



**ADOPTION BUDGET  
FISCAL YEAR 2016-17**

**PRESENTED TO THE GOVERNING BOARD**

**SEPTEMBER 14, 2016**

Eugene Huff, Executive Vice Chancellor Administrative Services  
Jonah R. Nicholas, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

Prepared in collaboration with the Fiscal Services Staff

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

**GOVERNING BOARD**  
**AND**  
**ADMINISTRATIVE OFFICERS**

GOVERNING BOARD

Vicki Gordon, President

Greg Enholm, Vice President

Tim Farley, Secretary

John E. Márquez

John T. Nejedly

Kwame Baah-Arhin, Student Member

ADMINISTRATIVE OFFICERS

Dr. Helen Benjamin, Chancellor

Mojdeh Mehdizadeh, President, Contra Costa College

Ted Wieden, Interim President, Diablo Valley College

Dr. Robert Kratochvil, President, Los Medanos College

# ADOPTION BUDGET FISCAL YEAR 2016-17

## Table of Contents

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
	1.1 California’s FY 2016-17 Enacted Budget .....	1
	1.2 FY 2016-17 Adoption Budget Planning .....	3
<b>2.</b>	<b>FISCAL YEAR 2015-16 UPDATE .....</b>	<b>3</b>
	2.1 FY 2015-16 Changes in Revenues .....	4
	2.2 FY 2015-16 Changes in Expenditures.....	4
	2.3 FY 2015-16 Ending Fund Balance .....	5
<b>3.</b>	<b>FISCAL YEAR 2016-17 ADOPTION BUDGET .....</b>	<b>5</b>
	3.1 FY 2016-17 FTES.....	5
	3.2 Impact on Operating Fund Balance.....	7
	3.3 Components of Ending Operating Fund Balance.....	7
	3.4 Areas of Concern.....	8
<b>4.</b>	<b>ALL FUNDS RECAP .....</b>	<b>9</b>
<b>5.</b>	<b>CONCLUSION.....</b>	<b>9</b>
<b>6.</b>	<b>ADOPTION BUDGET – FISCAL YEAR 2016-17.....</b>	<b>10</b>
	6.1 Summary Overview, Unrestricted General Fund, Ongoing.....	11
	6.2 Section I, Unrestricted General Fund, Ongoing.....	14
	6.3 Section II, Unrestricted General Fund, One Time .....	37
	6.4 Section III, All Funds.....	54
 <b>Appendices:</b>		
	2016-17 Budget Year 50% Law Calculation .....	A
	Step and Longevity Cost Estimates for FY 2016-17 .....	B
	Salary Schedule and District Benefits Premium History .....	C
	Glossary .....	D

# ADOPTION BUDGET FISCAL YEAR 2016-17

## 1. INTRODUCTION

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

### 1.1 California's FY 2016-17 Enacted Budget

The enacted state budget for FY 2016-17 has general fund spending at \$122.5 billion, essentially unchanged from the budget presented in the May Revision. Also remaining static from the May Revision is the Proposition 98 guarantee staying at \$71.9 billion. This has resulted in minimal shifting amongst the community college system funding proposals put forth in the May Revision. Still, at \$71.9 billion the Proposition 98 guarantee has increased \$2.8 billion from FY 2015-16, with the majority of the increase resulting from local property taxes and not from the state general fund.

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

Category	Enacted State Budget	District Impact	Change from May Revision
Apportionment Funding for Access/Growth (Ongoing)	\$114.7 million to fund approximately 2 percent in systemwide growth (approximately 50,000 additional students)	None budgeted, but the potential to earn approximately \$2.7 million in additional apportionment funds were the District to grow its resident FTES by 575	No change
Cost of Living Adjustment (COLA) (Ongoing)	The enacted state budget does not include a COLA.	With a 0 percent COLA, the current \$5,004 per FTES the District now receives will remain unchanged	No change
Base Allocation (Ongoing)	\$75 million increase to base allocations for the community college system	The District will receive approximately \$2.0 million in ongoing revenue from this funding	No change
Mandated Cost Claims (One-Time)	\$105.5 million for systemwide mandate reimbursements, to be distributed on a per-FTES basis	The District will receive approximately \$2.6 million in one-time revenue from this funding	The May Revision allocated \$108.5 million for this program, resulting in a \$3 million systemwide reduction in the enacted state budget.

Deferred Maintenance and Instructional Equip.(One-Time)	\$184.6 million to fund deferred maintenance and instructional equipment	The District will receive approximately \$4.5 million in one-time revenue from this funding	The May Revision allocated \$219 million for this program, resulting in a \$35 million systemwide reduction in the enacted state budget
Workforce and CTE Pathways (Restricted)	Labeled the "Strong Workforce Program", \$200 million will be split with 60 percent going to districts and 40 percent to the regional consortia	The District will receive approximately \$3.2 million in restricted revenue from this funding	No change

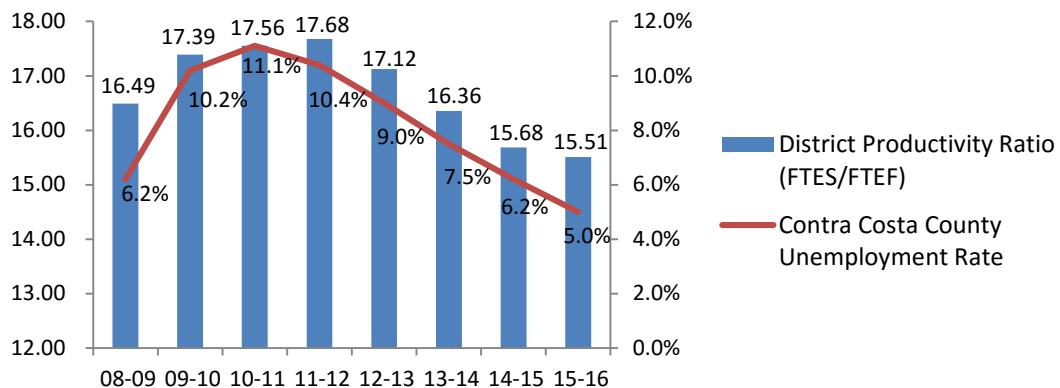
**Table 1**

Unfortunately, the only ongoing, unrestricted funding increase for the District is within the base allocation proposal. This \$2.0 million increase falls well short of the escalating expenses the District will absorb with the CalSTRS rate rising from 10.73 percent to 12.58 percent (\$1.1 million year-over-year operating cost increase to the District) and CalPERS rising from 11.85 percent to 13.89 percent (\$700,000 year-over-year operating cost increase to the District). Moreover, health benefit costs are anticipated to rise greater than \$1 million year-over-year within the District's operating budget. Overall, the District has known ongoing, operating expense increases of greater than \$2.8 million with the state providing new ongoing revenue of just \$2.0 million.

Moreover, on top of salary and benefit cost increases, the District faces a decrease in the demand for its services. This decrease in demand manifests itself in the overall enrollment declines the District has faced since the end of the economic recession in FY 2011-12. However, not only is the overall enrollment down from its recession-peak, but the productivity ratio of FTES divided by Full-Time Equivalent Faculty (FTEF) is also at a low. Essentially, this low productivity ratio of FTES divided FTEF means classes have fewer students than in previous years, which drives the cost of instruction per FTES higher. A general rule of thumb for the District is that for every 0.5 decrease in the FTES divided by FTEF productivity ratio, an additional \$2 million in wages must be spent to maintain the same FTES.

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

**District Productivity Ratio (FTES/FTEF) and Contra Costa County Unemployment Rate**



**Graph 1**

The colleges and the District Office continually monitor this productivity ratio and are very cognizant of its effect on the overall expenditures of the District. Needless to say, absent changes in the external environment, the District believes that the FTES/FTEF productivity ratio will continue to linger in the 15.5 range in FY 2016-17.

**1.2 FY 2016-17 Adoption Budget Planning**

Incorporated into the FY 2016-17 Adoption Budget is the approximately \$2 million increase in the base allocation. This provides the only form of unrestricted, ongoing revenue for the District in FY 2016-17. When it comes to expenditures, the District fully covers the cost of step-column-longevity increases (approximately \$1.3 million), 94 percent of health benefit plan increases (approximately \$1 million), all pension cost increases for CalSTRS and CalPERS (approximately \$1.8 million), and has budgeted \$350,000 for the two local Governing Board elections.

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

	<b>FY 2015-16 Resident FTES Target</b>	<b>FY 2016-17 Resident FTES Target</b>	<b>FTES Difference</b>	<b>\$ Difference</b>
<b>CCC</b>	5,581	5,381	(200)	\$ (1,000,800)
<b>DVC</b>	15,035	15,336	301	1,506,204
<b>LMC</b>	7,751	7,951	200	1,000,800
<b>Total</b>	<b>28,367</b>	<b>28,668</b>	<b>301</b>	<b>\$ 1,506,204</b>

**Table 2**

**2. FISCAL YEAR 2015-16 UPDATE**

In September 2015, the Governing Board adopted the FY 2015-16 budget. Building upon the momentum of the economic recovery, the enacted state budget provided significant year-over-year funding increases. For the third straight year, a modest COLA (1.02 percent) was provided to the community college system, which resulted in \$1.48 million in additional revenue to the District. Moreover, the state dramatically adjusted the base allocations for community colleges; this change resulted in greater than \$6.8 million in ongoing funding. In addition, an ongoing allocation targeted at full-time faculty hiring was given to the community college system; this yielded another \$1.55 million in new, ongoing funds for the District. Finally, despite the District qualifying for 1.64 percent in eligible growth funding no additional monies from growth were budgeted in recognition of the recent enrollment struggles.

