In	46,889,679	32,237,953	27,133,551	28,436,853	26,472,391	28,009,857
8994 Operating Allocation	153,693,621	155,471,064	162,152,719	162,152,719	162,152,719	168,657,966
Total Other Financing Sources	\$ 201,386,020	\$ 188,823,567	\$ 189,682,280	\$ 190,987,426	\$ 188,942,155	\$ 197,065,833
Total Revenues and Other Financing Sources	\$ 413,115,302	\$ 398,606,760	\$ 390,586,815	\$ 393,682,516	\$ 369,415,675	\$ 405,491,052

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	32,542,938	34,609,214	33,739,591	33,739,591	30,678,587	35,012,772
1200 Noninstructional Salaries Full Time	12,833,296	13,363,204	14,244,985	14,260,673	12,210,533	14,527,711
1300 Instructional Salaries Part Time	31,285,448	30,017,213	32,372,330	32,372,330	28,537,993	31,268,234
1400 Noninstructional Salaries Part Time	1,793,528	1,784,069	1,533,797	1,511,057	1,616,811	1,293,787
Total Academic Salaries	\$ 78,455,210	\$ 79,773,700	\$ 81,890,703	\$ 81,883,651	\$ 73,043,924	\$ 82,102,504
2100 Noninstructional Salaries Full Time	25,322,355	26,376,622	27,958,760	27,958,760	23,609,972	29,109,481
2200 Instructional Aides Full Time	2,794,646	2,933,798	3,172,169	3,172,169	2,692,587	3,256,390
2300 Variable Non-Instructional	4,277,255	4,534,367	3,031,246	3,056,444	4,176,177	2,862,110
2400 Variable Classroom Aide	1,119,743	919,379	539,541	557,420	927,586	524,299
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	253,508	292,997	138,812	158,042	200,486	138,831
Total Classified Salaries	\$ 33,866,631	\$ 35,057,163	\$ 34,840,528	\$ 34,902,835	\$ 31,606,808	\$ 35,891,111
3000 Benefits	52,010,176	61,986,917	60,105,633	60,099,788	48,036,834	65,681,842
Total Salaries and Benefits	\$ 164,332,017	\$ 176,817,780	\$ 176,836,864	\$ 176,886,274	\$ 152,687,566	\$ 183,675,457
4000 Supplies and Materials	\$ 2,046,532	\$ 2,013,621	\$ 4,353,902	\$ 4,217,994	\$ 2,727,395	\$ 4,299,650

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5100 Consultants	1,347,861	1,446,509	1,378,012	1,327,719	1,065,130	1,242,267
5200 Travel	814,163	830,799	1,527,431	1,567,411	764,456	1,436,172
5300 Dues and Memberships	401,056	396,728	335,248	337,348	387,666	336,198
5400 Insurance	3,281,901	3,100,109	3,456,522	3,456,522	3,069,120	3,456,530
5500 Utilities and Housekeeping	3,986,146	4,375,296	4,699,762	4,701,000	4,174,846	4,937,019
5600 Contract Services	3,714,500	3,793,106	3,662,148	3,670,483	3,729,197	3,679,960
5690 Other Operating Expenses	1,130,956	1,415,552	2,700,378	2,724,026	1,246,082	2,715,255
5700 Legal/Elections/Audit Expenses	561,294	1,014,965	675,000	680,000	1,019,073	825,000
5800 Other Services and Expenses	1,464,966	1,472,678	1,413,568	1,488,828	1,165,968	1,511,768
5900 Interprogram Charges (credits)	(98,879)	(8,341)	56,392	56,392	(54,766)	56,392
5910 Indirect Costs	(250,623)	(188,175)	(40,000)	(40,000)	(84,157)	(40,000)
Total Other Operating Expenses	\$ 16,353,341	\$ 17,649,226	\$ 19,864,461	\$ 19,969,729	\$ 16,482,615	\$ 20,156,561
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	27,784	43,486	82,449	82,449	42,421	121,373
6300 Library Books	83,271	70,315	75,236	80,584	68,958	64,646
6400 Equipment	1,814,041	1,237,736	2,461,857	3,011,822	983,866	2,069,184
Total Capital Outlay	\$ 1,925,096	\$ 1,351,537	\$ 2,621,042	\$ 3,176,355	\$ 1,095,245	\$ 2,256,703
7300 Interfund Transfers Out	18,364,767	18,277,414	1,351,802	1,909,017	1,849,934	2,064,802
7600 Other Student Payments	2,875	2,794	7,097	7,416	1,270	2,097
7800 Intrafund and Subfund Transfers Out	46,889,680	32,237,952	27,133,551	28,436,853	26,472,391	28,009,857
94xx District Office Assessment	153,693,621	155,471,064	162,152,719	162,152,719	162,152,719	168,657,966
Total Transfers and Other Outgo	\$ 218,950,943	\$ 205,989,224	\$ 190,645,169	\$ 192,506,005	\$ 190,476,314	\$ 198,734,722
Total Expenses	\$ 403,607,929	\$ 403,821,388	\$ 394,321,438	\$ 396,756,357	\$ 363,469,135	\$ 409,123,093

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 9,507,373	\$ (5,214,628)	\$ (3,734,623)	\$ (3,073,841)	\$ 5,946,540	\$ (3,632,041)
Beginning Fund Balance	32,123,708	41,631,081	36,401,032	36,416,454	36,416,453	36,267,037
Ending Fund Balance	\$ 41,631,081	\$ 36,416,453	\$ 32,666,409	\$ 33,342,613	\$ 42,362,993	\$ 32,634,996
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7902 5% Board Contingency Reserve	-	-	9,480,777	9,480,777	-	9,863,224
7903 Deficit Funding Reserve	-	-	838,473	853,473	-	812,943
7904 College/DO Local Reserves (1% minimum)	-	-	4,282,818	4,282,818	-	4,542,298
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	3,769,565	4,578,069	-	4,695,805
			<u>27,941,351</u>	<u>28,764,855</u>		<u>29,866,435</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	344,886	-	59,783
7999 Undesignated College and DO Reserves	-	-	4,411,578	4,232,872	-	2,708,778
			<u>4,725,058</u>	<u>4,577,758</u>		<u>2,768,561</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 32,666,409	\$ 33,342,613	\$ -	\$ 32,634,996

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8120 Higher Education Act	2,483,134	1,999,027	1,730,911	2,976,208	1,674,174	1,059,538
8150 Student Financial Aid Revenue	522,377	617,208	340,550	632,428	462,373	678,055
8170 Vocational & Technical Education Act (VTEA)	1,080,617	1,082,504	696,244	1,155,760	181,536	748,979
8190 Other Federal Revenues	2,718,326	848,207	747,167	1,214,222	622,770	477,767
Total Federal Revenues	\$ 6,804,454	\$ 4,546,946	\$ 3,514,872	\$ 5,978,618	\$ 2,940,853	\$ 2,964,339
8610 General Apportionments	143,312	129,443	99,908	138,924	74,861	95,664
8620 General Categorical Programs	15,735,130	17,289,024	16,735,666	25,697,952	27,238,746	20,663,352
8659 Other Reimbursable Categorical Programs	2,487,548	2,379,326	2,810,680	3,399,720	3,046,880	1,924,026
8680 Other State Non-Tax Revenues	1,361,567	2,107,434	161,600	161,600	52,480	161,600
8680 Lottery Revenue	1,494,650	1,327,092	1,164,039	1,405,840	459,335	1,405,840
8690 Other State Revenues	2,886,693	4,722,439	6,823,025	9,156,422	4,091,504	5,156,095
Total State Revenues	\$ 24,108,900	\$ 27,954,758	\$ 27,794,918	\$ 39,960,458	\$ 34,963,806	\$ 29,406,577
8820 Contributions and Gifts	146,846	109,743	215,706	221,484	307,976	76,575
8830 Contract Services	13,522	770	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	1,394,528	1,504,196	1,435,000	1,435,000	1,578,909	1,490,000
8890 Other Local Revenues	2,147,587	2,181,065	2,147,251	2,300,772	1,830,308	2,012,196
Total Local Revenues	\$ 3,702,483	\$ 3,795,774	\$ 3,797,957	\$ 3,957,256	\$ 3,717,193	\$ 3,578,771
Total Revenues	\$ 34,615,837	\$ 36,297,478	\$ 35,107,747	\$ 49,896,332	\$ 41,621,852	\$ 35,949,687
8980 Interfund Transfers In	250,000	500,206	-	-	-	-
Total Other Financing Sources	\$ 250,000	\$ 500,206	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 34,865,837	\$ 36,797,684	\$ 35,107,747	\$ 49,896,332	\$ 41,621,852	\$ 35,949,687