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

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

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

**Table 3**

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

**2.1 FY 2015-16 Changes in Revenues**

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

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

CalSTRS On-Behalf Pension Payments: Recent correspondence from the State Chancellor’s Office, in conjunction with the California Department of Education (CDE) and Governmental Accounting Standards Board (GASB), requires community college districts to post within their financial statements the state of California’s “on-behalf” CalSTRS payments. Essentially, the District must post as revenue and expense its share of the CalSTRS contributions made by the state on the District’s behalf. Currently, that rate is approximately 7.13 percent of the creditable wage compensation. This means an additional \$5.2 million in both revenue and expenses will be posted to the District’s financial statements. District staff has chosen to report this revenue and expenditure within the *non-operating* portion of the budget so as to maintain data integrity and allow for more meaningful year-over-year comparisons. Despite it being in the non-operating portion of the budget, the on-behalf payment will be a component of the District’s 50 percent law calculation. The District expects its 50 percent law calculation to increase as the vast majority of the on-behalf payment made will be calculated as an instructional expense.

**2.2 FY 2015-16 Changes in Expenditures**

Salary Increase: In FY 2015-16 all employee groups were given the equivalent of a 5 percent salary increase, retroactive to July 1, 2015, for bargaining unit represented and meet-and-

confer employees. This salary increase resulted in an additional \$5.3 million in expenditures for the District.

CalSTRS On-Behalf Pension Payments: As mentioned in Section 2.1, recent correspondence with the State Chancellor’s Office, CDE, and GASB requires the District to post the state of California’s “on-behalf” CalSTRS payments. This means an additional \$5.2 million in both revenue and expenses will be posted to the District’s financial statements within the *non-operating* portion of the budget.

**2.3 FY 2015-16 Ending Fund Balance**

Table 4 shows the difference between the FY 2015-16 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2015-16 becomes the opening balance in FY 2016-17.

	<b>2015-16 Adopted Budget</b>	<b>2015-16 Actuals</b>
Revenues	\$ 174,507,212	\$ 180,689,128
Expenditures	169,705,687	178,354,809
Increase/(Decrease)	4,801,525	2,332,319
Opening Fund Balance	\$ 25,306,712	\$ 25,299,029
<b>Ending Fund Balance</b>	<b>\$ 30,108,237</b>	<b>\$ 27,631,348</b>

**Table 4**

**3. FISCAL YEAR 2016-17 ADOPTION BUDGET**

The enacted state budget includes approximately \$2 million in ongoing revenue for the District through the increase in the base allocation. As Table 1 shows, however, all of the other available revenue is either unattainable (growth funding) or is being provided in a one-time or restricted fashion. From the District’s perspective, this is not the ideal mix of resources and does not provide the desired flexibility for offsetting ever-increasing ongoing expenditures. For example, the \$200 million in restricted funding for the Strong Workforce Program is greater than the total combined dollars allotted to growth funds and base allocation increases. While categorical funds are welcome and will be efficiently utilized, the District sees little relief in the state budget to help offset its increasing, ongoing costs.

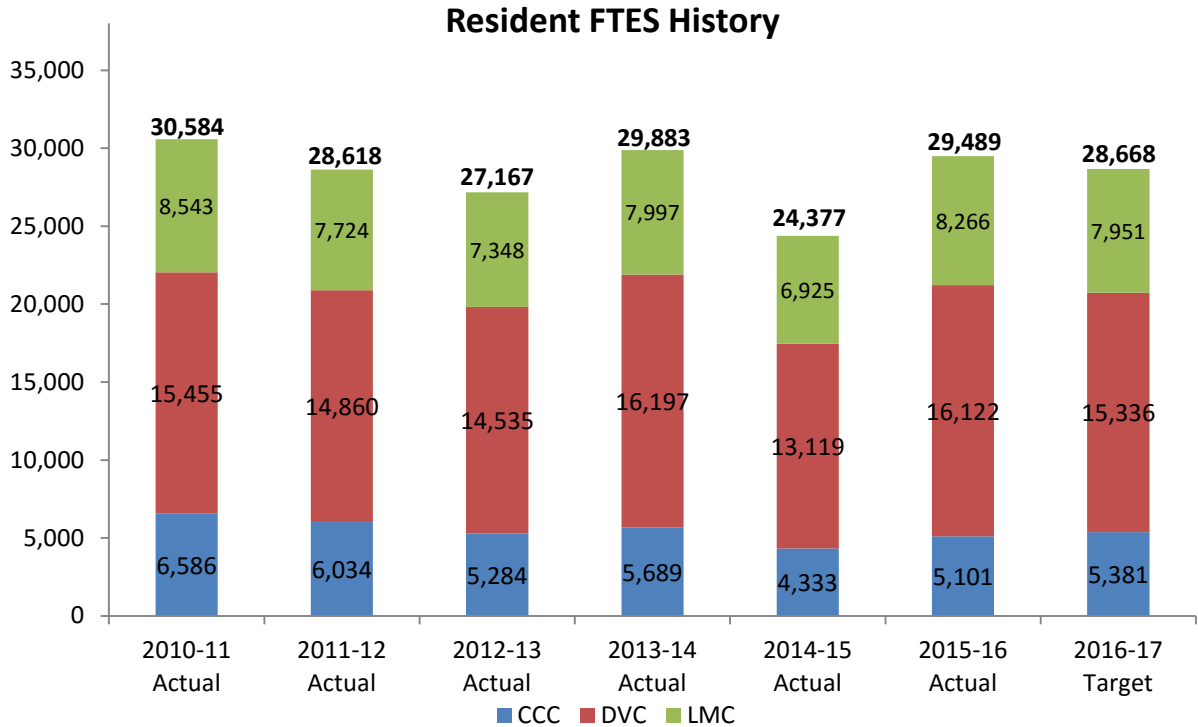
As the enacted state budget was largely unchanged from the May Revision, all of the major assumptions, including FTES targets, remain unchanged since last reported to the Governing Board. Further, it should be noted that the Adoption Budget does not reflect any increases to salary or other forms of compensation.

**3.1 FY 2016-17 FTES**

Resident

With a FY 2016-17 resident FTES target of 28,668, the District, for the first time in four years, plans for a slight increase in its FTES target. Graph 2 reflects a six-year history of actual resident FTES (including the recent summer borrowing done in FY 2015-16), and targets for FY 2016-17.





**Graph 2**

Non-resident

The total District non-resident (NR) target is set at a level of 2,750 FTES, unchanged from last year, with targets detailed by college in Table 5. With a non-resident target of 2,750 FTES, \$13.7 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
<b>FY 2016-17 NR target</b>	250	2,400	100	2,750
<b>Percentage</b>	9.09%	87.27%	3.64%	100.00%

**Table 5**

Aggregate Resident and Non-resident FTES

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

	<b>FY 2016-17 Total FTES Targets</b>			
	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
<b>CCC</b>	5,381	250	5,631	17.92%
<b>DVC</b>	15,336	2,400	17,736	56.45%
<b>LMC</b>	7,951	100	8,051	25.63%
<b>Total</b>	<b>28,668</b>	<b>2,750</b>	<b>31,418</b>	<b>100.00%</b>

**Table 6**

### 3.2 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating income” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 7 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance. Of note in the Adoption Budget, the District is showing an operating deficit of \$1.46 million, approximately 0.8 percent of the expenditure budget.

<b>Unrestricted General Fund, Operating</b>	
Income	\$ 185,231,992
Expenses	<u>186,691,342</u>
Net Income over Expenses	\$ (1,459,350)
Beginning Fund Balance at July 1, 2016	\$ 27,631,348
Operating Deficit	<u>(1,459,350)</u>
<b>Projected Ending Balance at June 30, 2016</b>	<b>\$ 26,171,998</b>

Table 7

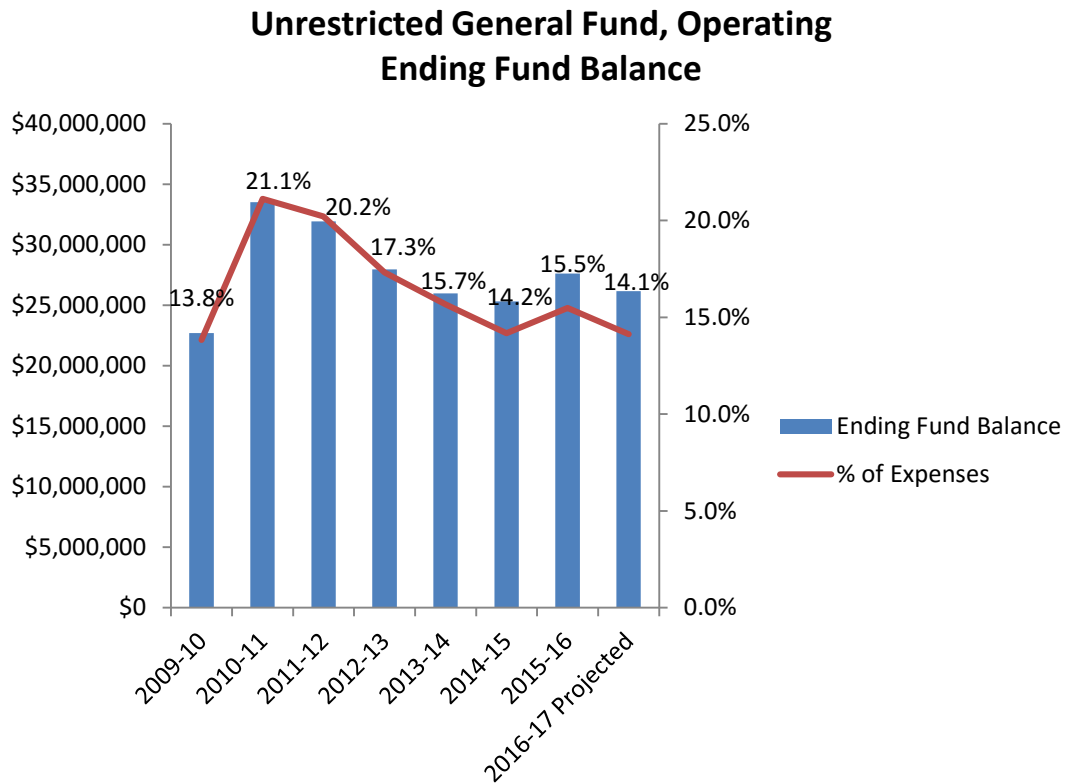
### 3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$26,171,998 at June 30, 2017, has restricted and unrestricted components. Table 8 summarizes those components.

<b>Projected Ending Fund Balance</b>	
<b>Project Ending Fund Balance</b>	
	<b><u>Restricted</u></b>
5% Board Reserve	\$ 9,262,598
5% Board Reserve	9,262,598
1% Site Reserves	4,293,005
Designated Reserve	<u>1,708,453</u>
Subtotal Restricted	\$ 24,526,654
	<b><u>Unrestricted</u></b>
Undesignated Reserves	<u>\$ 1,645,344</u>
Subtotal Unrestricted	\$ 1,645,344
<b>Total Reserves</b>	<b>\$ 26,171,998</b>

Table 8

Graph 3 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures, with a projection for FY 2016-17.



**Graph 3**

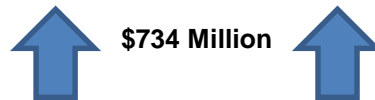
**3.4 Areas of Concern**

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

#### 4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance July 1, 2016</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2017</u>
F11 Unrestricted GF	\$ 41,633,209	\$ 195,538,026	\$ 199,726,868	\$ 37,444,367
F12 Restricted GF	340,979	31,856,251	31,966,076	231,154
F21 2002 Bond Redemption	5,215,369	7,031,600	6,924,625	5,322,344
F22 2006 Bond Redemption	10,040,831	13,916,000	13,733,143	10,223,688
F23 2014 Bond Redemption	19,550,923	23,789,362	20,582,650	22,757,635
F29 Long-term Debt	7,977,686	114,427	80,000	8,012,113
F41 Capital Project	22,307,350	6,454,947	9,481,885	19,280,412
F43 Bond 2006	65,531,319	350,000	18,901,103	46,980,216
F44 Bond 2014	118,735,487	450,000	29,388,973	89,796,514
F51 Bookstore	1,657,544	10,467,402	10,529,667	1,595,279
F52 Cafeteria	769,283	1,580,710	1,579,054	770,939
F59 Data Center	1,049,785	-	60,000	989,785
F61 Self Insurance	695,355	101,750	40,000	757,105
F69 Retiree Benefits	16,296,806	1,109,683	5,800,650	11,605,839
F71 Student Organization	1,097,942	404,155	440,788	1,061,309
F73 Student Center	1,503,850	286,255	149,457	1,640,648
F74 Financial Aid	-	36,693,387	36,693,387	-
F75 Scholarship Trust	491,519	2,300	4,004	489,815
F77 OPEB Irrevocable Trust	79,999,146	6,961,117	265,489	86,694,774
<b>Total</b>	<b>394,894,383</b>	<b>339,107,372</b>	<b>388,347,819</b>	<b>345,653,936</b>


  
**\$734 Million**

**Table 9**

#### 5. CONCLUSION

The Adoption Budget more than halves the operating deficit that was in the Tentative Budget presented to the Governing Board in June. This is a reflection of additional ongoing revenues from the state and lower health care premiums than was originally anticipated. Overall, the District is in a fiscally solid position; healthy reserves, an operating deficit of less than 1 percent, and continued positive economic outlook from the state.

The major push for the District in FY 2016-17 is to chart a path towards FTES growth in subsequent years. After borrowing FTES from summer 2016, the District will receive stability funding in the current year. Therefore, it is imperative to build positive momentum towards breaking the borrowing-stability cycle in FY 2017-18. As mentioned earlier, battling the headwinds of a strong labor market which reduces demand for the District's services presents significant challenges. However, the District is being proactive in its efforts to achieve its enrollment targets with each of the colleges having recently developed substantial enrollment management plans.

This Adoption Budget remains responsive to the current economic situation and student demands with funds allocated for everything from outreach to student outcomes, while always keeping an eye on long-term liabilities and recommending one-time funds be used to offset future debt. It is this passion and dedication towards serving the citizens of Contra Costa County that has allowed the District to positively affect the lives of the students it serves.

## **6. ADOPTION BUDGET – FISCAL YEAR 2016-17**

The Adoption Budget for Fiscal Year 2016-17 is presented to the Governing Board for approval. The Adoption Budget is structured into four parts.

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

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT**  
**2016-2017 ADOPTION BUDGET**  
**SUMMARY OVERVIEW**  
**For ONGOING GENERAL UNRESTRICTED FUNDS**

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET RESOURCES</b>							
<b>BEGINNING FUND BALANCE, July, 01, 2016</b>							
Total Beginning Fund Balance	1,314,046	4,802,173	2,281,059	8,397,278	849,139	18,384,931	27,631,348
<b>REVENUES</b>							
Apportionment Revenue							
State Funding	-	-	-	-	-	40,436,059	40,436,059
Property Taxes	-	-	-	-	-	99,884,961	99,884,961
Local Funding	-	-	-	-	-	2,176,908	2,176,908
Student Enrollment Fees, 98%	-	-	-	-	-	16,583,092	16,583,092
Subtotal	-	-	-	-	-	159,081,020	159,081,020
State Revenues ( <i>exclusive of Apportionment revenue</i> )	77,743	606,675	92,390	776,808	-	6,213,557	6,990,365
Local Revenues, SB 361 Revenue Allocation	401,694	2,786,070	449,619	3,637,383	-	13,659,405	17,296,788
Local Revenues beyond SB 361 Revenue Allocation	449,372	221,616	485,858	1,156,846	188,500	-	1,345,346
Interfund Transfers in	-	135,477	80,000	215,477	50,000	-	265,477
Intrafund and Subfund Transfers In	344,708	830,559	384,448	1,559,715	969,385	22,596,597	25,125,697
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,273,517	4,580,397	1,495,310	7,349,224	1,207,885	201,550,579	210,107,688
Operating Allocation	26,087,461	76,226,778	36,951,633	139,265,872	16,594,448	-	155,860,320
<b>TOTAL RESOURCES</b>	<b>28,675,024</b>	<b>85,609,348</b>	<b>40,728,002</b>	<b>155,012,374</b>	<b>18,651,472</b>	<b>219,935,510</b>	<b>393,599,356</b>

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
<b>BUDGET USES</b>							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,722,263	24,109,527	9,711,528	41,543,318	-	-	41,543,318
Part-time Faculty, Instructional & Non-Instructional	5,690,791	18,961,738	8,067,399	32,719,928	-	249,022	32,968,950
Academic Managers	1,563,319	2,523,563	1,777,638	5,864,520	866,871	-	6,731,391
Classified Managers	835,874	1,224,005	1,016,825	3,076,704	3,529,612	-	6,606,316
Full-time Classified	3,582,900	9,548,433	5,707,876	18,839,209	5,532,811	66,840	24,438,860
Hourly classified, students, other	512,151	1,023,558	550,652	2,086,361	215,700	27,527	2,329,588
<b>Total Salaries</b>	<b>19,907,298</b>	<b>57,390,824</b>	<b>26,831,918</b>	<b>104,130,040</b>	<b>10,144,994</b>	<b>343,389</b>	<b>114,618,423</b>
Employee Benefits	6,226,666	19,169,867	9,153,388	34,549,921	4,665,791	11,820,224	51,035,936
<b>Total Salaries and Benefits</b>	<b>26,133,964</b>	<b>76,560,691</b>	<b>35,985,306</b>	<b>138,679,961</b>	<b>14,810,785</b>	<b>12,163,613</b>	<b>165,654,359</b>
Supplies	475,455	1,372,596	792,782	2,640,833	268,500	-	2,909,333
Operating expenses	750,785	3,043,436	1,918,671	5,712,892	2,494,071	7,970,467	16,177,430
Equipment and Capital Outlay	158,056	142,246	95,150	395,452	113,300	-	508,752
Other Outgo	81,152	80,711	79,605	241,468	100,000	1,100,000	1,441,468
Intrafund and Subfund Transfers Out	226,201	461,767	238,875	926,843	-	179,809,173	180,736,016
<b>TOTAL USES</b>	<b>27,825,613</b>	<b>81,661,447</b>	<b>39,110,389</b>	<b>148,597,449</b>	<b>17,786,656</b>	<b>201,043,253</b>	<b>367,427,358</b>
Net Revenues over/(under) Expenditures	(464,635)	(854,272)	(663,446)	(1,982,353)	15,677	507,326	(1,459,350)
<b>ENDING FUND BALANCE, June, 30, 2017</b>	<b>849,411</b>	<b>3,947,901</b>	<b>1,617,613</b>	<b>6,414,925</b>	<b>864,816</b>	<b>18,892,257</b>	<b>26,171,998</b>
<b>Components of Ending Fund Balance (Reserves)</b>							
Minimum Reserve - 1% per site, 5% Districtwide	275,317	3,260,971	583,296	4,119,584	173,421	9,262,598	13,555,603
Designated Reserves - Deficit Reserves, 5% Board Reserve	327,397	463,700	691,181	1,482,278	94,868	9,393,905	10,971,051
Undesignated Reserves	246,697	223,230	343,136	813,063	596,527	235,754	1,645,344
	<b>849,411</b>	<b>3,947,901</b>	<b>1,617,613</b>	<b>6,414,925</b>	<b>864,816</b>	<b>18,892,257</b>	<b>26,171,998</b>