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adoption Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Tentative Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	116,081	258,448	221,359	506,822	226,172	259,733
1200 Noninstructional Salaries Full Time	3,230,131	3,444,666	3,605,755	4,450,039	4,084,691	3,963,732
1300 Instructional Salaries Part Time	414,400	337,241	714,665	630,438	279,562	758,152
1400 Noninstructional Salaries Part Time	2,667,859	2,689,254	1,886,323	2,524,217	2,271,421	1,726,594
Total Academic Salaries	\$ 6,428,471	\$ 6,729,609	\$ 6,428,102	\$ 8,111,516	\$ 6,861,846	\$ 6,708,211
2100 Noninstructional Salaries Full Time	5,969,916	6,204,784	6,806,086	7,700,992	6,113,641	7,486,975
2200 Instructional Aides Full Time	109,155	59,093	45,423	48,149	41,367	45,423
2300 Variable Non-Instructional	2,740,508	2,827,486	1,726,871	4,753,480	3,275,092	2,548,566
2400 Variable Classroom Aide	293,697	374,898	52,125	189,963	296,748	42,819
2600 Variable Aide Other	146,891	118,282	10,000	51,250	76,256	10,000
Total Classified Salaries	\$ 9,260,167	\$ 9,584,543	\$ 8,640,505	\$ 12,743,834	\$ 9,803,104	\$ 10,133,783
3000 Benefits	5,314,179	6,337,980	5,890,824	7,652,491	5,649,960	6,450,734
Total Salaries and Benefits	\$ 21,002,817	\$ 22,652,132	\$ 20,959,431	\$ 28,507,841	\$ 22,314,910	\$ 23,292,728
4000 Supplies and Materials	\$ 2,818,266	\$ 2,603,742	\$ 2,747,047	\$ 3,161,380	\$ 1,107,733	\$ 3,358,763
5100 Consultants	2,446,262	2,065,356	1,413,346	2,833,100	1,735,166	1,166,795
5200 Travel	649,100	738,556	543,593	815,052	855,218	1,096,883
5300 Dues and Memberships	47,246	47,351	33,200	52,801	62,145	42,200
5500 Utilities and Housekeeping	7,705	10,680	3,650	8,072	7,752	3,650
5600 Contract Services	449,198	407,711	218,989	502,814	431,468	212,318
5690 Other Operating Expenses	2,006,605	2,939,534	545,337	966,705	888,507	993,784
5800 Other Services and Expenses	488,896	231,513	151,496	386,686	208,142	158,200
5900 Interprogram Charges (credits)	9,804	15,192	39,891	12,445	6,858	8,317
5910 Indirect Costs	443,106	413,470	274,977	465,972	112,251	99,232
Total Other Operating Expenses	\$ 6,547,922	\$ 6,869,363	\$ 3,224,479	\$ 6,043,647	\$ 4,307,507	\$ 3,781,379

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6100 Sites and Site Improvements	1,738	-	-	-	52,103	-
6200 Buildings	-	3,000	-	648,877	207,195	-
6300 Library Books	49,563	44,098	-	12,589	53,538	-
6400 Equipment	2,439,940	2,506,746	971,558	2,557,207	1,866,673	667,028
Total Capital Outlay	\$ 2,491,241	\$ 2,553,844	\$ 971,558	\$ 3,218,673	\$ 2,179,509	\$ 667,028
7300 Interfund Transfers Out	38,155	37,327	-	60,301	60,301	-
7500 Student Financial Aid	8,319	10,925	-	10,000	15,098	-
7600 Other Student Payments	1,876,854	1,804,941	1,722,860	1,805,093	1,137,458	1,349,738
7900 Grant net AR (deferrals) not yet posted	-	-	5,609,843	7,274,509	10,339,606	3,742,802
Total Transfers and Other Outgo	\$ 1,923,328	\$ 1,853,193	\$ 7,332,703	\$ 9,149,903	\$ 11,552,463	\$ 5,092,540
Total Expenses	\$ 34,783,574	\$ 36,532,274	\$ 35,235,218	\$ 50,081,444	\$ 41,462,122	\$ 36,192,438
Net Revenues Over (Under) Expenses	\$ 82,263	\$ 265,410	\$ (127,471)	\$ (185,112)	\$ 159,730	\$ (242,751)
Beginning Fund Balance	258,716	340,980	606,389	606,390	606,389	478,918
Ending Fund Balance	\$ 340,979	\$ 606,390	\$ 478,918	\$ 421,278	\$ 766,119	\$ 236,167
7998 Restricted Reserve	-	-	478,918	421,278	-	236,167
Total Budgeted Reserves	\$ -	\$ -	\$ 478,918	\$ 421,278	\$ -	\$ 236,167

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8670 State Tax Subventions	46,089	44,038	52,950	52,950	21,153	41,600
Total State Revenues	\$ 46,089	\$ 44,038	\$ 52,950	\$ 52,950	\$ 21,153	\$ 41,600
8810 Property Taxes	6,790,267	7,093,710	7,181,462	7,181,462	7,004,561	7,127,000
8860 Interest and Investment Income	18,462	30,591	6,540	6,540	27,743	30,000
Total Local Revenues	\$ 6,808,729	\$ 7,124,301	\$ 7,188,002	\$ 7,188,002	\$ 7,032,304	\$ 7,157,000
Total Revenues	\$ 6,854,818	\$ 7,168,339	\$ 7,240,952	\$ 7,240,952	\$ 7,053,457	\$ 7,198,600
Total Revenues and Other Financing Sources	\$ 6,854,818	\$ 7,168,339	\$ 7,240,952	\$ 7,240,952	\$ 7,053,457	\$ 7,198,600
Uses:						
7110 Bond Redemption	2,961,100	3,046,100	3,321,100	3,321,100	3,321,100	3,621,100
7120 Bond Interest and Other Charges	3,998,625	3,878,525	3,739,650	3,739,650	3,739,650	3,577,050
Total Transfers and Other Outgo	\$ 6,959,725	\$ 6,924,625	\$ 7,060,750	\$ 7,060,750	\$ 7,060,750	\$ 7,198,150
Total Expenses	\$ 6,959,725	\$ 6,924,625	\$ 7,060,750	\$ 7,060,750	\$ 7,060,750	\$ 7,198,150
Net Revenues Over (Under) Expenses	\$ (104,907)	\$ 243,714	\$ 180,202	\$ 180,202	\$ (7,293)	\$ 450
Beginning Fund Balance	5,320,276	5,215,369	5,459,084	5,459,084	5,459,084	5,459,534
Ending Fund Balance	\$ 5,215,369	\$ 5,459,083	\$ 5,639,286	\$ 5,639,286	\$ 5,451,791	\$ 5,459,984
7912 Restricted Debt Reserve	-	-	5,639,286	5,639,286	-	5,459,984
Total Budgeted Reserves	\$ -	\$ -	\$ 5,639,286	\$ 5,639,286	\$ -	\$ 5,459,984