**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
SECTION - I  
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	31,136,278	31,136,278	18,306,215
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	22,869,086	22,869,086	22,129,844
8671 Homeowners Revenue	686,297	670,831	721,143	662,014	662,014	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	4,408	4,408	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	76,089,418	76,089,418	85,577,345
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	24,272	24,272	930,853
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,543,016	2,543,016	2,841,723
8817 ERAF	4,236,157	5,329,334	5,729,034	9,376,736	9,376,736	9,851,657
8919 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	2,269,538	2,269,538	2,176,908
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	16,583,092	16,583,092	16,583,092
<b>Apportionment Revenues</b>	<b>\$ 142,067,334</b>	<b>\$ 150,465,934</b>	<b>\$ 155,398,455</b>	<b>\$ 161,557,858</b>	<b>\$ 161,557,858</b>	<b>\$ 159,081,020</b>
8160 Veterans Education	597	2,995	-	-	3,943	2,995
<b>Total Federal Revenues</b>	<b>\$ 597</b>	<b>\$ 2,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,943</b>	<b>\$ 2,995</b>
8613 Apprenticeship Revenue	184,759	78,970	409,500	409,500	366,317	481,518
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	586,892	582,066
8617 Part Time Office Hours	151,769	151,769	-	148,970	148,970	125,000
8618 Part Time Health Revenue	33,015	33,015	-	40,962	40,962	40,000
8620 General Categorical Programs	279,317	306,142	308,104	308,104	308,810	295,290
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	4,379,165	4,379,165	4,663,787
8690 State Tax Subventions	758,842	1,951,598	16,494,287	16,494,124	16,494,124	802,704
<b>Total Other State Revenues</b>	<b>\$ 5,858,208</b>	<b>\$ 7,320,834</b>	<b>\$ 21,557,783</b>	<b>\$ 22,367,717</b>	<b>\$ 22,325,240</b>	<b>\$ 6,990,365</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
8820 Contributions and Gifts	206,213	84,238	32,932	-	-	-
8840 Sales and Commissions	97,203	92,121	-	111,562	111,574	-
8851 Rentals and Leases	348,592	337,695	105,000	247,880	257,880	180,000
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	304,798	150,000
8874 2% of Enrollment Fees	336,969	317,672	317,909	317,909	338,430	331,985
8870 Other Student Fees and Charges	1,800,318	2,000,340	1,908,920	2,126,037	2,091,374	1,930,398
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,270,577	13,270,577	13,659,405
8880 Other Student Fees	549,125	778,680	1,375,000	975,572	1,245,186	1,375,000
8890 Other Local Revenues	1,533,849	1,740,841	860,647	1,819,824	1,704,494	1,013,346
<b>Total Other Local Revenues</b>	<b>\$ 18,007,172</b>	<b>\$ 18,769,864</b>	<b>\$ 18,536,550</b>	<b>\$ 18,990,361</b>	<b>\$ 19,324,313</b>	<b>\$ 18,640,134</b>
<b>Total Revenues</b>	<b>\$ 165,933,311</b>	<b>\$ 176,559,627</b>	<b>\$ 195,492,788</b>	<b>\$ 202,915,936</b>	<b>\$ 203,211,354</b>	<b>\$ 184,714,514</b>
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,895	1,895	-
8910 Proceeds of General Fixed Assets	2,281	11,610	-	-	2,138	2,000
8980 Interfund Transfers In	542,042	540,843	208,333	489,737	365,092	265,477
8990 Intrafund and Subfund Transfers In	22,098,852	31,700,850	34,879,308	38,279,954	38,310,369	25,125,697
8994 Operating Allocation	141,249,044	142,117,770	151,854,692	153,693,621	153,693,621	155,860,320
8997 District Subsidy for Colleges	569,142	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 164,462,615</b>	<b>\$ 174,372,529</b>	<b>\$ 186,942,333</b>	<b>\$ 192,465,207</b>	<b>\$ 192,373,115</b>	<b>\$ 181,253,494</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 330,395,926</b>	<b>\$ 350,932,156</b>	<b>\$ 382,435,121</b>	<b>\$ 395,381,143</b>	<b>\$ 395,584,469</b>	<b>\$ 365,968,008</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b><u>Uses:</u></b>						
1100 Monthly Instructional Salary	30,638,486	30,821,967	31,757,564	33,345,459	32,542,938	34,614,400
1200 Noninstructional Salaries Full Time	12,488,501	12,666,414	13,135,100	13,638,229	12,742,530	13,660,309
1300 Instructional Salaries Part Time	28,157,445	30,657,527	30,103,946	31,542,806	31,233,304	31,933,907
1400 Noninstructional Salaries Part Time	1,158,153	1,462,137	1,098,930	1,504,831	1,731,227	1,035,043
<b>Total Academic Salaries</b>	<b>\$ 72,442,585</b>	<b>\$ 75,608,045</b>	<b>\$ 76,095,540</b>	<b>\$ 80,031,325</b>	<b>\$ 78,249,999</b>	<b>\$ 81,243,659</b>
2100 Noninstructional Salaries Full Time	23,682,003	24,169,269	26,094,517	27,445,447	25,264,355	27,965,315
2200 Instructional Aides Full Time	2,541,065	2,582,894	2,813,066	2,895,089	2,794,646	3,079,861
2300 Variable Non-Instructional	2,573,436	2,960,244	1,587,117	1,634,829	3,288,207	1,703,174
2400 Variable Classroom Aide	913,866	922,791	519,063	737,807	1,075,460	511,827
2500 Variable Manager/Supervisor Short Term Hourly	91,810	149,187	147,192	147,192	99,124	-
2600 Variable Aide Other	179,655	223,846	65,499	167,841	252,802	114,587
<b>Total Classified Salaries</b>	<b>\$ 29,981,835</b>	<b>\$ 31,008,231</b>	<b>\$ 31,226,454</b>	<b>\$ 33,028,205</b>	<b>\$ 32,774,594</b>	<b>\$ 33,374,764</b>
3000 Benefits	40,962,336	44,414,951	46,930,957	47,083,642	46,595,088	51,035,936
<b>Total Salaries and Benefits</b>	<b>\$ 143,386,756</b>	<b>\$ 151,031,227</b>	<b>\$ 154,252,951</b>	<b>\$ 160,143,172</b>	<b>\$ 157,619,681</b>	<b>\$ 165,654,359</b>
4000 Supplies and Materials	\$ 1,888,596	\$ 1,915,897	\$ 3,232,834	\$ 3,323,012	\$ 1,730,353	\$ 2,909,333