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8670 State Tax Subventions	102,894	98,721	107,000	107,000	45,007	86,500
Total State Revenues	\$ 102,894	\$ 98,721	\$ 107,000	\$ 107,000	\$ 45,007	\$ 86,500
8810 Property Taxes	13,592,239	14,120,138	13,900,000	13,900,000	13,144,220	13,482,800
8860 Interest and Investment Income	39,623	67,573	50,000	50,000	66,507	50,000
Total Local Revenues	\$ 13,631,862	\$ 14,187,711	\$ 13,950,000	\$ 13,950,000	\$ 13,210,727	\$ 13,532,800
Total Revenues	\$ 13,734,756	\$ 14,286,432	\$ 14,057,000	\$ 14,057,000	\$ 13,255,734	\$ 13,619,300
Total Revenues and Other Financing Sources	\$ 13,734,756	\$ 14,286,432	\$ 14,057,000	\$ 14,057,000	\$ 13,255,734	\$ 13,619,300
Uses:						
7110 Bond Redemption	2,301,400	2,416,400	2,626,952	2,626,952	2,661,500	2,916,200
7120 Bond Interest and Other Charges	11,406,214	11,310,850	12,298,777	12,298,777	11,208,218	11,094,840
Total Transfers and Other Outgo	\$ 13,707,614	\$ 13,727,250	\$ 14,925,729	\$ 14,925,729	\$ 13,869,718	\$ 14,011,040
Total Expenses	\$ 13,707,614	\$ 13,727,250	\$ 14,925,729	\$ 14,925,729	\$ 13,869,718	\$ 14,011,040
Net Revenues Over (Under) Expenses	\$ 27,142	\$ 559,182	\$ (868,729)	\$ (868,729)	\$ (613,984)	\$ (391,740)
Beginning Fund Balance	10,013,689	10,040,831	10,600,013	10,600,013	10,600,013	10,014,914
Ending Fund Balance	\$ 10,040,831	\$ 10,600,013	\$ 9,731,284	\$ 9,731,284	\$ 9,986,029	\$ 9,623,174
7912 Restricted Debt Reserve	-	-	9,731,284	9,731,284	-	9,623,174
Total Budgeted Reserves	\$ -	\$ -	\$ 9,731,284	\$ 9,731,284	\$ -	\$ 9,623,174

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8670 State Tax Subventions	148,750	19,156	95,234	95,234	9,508	18,000
Total State Revenues	\$ 148,750	\$ 19,156	\$ 95,234	\$ 95,234	\$ 9,508	\$ 18,000
8810 Property Taxes	19,829,796	3,306,956	3,429,692	3,429,692	2,709,008	2,823,800
8860 Interest and Investment Income	69,717	42,255	23,830	23,830	14,797	22,000
Total Local Revenues	\$ 19,899,513	\$ 3,349,211	\$ 3,453,522	\$ 3,453,522	\$ 2,723,805	\$ 2,845,800
Total Revenues	\$ 20,048,263	\$ 3,368,367	\$ 3,548,756	\$ 3,548,756	\$ 2,733,313	\$ 2,863,800
Total Revenues and Other Financing Sources	\$ 20,048,263	\$ 3,368,367	\$ 3,548,756	\$ 3,548,756	\$ 2,733,313	\$ 2,863,800
Uses:						
7110 Bond Redemption	18,466,500	17,095,000	-	-	750	-
7120 Bond Interest and Other Charges	3,843,250	3,487,650	3,316,700	3,316,700	3,316,700	3,316,700
Total Transfers and Other Outgo	\$ 22,309,750	\$ 20,582,650	\$ 3,316,700	\$ 3,316,700	\$ 3,317,450	\$ 3,316,700
Total Expenses	\$ 22,309,750	\$ 20,582,650	\$ 3,316,700	\$ 3,316,700	\$ 3,317,450	\$ 3,316,700
Net Revenues Over (Under) Expenses	\$ (2,261,487)	\$ (17,214,283)	\$ 232,056	\$ 232,056	\$ (584,137)	\$ (452,900)
Beginning Fund Balance	21,812,410	19,550,924	2,336,641	2,336,641	2,336,641	1,758,047
Ending Fund Balance	\$ 19,550,923	\$ 2,336,641	\$ 2,568,697	\$ 2,568,697	\$ 1,752,504	\$ 1,305,147
7912 Restricted Debt Reserve	-	-	2,568,697	2,568,697	-	1,305,147
Total Budgeted Reserves	\$ -	\$ -	\$ 2,568,697	\$ 2,568,697	\$ -	\$ 1,305,147

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	37,468	84,070	84,070	84,070	124,618	92,700
Total Local Revenues	\$ 37,468	\$ 84,070	\$ 84,070	\$ 84,070	\$ 124,618	\$ 92,700
Total Revenues	\$ 37,468	\$ 84,070	\$ 84,070	\$ 84,070	\$ 124,618	\$ 92,700
8980 Interfund Transfers In	2,481,906	5,100,000	-	-	-	300,000
8990 Intrafund and Subfund Transfers In	175,266	-	-	-	-	-
Total Other Financing Sources	\$ 2,657,172	\$ 5,100,000	\$ -	\$ -	\$ -	\$ 300,000
Total Revenues and Other Financing Sources	\$ 2,694,640	\$ 5,184,070	\$ 84,070	\$ 84,070	\$ 124,618	\$ 392,700
Uses:						
7300 Interfund Transfers Out	492,963	723,945	80,000	80,000	-	80,000
7800 Intrafund and Subfund Transfers Out	175,266	-	-	-	-	-
Total Transfers and Other Outgo	\$ 668,229	\$ 723,945	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Total Expenses	\$ 668,229	\$ 723,945	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 2,026,411	\$ 4,460,125	\$ 4,070	\$ 4,070	\$ 124,618	\$ 312,700
Beginning Fund Balance	5,951,275	7,977,686	12,437,810	12,437,810	12,437,811	12,514,286
Ending Fund Balance	\$ 7,977,686	\$ 12,437,811	\$ 12,441,880	\$ 12,441,880	\$ 12,562,429	\$ 12,826,986
7906 Load Bank Liability Reserve	-	-	6,049,296	6,049,296	-	6,199,296
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	6,192,584	6,192,584	-	6,427,690
Total Budgeted Reserves	\$ -	\$ -	\$ 12,441,880	\$ 12,441,880	\$ -	\$ 12,826,986

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8652 Deferred Maintenance	2,170,666	2,862,311	-	1,398,324	1,174,625	4,100,000
8690 Other State Revenues	811,601	1,036,882	901,394	901,394	916,431	916,000
Total State Revenues	\$ 2,982,267	\$ 3,899,193	\$ 901,394	\$ 2,299,718	\$ 2,091,056	\$ 5,016,000
8890 Other Local Revenues	863,023	4,482,113	314,890	314,890	1,198,599	2,544,000
Total Local Revenues	\$ 863,023	\$ 4,482,113	\$ 314,890	\$ 314,890	\$ 1,198,599	\$ 2,544,000
Total Revenues	\$ 3,845,290	\$ 8,381,306	\$ 1,216,284	\$ 2,614,608	\$ 3,289,655	\$ 7,560,000
8980 Interfund Transfers In	2,463,061	5,143,384	-	557,215	557,215	400,000
Total Other Financing Sources	\$ 2,463,061	\$ 5,143,384	\$ -	\$ 557,215	\$ 557,215	\$ 400,000
Total Revenues and Other Financing Sources	\$ 6,308,351	\$ 13,524,690	\$ 1,216,284	\$ 3,171,823	\$ 3,846,870	\$ 7,960,000
Uses:						
5100 Consultants	-	78,183	-	-	2,470	3,270
5500 Utilities and Housekeeping	-	-	-	10,000	10,000	-
5600 Contract Services	1,454,450	636,516	4,863,637	809,984	351,710	573,187
5800 Other Services and Expenses	6,203	77	-	-	-	-
Total Other Operating Expenses	\$ 1,460,653	\$ 714,776	\$ 4,863,637	\$ 819,984	\$ 364,180	\$ 576,457
6100 Sites and Site Improvements	393,585	172,750	204,940	208,665	77,257	164,503
6200 Buildings	2,473,811	4,972,323	8,827,007	12,270,602	6,731,023	7,662,550
6400 Equipment	419,616	894,873	699,342	703,092	578,332	130,687
Total Capital Outlay	\$ 3,287,012	\$ 6,039,946	\$ 9,731,289	\$ 13,182,359	\$ 7,386,612	\$ 7,957,740