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
5100 Consultants	964,004	1,138,864	1,124,905	1,128,117	1,161,353	1,103,086
5200 Travel	483,022	627,033	698,923	755,298	689,243	762,860
5300 Dues and Memberships	253,927	353,869	252,472	282,113	385,487	260,983
5400 Insurance	2,968,850	3,207,138	3,399,520	3,317,068	3,281,901	3,412,508
5500 Utilities and Housekeeping	4,156,332	4,029,532	4,308,142	4,057,808	3,976,131	4,198,252
5600 Contract Services	3,320,982	3,554,821	3,315,969	3,489,876	3,632,317	3,498,555
5690 Other Operating Expenses	1,060,449	1,000,278	1,114,338	1,090,192	987,187	996,685
5700 Legal/Elections/Audit Expenses	292,712	893,111	592,000	555,654	561,294	942,000
5800 Other Services and Expenses	1,052,364	1,076,327	933,298	951,971	1,314,356	947,903
5900 Interprogram Charges (credits)	(55,955)	(36,561)	54,598	55,098	(70,645)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 14,496,687</b>	<b>\$ 15,844,412</b>	<b>\$ 15,794,165</b>	<b>\$ 15,683,195</b>	<b>\$ 15,918,624</b>	<b>\$ 16,177,430</b>
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	11,320	15,610	7,718	7,718	16,159	7,718
6300 Library Books	78,377	68,244	61,750	81,285	77,899	61,750
6400 Equipment	585,480	746,936	408,986	407,476	768,478	437,784
<b>Total Capital Outlay</b>	<b>\$ 675,177</b>	<b>\$ 830,790</b>	<b>\$ 479,954</b>	<b>\$ 497,979</b>	<b>\$ 862,536</b>	<b>\$ 508,752</b>
7300 Interfund Transfers Out	5,362,625	8,827,694	11,643,719	17,978,907	17,922,773	1,439,371
7600 Other Student Payments	-	326	2,097	2,097	2,875	2,097
7800 Intrafund and Subfund Transfers Out	25,308,235	31,056,393	40,373,184	45,758,030	45,501,687	24,875,696
7894 Operating Allocation from	141,249,044	142,117,770	151,854,692	153,693,621	153,693,621	155,860,320
<b>Total Transfers and Other Outgo</b>	<b>\$ 171,919,904</b>	<b>\$ 182,002,183</b>	<b>\$ 203,873,692</b>	<b>\$ 217,432,655</b>	<b>\$ 217,120,956</b>	<b>\$ 182,177,484</b>
<b>Total Expenses</b>	<b>\$ 332,367,120</b>	<b>\$ 351,624,509</b>	<b>\$ 377,633,596</b>	<b>\$ 397,080,013</b>	<b>\$ 393,252,150</b>	<b>\$ 367,427,358</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,971,194)</b>	<b>\$ (692,353)</b>	<b>\$ 4,801,525</b>	<b>\$ (1,698,870)</b>	<b>\$ 2,332,319</b>	<b>\$ (1,459,350)</b>
<b>Beginning Fund Balance</b>	27,962,576	25,991,382	25,306,712	25,299,029	25,299,029	27,631,348
<b>Ending Fund Balance</b>	<b>\$ 25,991,382</b>	<b>\$ 25,299,029</b>	<b>\$ 30,108,237</b>	<b>\$ 23,600,159</b>	<b>\$ 27,631,348</b>	<b>\$ 26,171,998</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7902 5% Board Contingency Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7903 Deficit Funding Reserve	-	-	776,992	776,992	-	811,637
7904 College/DO Local Reserves (1% minimum)	-	-	3,650,450	998,564	-	4,293,005
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	818,342	748,962	-	807,875
			<u>22,710,951</u>	<u>20,224,507</u>		<u>24,526,654</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	739,855	734,902	-	235,754
7999 Undesignated College and DO Reserves	-	-	6,657,431	2,640,750	-	1,409,590
			<u>7,397,286</u>	<u>3,375,652</u>		<u>1,645,344</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,108,237</b>	<b>\$ 23,600,159</b>	<b>\$ -</b>	<b>\$ 26,171,998</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8613 Apprenticeship Revenue	3,697	1,578	8,190	8,190	7,325	9,630
8620 General Categorical Programs	79,534	77,572	79,534	79,534	74,053	68,113
<b>Total Other State Revenues</b>	<b>\$ 83,231</b>	<b>\$ 79,150</b>	<b>\$ 87,724</b>	<b>\$ 87,724</b>	<b>\$ 81,378</b>	<b>\$ 77,743</b>
8820 Contributions and Gifts	-	1,000	-	-	-	-
8840 Sales and Commissions	75	90	-	30	30	-
8851 Rentals and Leases	68,043	68,106	50,000	82,553	82,553	50,000
8874 2% of Enrollment Fees	36,327	31,548	31,548	31,548	34,116	34,126
8870 Other Student Fees and Charges	58,981	165,506	104,580	166,616	169,925	117,568
8880 Other Student Fees	78,771	125,693	250,000	11,654	143,161	250,000
8890 Other Local Revenues	586,313	582,249	264,882	556,454	522,315	399,372
<b>Total Other Local Revenues</b>	<b>\$ 828,510</b>	<b>\$ 974,192</b>	<b>\$ 701,010</b>	<b>\$ 848,855</b>	<b>\$ 952,100</b>	<b>\$ 851,066</b>
<b>Total Revenues</b>	<b>\$ 911,741</b>	<b>\$ 1,053,342</b>	<b>\$ 788,734</b>	<b>\$ 936,579</b>	<b>\$ 1,033,478</b>	<b>\$ 928,809</b>
8910 Proceeds of General Fixed Assets	1,532	3,884	-	-	-	-
8980 Interfund Transfers In	141,130	63,497	-	14,900	14,900	-
8990 Intrafund and Subfund Transfers In	154,689	297,199	347,602	582,623	579,643	344,708
8994 Operating Allocation	24,372,525	24,885,233	26,438,931	26,701,809	26,701,810	26,087,461
8997 District Subsidy for Colleges	254,127	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 24,924,003</b>	<b>\$ 25,249,813</b>	<b>\$ 26,786,533</b>	<b>\$ 27,299,332</b>	<b>\$ 27,296,353</b>	<b>\$ 26,432,169</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 25,835,744</b>	<b>\$ 26,303,155</b>	<b>\$ 27,575,267</b>	<b>\$ 28,235,911</b>	<b>\$ 28,329,831</b>	<b>\$ 27,360,978</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b>Uses:</b>						
1100 Monthly Instructional Salary	5,532,458	5,324,995	5,639,823	5,921,814	6,022,447	5,907,062
1200 Noninstructional Salaries Full Time	3,107,236	3,061,092	3,181,010	3,340,061	3,175,318	3,378,520
1300 Instructional Salaries Part Time	5,094,539	5,563,131	5,357,199	5,625,059	5,660,815	5,455,782
1400 Noninstructional Salaries Part Time	279,423	440,379	370,179	431,937	561,750	235,009
<b>Total Academic Salaries</b>	<b>\$ 14,013,656</b>	<b>\$ 14,389,597</b>	<b>\$ 14,548,211</b>	<b>\$ 15,318,871</b>	<b>\$ 15,420,330</b>	<b>\$ 14,976,373</b>
2100 Noninstructional Salaries Full Time	3,548,366	3,514,763	3,689,368	3,873,836	3,558,839	3,846,045
2200 Instructional Aides Full Time	469,902	522,380	614,064	644,766	606,593	572,729
2300 Variable Non-Instructional	862,960	846,599	483,358	365,519	887,354	486,337
2400 Variable Classroom Aide	84,192	82,628	24,282	24,282	85,302	24,312
2600 Variable Aide Other	-	1,801	1,500	1,500	2,432	1,502
<b>Total Classified Salaries</b>	<b>\$ 4,965,420</b>	<b>\$ 4,968,171</b>	<b>\$ 4,812,572</b>	<b>\$ 4,909,903</b>	<b>\$ 5,140,520</b>	<b>\$ 4,930,925</b>
3000 Benefits	5,355,096	5,633,103	5,656,603	5,768,195	6,092,895	6,226,666
<b>Total Salaries and Benefits</b>	<b>\$ 24,334,172</b>	<b>\$ 24,990,871</b>	<b>\$ 25,017,386</b>	<b>\$ 25,996,969</b>	<b>\$ 26,653,745</b>	<b>\$ 26,133,964</b>
4000 Supplies and Materials	\$ 311,193	\$ 419,293	\$ 472,286	\$ 865,547	\$ 396,373	\$ 475,455
5100 Consultants	9,187	22,958	7,555	7,555	44,865	9,736
5200 Travel	54,755	109,019	62,518	74,168	84,551	62,317
5300 Dues and Memberships	48,498	56,867	36,627	36,627	81,755	20,081
5400 Insurance	-	87,780	104,580	104,580	117,568	117,568
5500 Utilities and Housekeeping	42,447	41,000	49,705	49,705	41,845	46,973
5600 Contract Services	647,602	550,504	387,044	394,784	524,571	385,718
5690 Other Operating Expenses	87,946	113,745	164,721	164,721	130,185	61,133
5800 Other Services and Expenses	40,791	40,694	47,267	47,267	76,052	47,259
<b>Total Other Operating Expenses</b>	<b>\$ 931,226</b>	<b>\$ 1,022,567</b>	<b>\$ 860,017</b>	<b>\$ 879,407</b>	<b>\$ 1,101,392</b>	<b>\$ 750,785</b>