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Total Expenses	<u>\$ 4,747,665</u>	<u>\$ 6,754,722</u>	<u>\$ 14,594,926</u>	<u>\$ 14,002,343</u>	<u>\$ 7,750,792</u>	<u>\$ 8,534,197</u>
Net Revenues Over (Under) Expenses	\$ 1,560,686	\$ 6,769,968	\$ (13,378,642)	\$ (10,830,520)	\$ (3,903,922)	\$ (574,197)
Beginning Fund Balance	20,746,664	22,307,351	29,044,318	29,077,319	29,077,319	24,929,600
Ending Fund Balance	<u>\$ 22,307,350</u>	<u>\$ 29,077,319</u>	<u>\$ 15,665,676</u>	<u>\$ 18,246,799</u>	<u>\$ 25,173,397</u>	<u>\$ 24,355,403</u>
7900 Designated Reserves	-	-	1,802,018	137,302	-	1,181,091
7913 Restricted Capital Reserve	-	-	12,857,226	15,457,968	-	21,931,825
7999 Undesignated Reserve	-	-	1,006,432	2,651,529	-	1,242,487
Total Budgeted Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,665,676</u>	<u>\$ 18,246,799</u>	<u>\$ -</u>	<u>\$ 24,355,403</u>

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	527,537	525,929	472,000	472,000	522,075	444,800
8890 Other Local Revenues	39,607	124,990	-	-	-	-
Total Local Revenues	\$ 567,144	\$ 650,919	\$ 472,000	\$ 472,000	\$ 522,075	\$ 444,800
Total Revenues	\$ 567,144	\$ 650,919	\$ 472,000	\$ 472,000	\$ 522,075	\$ 444,800
8900 Other Financing Sources, Miscellaneous	39,823	-	-	-	9,389	-
Total Other Financing Sources	\$ 39,823	\$ -	\$ -	\$ -	\$ 9,389	\$ -
Total Revenues and Other Financing Sources	\$ 606,967	\$ 650,919	\$ 472,000	\$ 472,000	\$ 531,464	\$ 444,800
Uses:						
2100 Noninstructional Salaries Full Time	759,321	811,167	290,271	290,271	268,222	318,576
2300 Variable Non-Instructional	3,745	599	-	-	-	-
Total Classified Salaries	\$ 763,066	\$ 811,766	\$ 290,271	\$ 290,271	\$ 268,222	\$ 318,576
3000 Benefits	312,482	335,749	129,164	129,164	116,114	155,080
Total Salaries and Benefits	\$ 1,075,548	\$ 1,147,515	\$ 419,435	\$ 419,435	\$ 384,336	\$ 473,656
4000 Supplies and Materials	\$ 4,189	\$ 1,545	\$ 16,083	\$ 16,083	\$ 507	\$ 1,000
5100 Consultants	1,818,015	1,949,447	1,446,280	1,606,915	655,148	1,372,940
5600 Contract Services	4,176	46,397	16,970	16,970	31,991	26,500
5800 Other Services and Expenses	2,868	556	-	-	94	-
Total Other Operating Expenses	\$ 1,825,059	\$ 1,996,400	\$ 1,463,250	\$ 1,623,885	\$ 687,233	\$ 1,399,440

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6200 Buildings	30,602,263	9,609,814	11,884,657	11,639,390	7,054,828	21,024,736
6400 Equipment	2,315,951	860,581	754,914	936,042	917,199	1,145,110
Total Capital Outlay	\$ 32,918,214	\$ 10,470,395	\$ 12,639,571	\$ 12,575,432	\$ 7,972,027	\$ 22,169,846
7400 Other Transfers/Uses	-	50,167	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 50,167	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 35,823,010	\$ 13,666,022	\$ 14,538,339	\$ 14,634,835	\$ 9,044,103	\$ 24,043,942
Net Revenues Over (Under) Expenses	\$ (35,216,043)	\$ (13,015,103)	\$ (14,066,339)	\$ (14,162,835)	\$ (8,512,639)	\$ (23,599,142)
Beginning Fund Balance	100,747,593	65,531,550	52,470,861	52,516,448	52,516,448	43,803,259
Ending Fund Balance	\$ 65,531,550	\$ 52,516,447	\$ 38,404,522	\$ 38,353,613	\$ 44,003,809	\$ 20,204,117
7913 Restricted Capital Reserve	-	-	38,404,522	38,353,613	-	20,204,117
Total Budgeted Reserves	\$ -	\$ -	\$ 38,404,522	\$ 38,353,613	\$ -	\$ 20,204,117

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	828,302	1,371,558	968,925	968,925	1,229,255	1,203,600
Total Local Revenues	\$ 828,302	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,229,255	\$ 1,203,600
Total Revenues	\$ 828,302	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,229,255	\$ 1,203,600
8900 Other Financing Sources, Miscellaneous	378,063	-	-	-	-	-
Total Other Financing Sources	\$ 378,063	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,206,365	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,229,255	\$ 1,203,600
Uses:						
2100 Noninstructional Salaries Full Time	138,421	156,803	670,015	670,015	618,889	735,801
2300 Variable Non-Instructional	688	109	-	-	-	-
Total Classified Salaries	\$ 139,109	\$ 156,912	\$ 670,015	\$ 670,015	\$ 618,889	\$ 735,801
3000 Benefits	56,946	65,236	297,322	297,322	267,045	357,413
Total Salaries and Benefits	\$ 196,055	\$ 222,148	\$ 967,337	\$ 967,337	\$ 885,934	\$ 1,093,214
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ 1,183	\$ 2,000
5100 Consultants	147,740	93,389	3,295,320	3,295,320	1,518,120	2,000,000
5600 Contract Services	-	4,928	39,596	39,596	96,972	130,000
5800 Other Services and Expenses	2,846	4,474	-	-	3,703	-
Total Other Operating Expenses	\$ 150,586	\$ 102,791	\$ 3,334,916	\$ 3,334,916	\$ 1,618,795	\$ 2,130,000

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
6100 Sites and Site Improvements	22,000	-	-	-	-	-
6200 Buildings	1,113,945	6,869,213	27,961,851	29,662,701	12,501,851	52,331,140
6400 Equipment	63,862	22,844	342,466	342,466	86,657	1,350,454
Total Capital Outlay	\$ 1,199,807	\$ 6,892,057	\$ 28,304,317	\$ 30,005,167	\$ 12,588,508	\$ 53,681,594
7400 Other Transfers/Uses	-	564,155	-	-	501,285	-
Total Transfers and Other Outgo	\$ -	\$ 564,155	\$ -	\$ -	\$ 501,285	\$ -
Total Expenses	\$ 1,546,448	\$ 7,781,151	\$ 32,606,570	\$ 34,307,420	\$ 15,595,705	\$ 56,906,808
Net Revenues Over (Under) Expenses	\$ (340,083)	\$ (6,409,593)	\$ (31,637,645)	\$ (33,338,495)	\$ (14,366,450)	\$ (55,703,208)
Beginning Fund Balance	119,075,434	118,735,351	112,120,991	112,325,758	112,325,758	97,708,758
Ending Fund Balance	\$ 118,735,351	\$ 112,325,758	\$ 80,483,346	\$ 78,987,263	\$ 97,959,308	\$ 42,005,550
7900 Designated Reserves	-	-	34,880	88,315	-	-
7913 Restricted Capital Reserve	-	-	80,448,466	78,898,948	-	42,005,550
Total Budgeted Reserves	\$ -	\$ -	\$ 80,483,346	\$ 78,987,263	\$ -	\$ 42,005,550

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8840 Sales and Commissions	6,753,149	6,555,598	6,648,360	6,648,360	5,714,960	7,299,577
8850 Other Sales Revenue	3,214,447	2,946,990	2,842,569	2,842,569	2,417,461	2,852,569
Total Local Revenues	\$ 9,967,596	\$ 9,502,588	\$ 9,490,929	\$ 9,490,929	\$ 8,132,421	\$ 10,152,146
Total Revenues	\$ 9,967,596	\$ 9,502,588	\$ 9,490,929	\$ 9,490,929	\$ 8,132,421	\$ 10,152,146
8910 Resale Rebates	344,558	211,781	268,311	268,311	153,583	268,311
Total Other Financing Sources	\$ 344,558	\$ 211,781	\$ 268,311	\$ 268,311	\$ 153,583	\$ 268,311
Total Revenues and Other Financing Sources	\$ 10,312,154	\$ 9,714,369	\$ 9,759,240	\$ 9,759,240	\$ 8,286,004	\$ 10,420,457
Uses:						
2100 Noninstructional Salaries Full Time	1,228,040	1,266,587	1,179,072	1,179,072	1,114,706	1,267,301
2300 Variable Non-Instructional	418,974	415,302	398,000	398,000	383,223	398,000
Total Classified Salaries	\$ 1,647,014	\$ 1,681,889	\$ 1,577,072	\$ 1,577,072	\$ 1,497,929	\$ 1,665,301
3000 Benefits	641,937	658,582	662,214	662,214	637,708	764,126
Total Salaries and Benefits	\$ 2,288,951	\$ 2,340,471	\$ 2,239,286	\$ 2,239,286	\$ 2,135,637	\$ 2,429,427
4000 Supplies and Materials	\$ 21,500	\$ 17,345	\$ 20,547	\$ 20,547	\$ 13,952	\$ 20,547

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5200 Travel	637	1,764	1,434	1,434	30	1,434
5500 Utilities and Housekeeping	56,207	55,827	53,650	53,650	48,498	51,150
5600 Contract Services	91,801	51,218	-	-	64,155	-
5690 Other Operating Expenses	76,180	49,559	89,368	89,368	55,844	82,368
5800 Other Services and Expenses	218,119	238,738	169,392	169,392	179,513	172,092
5930 Depreciation	6,036	7,218	1,000	1,000	-	1,000
Total Other Operating Expenses	\$ 448,980	\$ 404,324	\$ 314,844	\$ 314,844	\$ 348,040	\$ 308,044
6400 Equipment	36,323	11,014	-	-	9,120	-
Total Capital Outlay	\$ 36,323	\$ 11,014	\$ -	\$ -	\$ 9,120	\$ -
7700 Cost of Goods Sold	7,559,362	7,019,481	7,361,132	7,361,132	6,436,273	7,880,168
Total Transfers and Other Outgo	\$ 7,559,362	\$ 7,019,481	\$ 7,361,132	\$ 7,361,132	\$ 6,436,273	\$ 7,880,168
Total Expenses	\$ 10,355,116	\$ 9,792,635	\$ 9,935,809	\$ 9,935,809	\$ 8,943,022	\$ 10,638,186
Net Revenues Over (Under) Expenses	\$ (42,962)	\$ (78,266)	\$ (176,569)	\$ (176,569)	\$ (657,018)	\$ (217,729)
Beginning Fund Balance	1,700,506	1,657,545	1,639,431	1,579,276	1,579,277	1,259,462
Ending Fund Balance	\$ 1,657,544	\$ 1,579,279	\$ 1,462,862	\$ 1,402,707	\$ 922,259	\$ 1,041,733
7900 Designated Reserves	-	-	-	-	-	128,614
7999 Undesignated Reserve	-	-	1,462,862	1,402,707	-	913,119
Total Budgeted Reserves	\$ -	\$ -	\$ 1,462,862	\$ 1,402,707	\$ -	\$ 1,041,733

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8840 Sales and Commissions	1,694,525	1,703,555	1,535,000	1,535,000	1,608,586	1,535,000
8850 Other Sales Revenue	10,859	43	-	-	9,433	-
8890 Other Local Revenues	44,355	56,272	15,000	15,000	33,411	25,000
Total Local Revenues	\$ 1,749,739	\$ 1,759,870	\$ 1,550,000	\$ 1,550,000	\$ 1,651,430	\$ 1,560,000
Total Revenues	\$ 1,749,739	\$ 1,759,870	\$ 1,550,000	\$ 1,550,000	\$ 1,651,430	\$ 1,560,000
8980 Interfund Transfers In	-	8,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,749,739	\$ 1,767,870	\$ 1,550,000	\$ 1,550,000	\$ 1,651,430	\$ 1,560,000
Uses:						
1400 Noninstructional Salaries Part Time	-	5,968	6,000	6,000	-	6,000
Total Academic Salaries	\$ -	\$ 5,968	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
2100 Noninstructional Salaries Full Time	182,914	181,939	276,510	276,510	194,243	263,058
2300 Variable Non-Instructional	203,386	217,936	208,000	208,000	262,703	208,000
Total Classified Salaries	\$ 386,300	\$ 399,875	\$ 484,510	\$ 484,510	\$ 456,946	\$ 471,058
3000 Benefits	130,896	141,469	185,951	185,951	154,708	169,259
Total Salaries and Benefits	\$ 517,196	\$ 547,312	\$ 676,461	\$ 676,461	\$ 611,654	\$ 646,317
4000 Supplies and Materials	\$ 27,607	\$ 33,331	\$ 17,500	\$ 17,500	\$ 26,776	\$ 17,500

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5100 Consultants	-	-	-	-	9,717	-
5500 Utilities and Housekeeping	12,475	11,610	12,300	12,300	9,323	12,300
5600 Contract Services	20,915	31,964	31,500	31,500	28,650	31,500
5690 Other Operating Expenses	6,921	7,417	4,908	4,908	5,485	4,908
5800 Other Services and Expenses	53,092	51,463	60,373	60,373	43,787	60,373
5930 Depreciation	9,988	6,872	2,102	2,102	-	2,102
Total Other Operating Expenses	\$ 103,391	\$ 109,326	\$ 111,183	\$ 111,183	\$ 96,962	\$ 111,183
6400 Equipment	4,888	9,706	16,000	16,000	13,848	16,000
Total Capital Outlay	\$ 4,888	\$ 9,706	\$ 16,000	\$ 16,000	\$ 13,848	\$ 16,000
7700 Cost of Goods Sold	845,832	822,331	892,200	788,663	791,474	788,663
Total Transfers and Other Outgo	\$ 845,832	\$ 822,331	\$ 892,200	\$ 788,663	\$ 791,474	\$ 788,663
Total Expenses	\$ 1,498,914	\$ 1,522,006	\$ 1,713,344	\$ 1,609,807	\$ 1,540,714	\$ 1,579,663
Net Revenues Over (Under) Expenses	\$ 250,825	\$ 245,864	\$ (163,344)	\$ (59,807)	\$ 110,716	\$ (19,663)
Beginning Fund Balance	518,458	769,283	1,011,615	1,015,149	1,015,148	909,982
Ending Fund Balance	\$ 769,283	\$ 1,015,147	\$ 848,271	\$ 955,342	\$ 1,125,864	\$ 890,319
7999 Undesignated Reserve	-	-	848,271	955,342	-	890,319
Total Budgeted Reserves	\$ -	\$ -	\$ 848,271	\$ 955,342	\$ -	\$ 890,319