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6200 Buildings	11,320	15,610	7,718	7,718	16,159	7,718
6300 Library Books	11,315	21,701	10,500	15,198	22,767	10,500
6400 Equipment	173,006	144,918	133,037	133,037	121,164	139,838
<b>Total Capital Outlay</b>	<b>\$ 195,641</b>	<b>\$ 182,229</b>	<b>\$ 151,255</b>	<b>\$ 155,953</b>	<b>\$ 160,090</b>	<b>\$ 158,056</b>
7300 Interfund Transfers Out	1,191,460	104,306	82,153	82,153	65,361	81,152
7600 Other Student Payments	-	-	-	-	2,875	-
7800 Intrafund and Subfund Transfers Out	6,334	11,314	152,458	152,458	66,480	226,201
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,197,794</b>	<b>\$ 115,620</b>	<b>\$ 234,611</b>	<b>\$ 234,611</b>	<b>\$ 134,716</b>	<b>\$ 307,353</b>
<b>Total Expenses</b>	<b>\$ 26,970,026</b>	<b>\$ 26,730,580</b>	<b>\$ 26,735,555</b>	<b>\$ 28,132,487</b>	<b>\$ 28,446,316</b>	<b>\$ 27,825,613</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,134,282)</b>	<b>\$ (427,425)</b>	<b>\$ 839,712</b>	<b>\$ 103,424</b>	<b>\$ (116,485)</b>	<b>\$ (464,635)</b>
<b>Beginning Fund Balance</b>	2,992,237	1,857,954	1,430,531	1,430,531	1,430,531	1,314,046
<b>Ending Fund Balance</b>	<b>\$ 1,857,955</b>	<b>\$ 1,430,529</b>	<b>\$ 2,270,243</b>	<b>\$ 1,533,955</b>	<b>\$ 1,314,046</b>	<b>\$ 849,411</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	136,589	136,589	-	146,757
7904 College/DO Local Reserves (1% minimum)	-	-	452,799	452,799	-	275,317
7900 Designated Reserves	-	-	297,650	168,927	-	180,640
			<u>887,038</u>	<u>758,315</u>		<u>602,714</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,383,205	775,640	-	246,697
			<u>1,383,205</u>	<u>775,640</u>		<u>246,697</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,270,243</b>	<b>\$ 1,533,955</b>	<b>\$ -</b>	<b>\$ 849,411</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8613 Apprenticeship Revenue	181,062	77,392	401,310	401,310	358,992	471,888
8620 General Categorical Programs	113,848	134,787	134,787	134,787	142,367	134,787
<b>Total Other State Revenues</b>	<b>\$ 294,910</b>	<b>\$ 212,179</b>	<b>\$ 536,097</b>	<b>\$ 536,097</b>	<b>\$ 501,359</b>	<b>\$ 606,675</b>
8820 Contributions and Gifts	206,213	83,238	32,932	-	-	-
8840 Sales and Commissions	93,354	89,580	-	109,711	109,712	-
8851 Rentals and Leases	82,892	71,840	55,000	132,201	132,201	130,000
8874 2% of Enrollment Fees	241,002	229,445	229,445	229,445	238,190	238,180
8870 Other Student Fees and Charges	1,673,160	1,747,062	1,789,400	1,869,876	1,829,913	1,797,890
8880 Other Student Fees	446,914	624,467	750,000	954,237	1,070,692	750,000
8890 Other Local Revenues	317,277	332,908	81,318	228,660	305,327	91,616
<b>Total Other Local Revenues</b>	<b>\$ 3,060,812</b>	<b>\$ 3,178,540</b>	<b>\$ 2,938,095</b>	<b>\$ 3,524,130</b>	<b>\$ 3,686,035</b>	<b>\$ 3,007,686</b>
<b>Total Revenues</b>	<b>\$ 3,355,722</b>	<b>\$ 3,390,719</b>	<b>\$ 3,474,192</b>	<b>\$ 4,060,227</b>	<b>\$ 4,187,394</b>	<b>\$ 3,614,361</b>
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,895	1,895	-
8980 Interfund Transfers In	368,313	385,953	128,333	325,337	280,692	135,477
8990 Intrafund and Subfund Transfers In	742,180	1,152,616	885,270	2,151,931	2,149,291	830,559
8994 Operating Allocation	69,241,729	68,760,842	73,699,185	74,723,448	74,723,447	76,226,778
8997 District Subsidy for Colleges	238,114	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 70,591,590</b>	<b>\$ 70,300,867</b>	<b>\$ 74,712,788</b>	<b>\$ 77,202,611</b>	<b>\$ 77,155,325</b>	<b>\$ 77,192,814</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 73,947,312</b>	<b>\$ 73,691,586</b>	<b>\$ 78,186,980</b>	<b>\$ 81,262,838</b>	<b>\$ 81,342,719</b>	<b>\$ 80,807,175</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b>Uses:</b>						
1100 Monthly Instructional Salary	18,569,339	18,382,646	19,018,126	19,969,049	18,935,032	21,129,750
1200 Noninstructional Salaries Full Time	5,222,714	5,265,320	5,475,370	5,583,122	5,135,484	5,503,340
1300 Instructional Salaries Part Time	16,121,919	17,185,661	17,357,216	18,158,739	17,888,538	18,775,019
1400 Noninstructional Salaries Part Time	395,790	446,815	191,327	417,357	416,628	186,719
<b>Total Academic Salaries</b>	<b>\$ 40,309,762</b>	<b>\$ 41,280,442</b>	<b>\$ 42,042,039</b>	<b>\$ 44,128,267</b>	<b>\$ 42,375,682</b>	<b>\$ 45,594,828</b>
2100 Noninstructional Salaries Full Time	8,399,289	8,147,467	8,867,383	9,374,389	8,127,935	9,458,454
2200 Instructional Aides Full Time	1,216,689	1,143,754	1,172,584	1,172,584	1,201,903	1,313,984
2300 Variable Non-Instructional	1,009,185	1,296,892	596,083	739,929	1,418,109	616,791
2400 Variable Classroom Aide	402,455	389,072	342,768	364,382	433,154	342,768
2500 Variable Manager/Supervisor Short Term Hourly	69,685	148,664	147,192	147,192	99,124	-
2600 Variable Aide Other	87,629	136,368	63,999	64,659	177,159	63,999
<b>Total Classified Salaries</b>	<b>\$ 11,184,932</b>	<b>\$ 11,262,217</b>	<b>\$ 11,190,009</b>	<b>\$ 11,863,135</b>	<b>\$ 11,457,384</b>	<b>\$ 11,795,996</b>
3000 Benefits	14,545,468	15,646,323	17,026,384	17,384,213	16,556,570	19,169,867
<b>Total Salaries and Benefits</b>	<b>\$ 66,040,162</b>	<b>\$ 68,188,982</b>	<b>\$ 70,258,432</b>	<b>\$ 73,375,615</b>	<b>\$ 70,389,636</b>	<b>\$ 76,560,691</b>
4000 Supplies and Materials	\$ 833,473	\$ 708,614	\$ 1,565,938	\$ 1,059,775	\$ 594,392	\$ 1,372,596
5100 Consultants	156,735	176,967	110,779	165,969	162,740	110,779
5200 Travel	152,379	154,066	207,139	214,100	235,252	201,115
5300 Dues and Memberships	51,591	95,564	62,735	67,315	98,258	62,735
5400 Insurance	1,390,358	1,460,584	1,600,000	1,600,000	1,566,785	1,600,000
5500 Utilities and Housekeeping	121,722	86,496	102,502	118,595	116,145	102,604
5600 Contract Services	772,751	749,959	624,476	633,846	779,855	584,476
5690 Other Operating Expenses	257,297	244,407	229,338	224,772	210,680	226,633
5800 Other Services and Expenses	104,727	131,567	155,094	155,094	97,637	155,094
<b>Total Other Operating Expenses</b>	<b>\$ 3,007,560</b>	<b>\$ 3,099,610</b>	<b>\$ 3,092,063</b>	<b>\$ 3,179,691</b>	<b>\$ 3,267,352</b>	<b>\$ 3,043,436</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
6300 Library Books	57,218	43,066	40,000	54,837	54,637	40,000
6400 Equipment	276,992	231,349	106,146	98,517	340,638	102,246
<b>Total Capital Outlay</b>	<b>\$ 334,210</b>	<b>\$ 274,415</b>	<b>\$ 146,146</b>	<b>\$ 153,354</b>	<b>\$ 395,275</b>	<b>\$ 142,246</b>
7300 Interfund Transfers Out	2,393,651	894,954	80,560	3,765,748	3,778,048	78,614
7600 Other Student Payments	-	326	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	978,646	1,127,358	324,981	1,747,870	1,660,758	461,767
<b>Total Transfers and Other Outgo</b>	<b>\$ 3,372,297</b>	<b>\$ 2,022,638</b>	<b>\$ 407,638</b>	<b>\$ 5,515,715</b>	<b>\$ 5,438,806</b>	<b>\$ 542,478</b>
<b>Total Expenses</b>	<b>\$ 73,587,702</b>	<b>\$ 74,294,259</b>	<b>\$ 75,470,217</b>	<b>\$ 83,284,150</b>	<b>\$ 80,085,461</b>	<b>\$ 81,661,447</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 359,610</b>	<b>\$ (602,673)</b>	<b>\$ 2,716,763</b>	<b>\$ (2,021,312)</b>	<b>\$ 1,257,258</b>	<b>\$ (854,272)</b>
<b>Beginning Fund Balance</b>	<b>3,787,978</b>	<b>4,147,588</b>	<b>3,544,915</b>	<b>3,544,915</b>	<b>3,544,915</b>	<b>4,802,173</b>
<b>Ending Fund Balance</b>	<b>\$ 4,147,588</b>	<b>\$ 3,544,915</b>	<b>\$ 6,261,678</b>	<b>\$ 1,523,603</b>	<b>\$ 4,802,173</b>	<b>\$ 3,947,901</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	367,994	367,994	-	382,211
7904 College/DO Local Reserves (1% minimum)	-	-	2,662,299	10,413	-	3,260,971
7900 Designated Reserves	-	-	57,171	120,014	-	81,489
			<u>3,087,464</u>	<u>498,421</u>		<u>3,724,671</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	3,174,214	1,025,182	-	223,230
			<u>3,174,214</u>	<u>1,025,182</u>		<u>223,230</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,261,678</b>	<b>\$ 1,523,603</b>	<b>\$ -</b>	<b>\$ 3,947,901</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8160 Veterans Education	597	2,995	-	-	3,943	2,995