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses:						
5200 Travel	2,357	-	-	-	-	-
5930 Depreciation	40,838	-	-	-	-	-
Total Other Operating Expenses	\$ 43,195	\$ -	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	69,500	50,000	-	-	-	-
Total Transfers and Other Outgo	\$ 69,500	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 112,695	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ (112,695)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	1,162,480	1,049,786	999,786	999,786	999,786	999,786
Ending Fund Balance	\$ 1,049,785	\$ 999,786	\$ 999,786	\$ 999,786	\$ 999,786	\$ 999,786
7999 Undesignated Reserve	-	-	999,786	999,786	-	999,786
Total Budgeted Reserves	\$ -	\$ -	\$ 999,786	\$ 999,786	\$ -	\$ 999,786

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	4,295	7,658	7,000	7,000	8,599	7,000
Total Local Revenues	\$ 4,295	\$ 7,658	\$ 7,000	\$ 7,000	\$ 8,599	\$ 7,000
Total Revenues	\$ 4,295	\$ 7,658	\$ 7,000	\$ 7,000	\$ 8,599	\$ 7,000
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues and Other Financing Sources	\$ 104,295	\$ 107,658	\$ 107,000	\$ 107,000	\$ 108,599	\$ 107,000
Uses:						
5400 Insurance	51,321	49,159	50,000	50,000	26,113	50,000
Total Other Operating Expenses	\$ 51,321	\$ 49,159	\$ 50,000	\$ 50,000	\$ 26,113	\$ 50,000
Total Expenses	\$ 51,321	\$ 49,159	\$ 50,000	\$ 50,000	\$ 26,113	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 52,974	\$ 58,499	\$ 57,000	\$ 57,000	\$ 82,486	\$ 57,000
Beginning Fund Balance	642,381	695,356	753,855	753,855	753,855	838,867
Ending Fund Balance	\$ 695,355	\$ 753,855	\$ 810,855	\$ 810,855	\$ 836,341	\$ 895,867
7911 Self-Insurance Claims Reserve	-	-	810,855	810,855	-	895,867
Total Budgeted Reserves	\$ -	\$ -	\$ 810,855	\$ 810,855	\$ -	\$ 895,867

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	123,898	197,175	104,914	104,914	153,057	154,436
Total Local Revenues	\$ 123,898	\$ 197,175	\$ 104,914	\$ 104,914	\$ 153,057	\$ 154,436
Total Revenues	\$ 123,898	\$ 197,175	\$ 104,914	\$ 104,914	\$ 153,057	\$ 154,436
8900 Other Financing Sources, Miscellaneous	63,458	-	-	-	-	-
8980 Interfund Transfers In	12,832,456	7,185,464	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Financing Sources	\$ 12,895,914	\$ 7,185,464	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 13,019,812	\$ 7,382,639	\$ 1,104,914	\$ 1,104,914	\$ 1,153,057	\$ 1,154,436
Uses:						
5100 Consultants	47,871	50,406	50,000	50,000	46,454	50,000
5400 Insurance	49,850	47,322	51,000	-	-	-
5800 Other Services and Expenses	824	1,519	1,500	1,500	1,042	1,500
Total Other Operating Expenses	\$ 98,545	\$ 99,247	\$ 102,500	\$ 51,500	\$ 47,496	\$ 51,500
7300 Interfund Transfers Out	5,700,200	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800
7400 Other Transfers/Uses	-	134,290	-	-	139,140	110,632
Total Transfers and Other Outgo	\$ 5,700,200	\$ 5,834,490	\$ 5,215,800	\$ 5,215,800	\$ 5,354,940	\$ 5,326,432
Total Expenses	\$ 5,798,745	\$ 5,933,737	\$ 5,318,300	\$ 5,267,300	\$ 5,402,436	\$ 5,377,932
Net Revenues Over (Under) Expenses	\$ 7,221,067	\$ 1,448,902	\$ (4,213,386)	\$ (4,162,386)	\$ (4,249,379)	\$ (4,223,496)
Beginning Fund Balance	9,075,739	16,296,805	17,745,707	17,745,707	17,745,707	13,501,810
Ending Fund Balance	\$ 16,296,806	\$ 17,745,707	\$ 13,532,321	\$ 13,583,321	\$ 13,496,328	\$ 9,278,314
7998 Restricted Reserve	-	-	13,532,321	13,583,321	-	9,278,314
Total Budgeted Reserves	\$ -	\$ -	\$ 13,532,321	\$ 13,583,321	\$ -	\$ 9,278,314

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	988	1,519	1,500	1,000	2,310	1,500
8890 Other Local Revenues	486,487	467,523	379,538	369,038	455,060	403,044
Total Local Revenues	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 457,370	\$ 404,544
Total Revenues	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 457,370	\$ 404,544
Total Revenues and Other Financing Sources	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 457,370	\$ 404,544
Uses:						
2300 Variable Non-Instructional	-	21,084	-	-	-	-
Total Classified Salaries	\$ -	\$ 21,084	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ -	\$ 21,084	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 286,840	\$ 268,358	\$ 196,652	\$ 196,852	\$ 263,994	\$ 252,262
5200 Travel	14,039	10,984	11,357	9,464	5,677	10,000
5800 Other Services and Expenses	124	1	1	1	240	-
Total Other Operating Expenses	\$ 14,163	\$ 10,985	\$ 11,358	\$ 9,465	\$ 5,917	\$ 10,000
7300 Interfund Transfers Out	83,688	133,968	201,110	201,110	201,110	201,110
7400 Other Transfers/Uses	-	-	5,000	5,000	-	5,000
Total Transfers and Other Outgo	\$ 83,688	\$ 133,968	\$ 206,110	\$ 206,110	\$ 201,110	\$ 206,110
Total Expenses	\$ 384,691	\$ 434,395	\$ 414,120	\$ 412,427	\$ 471,021	\$ 468,372
Net Revenues Over (Under) Expenses	\$ 102,784	\$ 34,647	\$ (33,082)	\$ (42,389)	\$ (13,651)	\$ (63,828)
Beginning Fund Balance	1,045,135	1,140,370	1,175,017	1,175,017	1,175,017	1,178,321
Ending Fund Balance	\$ 1,147,919	\$ 1,175,017	\$ 1,141,935	\$ 1,132,628	\$ 1,161,366	\$ 1,114,493
7900 Designated Reserves	-	-	52,420	52,420	-	52,420
7999 Undesignated Reserve	-	-	1,089,515	1,080,208	-	1,062,073
Total Budgeted Reserves	\$ -	\$ -	\$ 1,141,935	\$ 1,132,628	\$ -	\$ 1,114,493

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
<u>Sources:</u>						
8890 Other Local Revenues	-	86,676	88,100	88,100	83,409	88,051
Total Local Revenues	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 88,051
Total Revenues	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 88,051
Total Revenues and Other Financing Sources	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 88,051
<u>Uses:</u>						
4000 Supplies and Materials	\$ -	\$ 12,294	\$ 8,100	\$ 8,100	\$ 2,395	\$ 8,051
5200 Travel	-	-	-	43,000	33,212	40,000
5800 Other Services and Expenses	-	39,561	80,000	43,679	37,679	40,000
Total Other Operating Expenses	\$ -	\$ 39,561	\$ 80,000	\$ 86,679	\$ 70,891	\$ 80,000
Total Expenses	\$ -	\$ 51,855	\$ 88,100	\$ 94,779	\$ 73,286	\$ 88,051
Net Revenues Over (Under) Expenses	\$ -	\$ 34,821	\$ -	\$ (6,679)	\$ 10,123	\$ -
Beginning Fund Balance	-	8,119	42,940	42,940	42,940	48,687
Ending Fund Balance	\$ -	\$ 42,940	\$ 42,940	\$ 36,261	\$ 53,063	\$ 48,687
7900 Designated Reserves	-	-	42,940	36,261	-	48,687
Total Budgeted Reserves	\$ -	\$ -	\$ 42,940	\$ 36,261	\$ -	\$ 48,687