<b>Total Federal Revenues</b>	<b>\$ 597</b>	<b>\$ 2,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,943</b>	<b>\$ 2,995</b>
8620 General Categorical Programs	85,935	93,783	93,783	93,783	92,390	92,390
<b>Total Other State Revenues</b>	<b>\$ 85,935</b>	<b>\$ 93,783</b>	<b>\$ 93,783</b>	<b>\$ 93,783</b>	<b>\$ 92,390</b>	<b>\$ 92,390</b>
8840 Sales and Commissions	3,774	2,451	-	1,821	1,832	-
8851 Rentals and Leases	58,309	54,678	-	33,126	43,126	-
8874 2% of Enrollment Fees	59,640	56,679	56,916	56,916	66,124	59,679
8870 Other Student Fees and Charges	68,177	87,772	14,940	89,545	91,536	14,940
8880 Other Student Fees	23,440	28,520	375,000	9,681	31,333	375,000
8890 Other Local Revenues	570,264	755,434	477,947	993,805	805,385	485,858
<b>Total Other Local Revenues</b>	<b>\$ 783,604</b>	<b>\$ 985,534</b>	<b>\$ 924,803</b>	<b>\$ 1,184,894</b>	<b>\$ 1,039,336</b>	<b>\$ 935,477</b>
<b>Total Revenues</b>	<b>\$ 870,136</b>	<b>\$ 1,082,312</b>	<b>\$ 1,018,586</b>	<b>\$ 1,278,677</b>	<b>\$ 1,135,669</b>	<b>\$ 1,030,862</b>
8910 Proceeds of General Fixed Assets	-	-	-	-	238	-
8980 Interfund Transfers In	-	91,393	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	292,688	1,807,878	335,798	2,891,065	2,883,565	384,448
8994 Operating Allocation	33,085,833	33,340,416	35,548,607	35,904,603	35,904,604	36,951,633
8997 District Subsidy for Colleges	76,901	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 33,455,422</b>	<b>\$ 35,239,687</b>	<b>\$ 35,964,405</b>	<b>\$ 38,875,668</b>	<b>\$ 38,788,407</b>	<b>\$ 37,416,081</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 34,325,558</b>	<b>\$ 36,321,999</b>	<b>\$ 36,982,991</b>	<b>\$ 40,154,345</b>	<b>\$ 39,924,076</b>	<b>\$ 38,446,943</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Uses:</b>						
1100 Monthly Instructional Salary	6,536,689	7,114,326	7,099,615	7,454,596	7,585,459	7,577,588
1200 Noninstructional Salaries Full Time	3,282,981	3,434,157	3,521,546	3,724,384	3,476,723	3,911,578
1300 Instructional Salaries Part Time	6,940,987	7,908,735	7,389,531	7,759,008	7,683,951	7,703,106
1400 Noninstructional Salaries Part Time	327,149	395,871	367,562	435,456	517,289	364,293
<b>Total Academic Salaries</b>	<b>\$ 17,087,806</b>	<b>\$ 18,853,089</b>	<b>\$ 18,378,254</b>	<b>\$ 19,373,444</b>	<b>\$ 19,263,422</b>	<b>\$ 19,556,565</b>
2100 Noninstructional Salaries Full Time	4,616,213	4,909,696	5,163,823	5,422,014	5,233,066	5,531,553
2200 Instructional Aides Full Time	854,474	916,760	1,026,418	1,077,739	986,150	1,193,148
2300 Variable Non-Instructional	498,153	585,835	333,282	367,699	745,596	356,819
2400 Variable Classroom Aide	427,219	451,091	152,013	349,143	557,004	144,747
2600 Variable Aide Other	90,657	85,677	-	101,682	73,211	49,086
<b>Total Classified Salaries</b>	<b>\$ 6,486,716</b>	<b>\$ 6,949,059</b>	<b>\$ 6,675,536</b>	<b>\$ 7,318,277</b>	<b>\$ 7,595,027</b>	<b>\$ 7,275,353</b>
3000 Benefits	7,085,665	8,028,984	8,065,595	8,230,807	8,542,439	9,153,388
<b>Total Salaries and Benefits</b>	<b>\$ 30,660,187</b>	<b>\$ 33,831,132</b>	<b>\$ 33,119,385</b>	<b>\$ 34,922,528</b>	<b>\$ 35,400,888</b>	<b>\$ 35,985,306</b>
4000 Supplies and Materials	\$ 514,805	\$ 595,597	\$ 891,779	\$ 1,077,823	\$ 468,827	\$ 792,782
5100 Consultants	183,253	156,839	167,171	126,321	60,320	122,921
5200 Travel	119,454	123,856	141,601	163,101	121,429	174,792
5300 Dues and Memberships	46,075	80,197	34,910	57,720	90,357	58,667
5400 Insurance	-	10,164	14,940	14,940	-	14,940
5500 Utilities and Housekeeping	55,901	45,081	33,092	33,192	45,382	33,092
5600 Contract Services	597,634	761,867	795,882	815,417	740,117	814,417
5690 Other Operating Expenses	574,047	560,947	645,094	620,514	548,633	631,394
5800 Other Services and Expenses	45,697	45,764	13,850	13,850	29,217	13,850
5900 Interprogram Charges (credits)	(56,051)	(36,607)	54,598	55,098	(70,683)	54,598
<b>Total Other Operating Expenses</b>	<b>\$ 1,566,010</b>	<b>\$ 1,748,108</b>	<b>\$ 1,901,138</b>	<b>\$ 1,900,153</b>	<b>\$ 1,564,772</b>	<b>\$ 1,918,671</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6300 Library Books	9,844	3,477	11,250	11,250	495	11,250
6400 Equipment	51,109	293,305	78,900	82,975	33,350	83,900
<b>Total Capital Outlay</b>	<b>\$ 60,953</b>	<b>\$ 296,782</b>	<b>\$ 90,150</b>	<b>\$ 94,225</b>	<b>\$ 33,845</b>	<b>\$ 95,150</b>
7300 Interfund Transfers Out	533,512	110,806	130,606	230,606	178,964	79,605
7800 Intrafund and Subfund Transfers Out	2,264,264	318,631	522,876	1,466,924	1,383,670	238,875
<b>Total Transfers and Other Outgo</b>	<b>\$ 2,797,776</b>	<b>\$ 429,437</b>	<b>\$ 653,482</b>	<b>\$ 1,697,530</b>	<b>\$ 1,562,634</b>	<b>\$ 318,480</b>
<b>Total Expenses</b>	<b>\$ 35,599,731</b>	<b>\$ 36,901,056</b>	<b>\$ 36,655,934</b>	<b>\$ 39,692,259</b>	<b>\$ 39,030,966</b>	<b>\$ 39,110,389</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,274,173)</b>	<b>\$ (579,057)</b>	<b>\$ 327,057</b>	<b>\$ 462,086</b>	<b>\$ 893,110</b>	<b>\$ (663,446)</b>
<b>Beginning Fund Balance</b>	3,241,176	1,967,004	1,387,948	1,387,948	1,387,949	2,281,059
<b>Ending Fund Balance</b>	<b>\$ 1,967,003</b>	<b>\$ 1,387,947</b>	<b>\$ 1,715,005</b>	<b>\$ 1,850,034</b>	<b>\$ 2,281,059</b>	<b>\$ 1,617,613</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	189,683	189,683	-	187,801
7904 College/DO Local Reserves (1% minimum)	-	-	372,038	372,038	-	583,296
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	414,440	410,940	-	414,439
			<u>1,065,102</u>	<u>1,061,602</u>		<u>1,274,477</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	649,903	788,432	-	343,136
			<u>649,903</u>	<u>788,432</u>		<u>343,136</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,715,005</b>	<b>\$ 1,850,034</b>	<b>\$ -</b>	<b>\$ 1,617,613</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8851 Rentals and Leases	139,348	143,071	-	-	-	-
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	304,798	150,000
8890 Other Local Revenues	59,995	70,250	36,500	40,905	71,467	36,500
<b>Total Other Local Revenues</b>	<b>\$ 301,402</b>	<b>\$ 350,714</b>	<b>\$ 157,500</b>	<b>\$ 161,905</b>	<b>\$ 376,265</b>	<b>\$ 186,500</b>
<b>Total Revenues</b>	<b>\$ 301,402</b>	<b>\$ 350,714</b>	<b>\$ 157,500</b>	<b>\$ 161,905</b>	<b>\$ 376,265</b>	<b>\$ 186,500</b>
8910 Proceeds of General Fixed Assets	749	7,726	-	-	1,900	2,000
8980 Interfund Transfers In	32,599	-	-	69,500	69,500	50,000
8990 Intrafund and Subfund Transfers In	142,177	867,117	1,248,079	1,308,444	1,351,978	969,385
8994 Operating Allocation	14,548,957	15,131,279	16,167,969	16,363,761	16,363,760	16,594,448
<b>Total Other Financing Sources</b>	<b>\$ 14,724,482</b>	<b>\$ 16,006,122</b>	<b>\$ 17,416,048</b>	<b>\$ 17,741,705</b>	<b>\$ 17,787,138</b>	<b>\$ 17,615,833</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 15,025,884</b>	<b>\$ 16,356,836</b>	<b>\$ 17,573,548</b>	<b>\$ 17,903,610</b>	<b>\$ 18,163,403</b>	<b>\$ 17,802,333</b>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	875,570	905,845	957,174	990,662	955,005	866,871
1400 Noninstructional Salaries Part Time	9,270	7,390	-	-	15,479	-
<b>Total Academic Salaries</b>	<b>\$ 884,840</b>	<b>\$ 913,235</b>	<b>\$ 957,174</b>	<b>\$ 990,662</b>	<b>\$ 970,484</b>	<b>\$ 866,871</b>
2100 Noninstructional Salaries Full Time	7,056,024	7,534,581	8,309,781	8,708,368	8,277,675	9,062,423
2300 Variable Non-Instructional	203,138	230,449	146,900	160,573	236,039	215,700
2500 Variable Manager/Supervisor Short Term Hourly	22,125	523	-	-	-	-
2600 Variable Aide Other	1,369	-	-	-	-	-
<b>Total Classified Salaries</b>	<b>\$ 7,282,656</b>	<b>\$ 7,765,553</b>	<b>\$ 8,456,681</b>	<b>\$ 8,868,941</b>	<b>\$ 8,513,714</b>	<b>\$ 9,278,123</b>
3000 Benefits	3,447,397	3,829,343	4,237,310	4,322,523	4,025,279	4,665,791