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
<u>Sources:</u>						
8860 Interest and Investment Income	9,080	15,590	10,082	10,082	17,427	12,968
8880 Nonresident Tuition and Other Student Fees	282,248	278,161	274,173	274,173	266,090	217,330
8890 Other Local Revenues	-	21,084	21,000	21,000	-	21,000
Total Local Revenues	\$ 291,328	\$ 314,835	\$ 305,255	\$ 305,255	\$ 283,517	\$ 251,298
Total Revenues	\$ 291,328	\$ 314,835	\$ 305,255	\$ 305,255	\$ 283,517	\$ 251,298
8980 Interfund Transfers In	159	11,370	-	-	-	-
Total Other Financing Sources	\$ 159	\$ 11,370	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 291,487	\$ 326,205	\$ 305,255	\$ 305,255	\$ 283,517	\$ 251,298
<u>Uses:</u>						
2300 Variable Non-Instructional	50,016	18,668	20,000	20,000	23,629	20,000
Total Classified Salaries	\$ 50,016	\$ 18,668	\$ 20,000	\$ 20,000	\$ 23,629	\$ 20,000
3000 Benefits	2,474	308	225	225	265	225
Total Salaries and Benefits	\$ 52,490	\$ 18,976	\$ 20,225	\$ 20,225	\$ 23,894	\$ 20,225
4000 Supplies and Materials	\$ 2,952	\$ 11,076	\$ 13,370	\$ 13,370	\$ 5,964	\$ 13,370

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
5100 Consultants	-	-	-	-	6,400	-
5200 Travel	2,972	1,990	2,000	2,000	1,812	2,000
5500 Utilities and Housekeeping	274	297	500	500	299	500
5600 Contract Services	526	399	600	600	-	600
5690 Other Operating Expenses	10,741	18,187	20,000	20,000	4,204	20,000
5800 Other Services and Expenses	-	2,464	2,500	2,500	3,768	2,500
Total Other Operating Expenses	\$ 14,513	\$ 23,337	\$ 25,600	\$ 25,600	\$ 16,483	\$ 25,600
6400 Equipment	8,831	40,897	-	-	6,194	-
Total Capital Outlay	\$ 8,831	\$ 40,897	\$ -	\$ -	\$ 6,194	\$ -
7300 Interfund Transfers Out	108,450	110,750	112,900	112,900	112,900	114,900
Total Transfers and Other Outgo	\$ 108,450	\$ 110,750	\$ 112,900	\$ 112,900	\$ 112,900	\$ 114,900
Total Expenses	\$ 187,236	\$ 205,036	\$ 172,095	\$ 172,095	\$ 165,435	\$ 174,095
Net Revenues Over (Under) Expenses	\$ 104,251	\$ 121,169	\$ 133,160	\$ 133,160	\$ 118,082	\$ 77,203
Beginning Fund Balance	1,399,602	1,503,853	1,625,018	1,625,018	1,625,022	1,690,822
Ending Fund Balance	\$ 1,503,853	\$ 1,625,022	\$ 1,758,178	\$ 1,758,178	\$ 1,743,104	\$ 1,768,025
7998 Restricted Reserve	-	-	174,888	174,888	-	187,392
7999 Undesignated Reserve	-	-	1,583,290	1,583,290	-	1,580,633
Total Budgeted Reserves	\$ -	\$ -	\$ 1,758,178	\$ 1,758,178	\$ -	\$ 1,768,025

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	34,673,258	34,179,022	35,762,593	35,762,593	32,945,877	36,323,102
Total Federal Revenues	\$ 34,673,258	\$ 34,179,022	\$ 35,762,593	\$ 35,762,593	\$ 32,945,877	\$ 36,323,102
8620 General Categorical Programs	590,075	657,000	1,087,671	1,087,671	1,790,442	1,530,000
8680 Other State Non-Tax Revenues	2,227,451	2,386,171	2,391,453	2,391,453	2,169,095	2,415,000
Total State Revenues	\$ 2,817,526	\$ 3,043,171	\$ 3,479,124	\$ 3,479,124	\$ 3,959,537	\$ 3,945,000
8890 Other Local Revenues	14	9	-	-	-	-
Total Local Revenues	\$ 14	\$ 9	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 37,490,798	\$ 37,222,202	\$ 39,241,717	\$ 39,241,717	\$ 36,905,414	\$ 40,268,102
8980 Interfund Transfers In	262,994	240,364	251,802	312,103	192,461	264,802
Total Other Financing Sources	\$ 262,994	\$ 240,364	\$ 251,802	\$ 312,103	\$ 192,461	\$ 264,802
Total Revenues and Other Financing Sources	\$ 37,753,792	\$ 37,462,566	\$ 39,493,519	\$ 39,553,820	\$ 37,097,875	\$ 40,532,904
Uses:						
5800 Other Services and Expenses	14	9	-	-	-	-
Total Other Operating Expenses	\$ 14	\$ 9	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	31,145	47,766	-	-	-	-
7500 Student Financial Aid	37,722,633	37,414,791	39,493,519	39,553,820	37,097,875	40,532,904
Total Transfers and Other Outgo	\$ 37,753,778	\$ 37,462,557	\$ 39,493,519	\$ 39,553,820	\$ 37,097,875	\$ 40,532,904
Total Expenses	\$ 37,753,792	\$ 37,462,566	\$ 39,493,519	\$ 39,553,820	\$ 37,097,875	\$ 40,532,904
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	2,655	4,530	3,000	3,000	4,949	4,500
Total Local Revenues	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 4,949	\$ 4,500
Total Revenues	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 4,949	\$ 4,500
Total Revenues and Other Financing Sources	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 4,949	\$ 4,500
Uses:						
5800 Other Services and Expenses	4	7	7	7	7	7
Total Other Operating Expenses	\$ 4	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
7400 Other Transfers/Uses	4,000	-	6,000	6,000	6,000	8,000
Total Transfers and Other Outgo	\$ 4,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000
Total Expenses	\$ 4,004	\$ 7	\$ 6,007	\$ 6,007	\$ 6,007	\$ 8,007
Net Revenues Over (Under) Expenses	\$ (1,349)	\$ 4,523	\$ (3,007)	\$ (3,007)	\$ (1,058)	\$ (3,507)
Beginning Fund Balance	492,868	491,519	496,043	496,043	496,043	496,043
Ending Fund Balance	\$ 491,519	\$ 496,042	\$ 493,036	\$ 493,036	\$ 494,985	\$ 492,536
7998 Restricted Reserve	-	-	493,036	493,036	-	492,536
Total Budgeted Reserves	\$ -	\$ -	\$ 493,036	\$ 493,036	\$ -	\$ 492,536

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Tentative Budget 2018-2019
Sources:						
8860 Interest and Investment Income	447,580	10,443,808	3,215,616	3,215,616	6,196,369	5,600,000
Total Local Revenues	\$ 447,580	\$ 10,443,808	\$ 3,215,616	\$ 3,215,616	\$ 6,196,369	\$ 5,600,000
Total Revenues	\$ 447,580	\$ 10,443,808	\$ 3,215,616	\$ 3,215,616	\$ 6,196,369	\$ 5,600,000
8980 Interfund Transfers In	5,700,200	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800
Total Other Financing Sources	\$ 5,700,200	\$ 5,700,200	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800
Total Revenues and Other Financing Sources	\$ 6,147,780	\$ 16,144,008	\$ 8,431,416	\$ 8,431,416	\$ 11,412,169	\$ 10,815,800
Uses:						
5800 Other Services and Expenses	261,268	302,333	300,000	300,000	294,678	300,000
Total Other Operating Expenses	\$ 261,268	\$ 302,333	\$ 300,000	\$ 300,000	\$ 294,678	\$ 300,000
Total Expenses	\$ 261,268	\$ 302,333	\$ 300,000	\$ 300,000	\$ 294,678	\$ 300,000
Net Revenues Over (Under) Expenses	\$ 5,886,512	\$ 15,841,675	\$ 8,131,416	\$ 8,131,416	\$ 11,117,491	\$ 10,515,800
Beginning Fund Balance	74,112,634	79,999,147	95,840,822	95,840,822	95,840,822	107,298,443
Ending Fund Balance	\$ 79,999,146	\$ 95,840,822	\$ 103,972,238	\$ 103,972,238	\$ 106,958,313	\$ 117,814,243
7998 Restricted Reserve	-	-	103,972,238	103,972,238	-	117,814,243
Total Budgeted Reserves	\$ -	\$ -	\$ 103,972,238	\$ 103,972,238	\$ -	\$ 117,814,243



APPENDICES

- A. 2018-19 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2018-19**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

**2018-19 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 Status for ALL LOCATIONS

Budget Year: 2018-19, for the period ended June 30, 2019

TB 2019 data as of 06/12/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	66,281,006	66,281,006	0	0	66,281,006	66,281,006
Noninstructional Salaries (CA 1200 and 1400)	408		15,190,035		0		15,190,035
Subtotal Academic Salaires	409	66,281,006	81,471,041	0	0	66,281,006	81,471,041
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		28,783,699		0		28,783,699
Noninstructional Aides (CA 2200 and 2400)	416	3,780,689	3,780,689	0	0	3,780,689	3,780,689
Subtotal Classified Salaries	419	3,780,689	32,564,388	0	0	3,780,689	32,564,388
Employee Benefits (CA 3000)	429	34,258,827	63,919,264	0	0	34,258,827	63,919,264
Supplies and Materials (CA 4000)	435		3,093,546		0		3,093,546
Other Operating Expenses and Services (CA 5000)	449	315,563	18,100,605	0	0	315,563	18,100,605
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		592,964		0		592,964
Total (409 + 419 + 429) and (435 + 449 + 451)	459	104,636,085	199,741,808	0	0	104,636,085	199,741,808
Less Exclusions for Current Expenses of Education	469	7,334,848	20,318,656	0	0	7,334,848	20,318,656
Totals for ESC 84362, 50 percent law (459 - 469)	470	97,301,237	179,423,152	0	0	97,301,237	179,423,152
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.23%	100.00%			54.23%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		89,711,576				89,711,576
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		89,711,576				89,711,576

Contra Costa Community College District

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

Based on Fund 11 Status for CONTRA COSTA COLLEGE

Budget Year: 2018-19, for the period ended June 30, 2019

TB 2019 data as of 06/12/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 17.9228%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	10,993,610	10,993,610	0	0	10,993,610	10,993,610
Noninstructional Salaries (CA 1200 and 1400)	408		3,535,646		237,026		3,772,672
Subtotal Academic Salaires	409	10,993,610	14,529,256	0	237,026	10,993,610	14,766,282
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,257,676		1,527,872		5,785,548
Noninstructional Aides (CA 2200 and 2400)	416	624,366	624,366	0	0	624,366	624,366
Subtotal Classified Salaries	419	624,366	4,882,042	0	1,527,872	624,366	6,409,914
Employee Benefits (CA 3000)	429	3,329,921	7,053,552	2,174,169	4,454,390	5,504,090	11,507,942
Supplies and Materials (CA 4000)	435		408,193		68,551		476,744
Other Operating Expenses and Services (CA 5000)	449	0	1,090,422	0	1,993,577	0	3,083,999
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		201,647		3,585		205,232
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,947,897	28,165,112	2,174,169	8,285,001	17,122,066	36,450,113
Less Exclusions for Current Expenses of Education	469	0	0	1,314,614	3,244,237	1,314,614	3,244,237
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,947,897	28,165,112	859,555	5,040,764	15,807,452	33,205,876
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.07%	100.00%			47.60%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		14,082,556				16,602,938
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		14,082,556				16,602,938

Contra Costa Community College District

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

Based on Fund 11 Status for DIABLO VALLEY COLLEGE

Budget Year: 2018-19, for the period ended June 30, 2019

TB 2019 data as of 06/12/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.4517%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	39,846,650	39,846,650	0	0	39,846,650	39,846,650
Noninstructional Salaries (CA 1200 and 1400)	408		5,970,348		746,563		6,716,911
Subtotal Academic Salaires	409	39,846,650	45,816,998	0	746,563	39,846,650	46,563,561
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		10,285,705		4,812,350		15,098,055
Noninstructional Aides (CA 2200 and 2400)	416	1,771,547	1,771,547	0	0	1,771,547	1,771,547
Subtotal Classified Salaries	419	1,771,547	12,057,252	0	4,812,350	1,771,547	16,869,602
Employee Benefits (CA 3000)	429	13,406,686	21,728,699	6,847,996	14,030,024	20,254,682	35,758,723
Supplies and Materials (CA 4000)	435		1,241,658		215,916		1,457,574
Other Operating Expenses and Services (CA 5000)	449	0	3,853,672	0	6,279,183	0	10,132,855
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		326,959		11,290		338,249
Total (409 + 419 + 429) and (435 + 449 + 451)	459	55,024,883	85,025,238	6,847,996	26,095,326	61,872,879	111,120,564
Less Exclusions for Current Expenses of Education	469	0	0	4,140,648	10,218,396	4,140,648	10,218,396
Totals for ESC 84362, 50 percent law (459 - 469)	470	55,024,883	85,025,238	2,707,348	15,876,930	57,732,231	100,902,168
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.72%	100.00%			57.22%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		42,512,619				50,451,084
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		42,512,619				50,451,084

Contra Costa Community College District

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

Based on Fund 11 Status for LOS MEDANOS COLLEGE

Budget Year: 2018-19, for the period ended June 30, 2019

TB 2019 data as of 06/12/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.6254%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	15,440,746	15,440,746	0	0	15,440,746	15,440,746
Noninstructional Salaries (CA 1200 and 1400)	408		4,361,560		338,892		4,700,452
Subtotal Academic Salaires	409	15,440,746	19,802,306	0	338,892	15,440,746	20,141,198
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,715,600		2,184,496		7,900,096
Noninstructional Aides (CA 2200 and 2400)	416	1,384,776	1,384,776	0	0	1,384,776	1,384,776
Subtotal Classified Salaries	419	1,384,776	7,100,376	0	2,184,496	1,384,776	9,284,872
Employee Benefits (CA 3000)	429	5,391,507	10,283,873	3,108,548	6,368,726	8,500,055	16,652,599
Supplies and Materials (CA 4000)	435		727,168		98,012		825,180
Other Operating Expenses and Services (CA 5000)	449	315,563	2,033,407	0	2,850,344	315,563	4,883,751
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,125		49,483
Total (409 + 419 + 429) and (435 + 449 + 451)	459	22,532,592	39,991,488	3,108,548	11,845,595	25,641,140	51,837,083
Less Exclusions for Current Expenses of Education	469	0	441,000	1,879,587	4,638,493	1,879,587	5,079,493
Totals for ESC 84362, 50 percent law (459 - 469)	470	22,532,592	39,550,488	1,228,961	7,207,102	23,761,553	46,757,590
Percentage of CEE (470, col. 1 / 470, col.2)	471	56.97%	100.00%			50.82%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		19,775,244				23,378,795
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		19,775,244				23,378,795

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2018-19

APPENDIX B
Step and Longevity Cost Estimates for 2018-19 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$408,000	204	\$134,200	115	\$542,200	319
Manager, Supervisor, Confidential	\$180,000	45	\$39,000	13	\$219,000	58
UF Fulltime ⁽¹⁾	\$340,875	135	\$88,200	12	\$429,075	147
UF Parttime ⁽²⁾	\$131,250	250	\$21,000	40	\$152,250	290
TOTAL	\$1,060,125	634	\$282,400	180	\$1,342,525	814

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

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

⁽²⁾ Part-time faculty step based on 250 per year at \$525 each, and reclass (column) based on 40 per year at \$525 each.

Appendix C

SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.50%	TBD	0.00%	0.00%	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

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 cannot 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 Education Code Section 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.