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Total Salaries and Benefits</b>	<b>\$ 11,614,893</b>	<b>\$ 12,508,131</b>	<b>\$ 13,651,165</b>	<b>\$ 14,182,126</b>	<b>\$ 13,509,477</b>	<b>\$ 14,810,785</b>
4000 Supplies and Materials	\$ 229,125	\$ 192,393	\$ 302,831	\$ 319,867	\$ 270,761	\$ 268,500
5100 Consultants	614,829	782,100	839,400	828,272	893,428	859,650
5200 Travel	156,434	240,092	287,665	303,929	248,011	324,636
5300 Dues and Memberships	107,763	121,241	118,200	120,451	115,117	119,500
5500 Utilities and Housekeeping	136,853	110,934	193,750	191,041	107,485	150,210
5600 Contract Services	136,098	126,338	176,850	176,850	118,794	230,850
5690 Other Operating Expenses	141,159	81,179	75,185	80,185	97,688	77,525
5700 Legal/Elections/Audit Expenses	7,708	8,714	-	-	5,640	-
5800 Other Services and Expenses	861,149	858,302	717,087	735,760	1,111,450	731,700
5900 Interprogram Charges (credits)	96	46	-	-	38	-
<b>Total Other Operating Expenses</b>	<b>\$ 2,162,089</b>	<b>\$ 2,328,946</b>	<b>\$ 2,408,137</b>	<b>\$ 2,436,488</b>	<b>\$ 2,697,651</b>	<b>\$ 2,494,071</b>
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	84,373	76,694	90,903	90,237	270,619	111,800
<b>Total Capital Outlay</b>	<b>\$ 84,373</b>	<b>\$ 76,694</b>	<b>\$ 92,403</b>	<b>\$ 91,737</b>	<b>\$ 270,619</b>	<b>\$ 113,300</b>
7300 Interfund Transfers Out	144,002	841,695	100,000	1,200,000	1,200,000	100,000
7800 Intrafund and Subfund Transfers Out	1,089,236	403,865	140,000	185,312	185,312	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,233,238</b>	<b>\$ 1,245,560</b>	<b>\$ 240,000</b>	<b>\$ 1,385,312</b>	<b>\$ 1,385,312</b>	<b>\$ 100,000</b>
<b>Total Expenses</b>	<b>\$ 15,323,718</b>	<b>\$ 16,351,724</b>	<b>\$ 16,694,536</b>	<b>\$ 18,415,530</b>	<b>\$ 18,133,820</b>	<b>\$ 17,786,656</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (297,834)</b>	<b>\$ 5,112</b>	<b>\$ 879,012</b>	<b>\$ (511,920)</b>	<b>\$ 29,583</b>	<b>\$ 15,677</b>
<b>Beginning Fund Balance</b>	1,112,277	814,442	827,237	819,556	819,556	849,139
<b>Ending Fund Balance</b>	<b>\$ 814,443</b>	<b>\$ 819,554</b>	<b>\$ 1,706,249</b>	<b>\$ 307,636</b>	<b>\$ 849,139</b>	<b>\$ 864,816</b>
<b><u>Restricted Reserves</u></b>						
7903 Deficit Funding Reserve	-	-	82,726	82,726	-	94,868
7904 College/DO Local Reserves (1% minimum)	-	-	163,314	163,314	-	173,421
7900 Designated Reserves	-	-	10,100	10,100	-	-
			<u>256,140</u>	<u>256,140</u>		<u>268,289</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,450,109	51,496	-	596,527
			<u>1,450,109</u>	<u>51,496</u>		<u>596,527</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,706,249</b>	<b>\$ 307,636</b>	<b>\$ -</b>	<b>\$ 864,816</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	31,136,278	31,136,278	18,306,215
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	22,869,086	22,869,086	22,129,844
8671 Homeowners Revenue	686,297	670,831	721,143	662,014	662,014	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	4,408	4,408	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	76,089,418	76,089,418	85,577,345
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	24,272	24,272	930,853
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,543,016	2,543,016	2,841,723
8817 ERAF	4,236,157	5,329,334	5,729,034	9,376,736	9,376,736	9,851,657
8819 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	2,269,538	2,269,538	2,176,908
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	16,583,092	16,583,092	16,583,092
<b>Apportionment Revenues</b>	<b>\$ 142,067,334</b>	<b>\$ 150,465,934</b>	<b>\$ 155,398,455</b>	<b>\$ 161,557,858</b>	<b>\$ 161,557,858</b>	<b>\$ 159,081,020</b>
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	586,892	582,066
8617 Part Time Office Hours	151,769	151,769	-	148,970	148,970	125,000
8618 Part Time Health Revenue	33,015	33,015	-	40,962	40,962	40,000
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	4,379,165	4,379,165	4,663,787
8690 State Tax Subventions	758,842	1,951,598	16,494,287	16,494,124	16,494,124	802,704
<b>Total Other State Revenues</b>	<b>\$ 5,394,132</b>	<b>\$ 6,935,722</b>	<b>\$ 20,840,179</b>	<b>\$ 21,650,113</b>	<b>\$ 21,650,113</b>	<b>\$ 6,213,557</b>
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,270,577	13,270,577	13,659,405
<b>Total Other Local Revenues</b>	<b>\$ 13,032,844</b>	<b>\$ 13,280,884</b>	<b>\$ 13,815,142</b>	<b>\$ 13,270,577</b>	<b>\$ 13,270,577</b>	<b>\$ 13,659,405</b>
<b>Total Revenues</b>	<b>\$ 160,494,310</b>	<b>\$ 170,682,540</b>	<b>\$ 190,053,776</b>	<b>\$ 196,478,548</b>	<b>\$ 196,478,548</b>	<b>\$ 178,953,982</b>
8990 Intrafund and Subfund Transfers In	20,767,118	27,576,040	32,062,559	31,345,891	31,345,892	22,596,597
<b>Total Other Financing Sources</b>	<b>\$ 20,767,118</b>	<b>\$ 27,576,040</b>	<b>\$ 32,062,559</b>	<b>\$ 31,345,891</b>	<b>\$ 31,345,892</b>	<b>\$ 22,596,597</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 181,261,428</b>	<b>\$ 198,258,580</b>	<b>\$ 222,116,335</b>	<b>\$ 227,824,439</b>	<b>\$ 227,824,440</b>	<b>\$ 201,550,579</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	146,521	171,682	169,862	220,081	220,081	249,022
<b>Total Academic Salaries</b>	<b>\$ 146,521</b>	<b>\$ 171,682</b>	<b>\$ 169,862</b>	<b>\$ 220,081</b>	<b>\$ 220,081</b>	<b>\$ 249,022</b>
2100 Noninstructional Salaries Full Time	62,111	62,762	64,162	66,840	66,840	66,840
2300 Variable Non-Instructional	-	469	27,494	1,109	1,109	27,527
<b>Total Classified Salaries</b>	<b>\$ 62,111</b>	<b>\$ 63,231</b>	<b>\$ 91,656</b>	<b>\$ 67,949</b>	<b>\$ 67,949</b>	<b>\$ 94,367</b>
3000 Benefits	10,528,710	11,277,198	11,945,065	11,377,904	11,377,905	11,820,224
<b>Total Salaries and Benefits</b>	<b>\$ 10,737,342</b>	<b>\$ 11,512,111</b>	<b>\$ 12,206,583</b>	<b>\$ 11,665,934</b>	<b>\$ 11,665,935</b>	<b>\$ 12,163,613</b>
5400 Insurance	1,578,492	1,648,610	1,680,000	1,597,548	1,597,548	1,680,000
5500 Utilities and Housekeeping	3,799,409	3,746,021	3,929,093	3,665,275	3,665,274	3,865,373
5600 Contract Services	1,166,897	1,366,153	1,331,717	1,468,979	1,468,980	1,483,094
5690 Other Operating Expenses	-	-	-	-	1	-
5700 Legal/Elections/Audit Expenses	285,004	884,397	592,000	555,654	555,654	942,000
<b>Total Other Operating Expenses</b>	<b>\$ 6,829,802</b>	<b>\$ 7,645,181</b>	<b>\$ 7,532,810</b>	<b>\$ 7,287,456</b>	<b>\$ 7,287,457</b>	<b>\$ 7,970,467</b>
6400 Equipment	-	670	-	2,710	2,710	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 670</b>	<b>\$ -</b>	<b>\$ 2,710</b>	<b>\$ 2,710</b>	<b>\$ -</b>
7300 Interfund Transfers Out	1,100,000	6,875,933	11,250,400	12,700,400	12,700,400	1,100,000
7800 Intrafund and Subfund Transfers Out	20,969,755	29,195,225	39,232,869	42,205,466	42,205,467	23,948,853
7894 Operating Allocation from	141,249,044	142,117,770	151,854,692	153,693,621	153,693,621	155,860,320
<b>Total Transfers and Other Outgo</b>	<b>\$ 163,318,799</b>	<b>\$ 178,188,928</b>	<b>\$ 202,337,961</b>	<b>\$ 208,599,487</b>	<b>\$ 208,599,488</b>	<b>\$ 180,909,173</b>
<b>Total Expenses</b>	<b>\$ 180,885,943</b>	<b>\$ 197,346,890</b>	<b>\$ 222,077,354</b>	<b>\$ 227,555,587</b>	<b>\$ 227,555,590</b>	<b>\$ 201,043,253</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 375,485</b>	<b>\$ 911,690</b>	<b>\$ 38,981</b>	<b>\$ 268,852</b>	<b>\$ 268,850</b>	<b>\$ 507,326</b>
<b>Beginning Fund Balance</b>	16,828,908	17,204,391	18,116,081	18,116,081	18,116,081	18,384,931
<b>Ending Fund Balance</b>	<b>\$ 17,204,393</b>	<b>\$ 18,116,081</b>	<b>\$ 18,155,062</b>	<b>\$ 18,384,933</b>	<b>\$ 18,384,931</b>	<b>\$ 18,892,257</b>
<b><u>Board Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7902 5% Board Contingency Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7900 Designated Reserves	-	-	38,981	38,981	-	131,307
			<u>17,415,207</u>	<u>17,650,029</u>		<u>18,656,503</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	739,855	734,904	-	235,754
			<u>739,855</u>	<u>734,904</u>		<u>235,754</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,155,062</b>	<b>\$ 18,384,933</b>	<b>\$ -</b>	<b>\$ 18,892,257</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b><u>District Services</u></b>						
Board	224,362	265,235	269,623	253,623	243,399	299,870
Chancellor	819,819	899,400	854,502	870,388	896,986	935,495
Facilities	504,898	715,245	833,489	833,489	815,150	843,737
Foundation Services	-	-	596,143	596,143	477,680	868,339
Administrative Services and Finance	3,302,096	3,625,439	2,787,938	4,433,034	4,075,281	2,740,990
Human Resources	2,004,795	2,092,566	2,143,352	2,209,330	2,263,097	2,329,555
Information Technology Services	2,604,559	2,639,975	2,921,051	2,921,051	2,988,649	2,938,852
Internal Auditing	164,175	172,338	222,364	197,962	210,240	293,845
International Education	516,498	549,492	427,401	408,159	431,840	497,346
Marketing	286,279	337,911	348,857	348,857	349,741	373,890
Other	8,456	10,312	10,850	10,850	9,202	11,294
Payroll	758,708	718,751	745,410	745,410	734,783	781,779
Educational Planning	276,903	425,757	586,195	635,467	624,889	730,837
Police Services	2,646,865	2,694,179	2,671,235	2,675,640	2,687,831	2,780,714
Research	661,334	674,645	683,460	683,460	722,357	730,653
Purchasing	543,973	530,476	592,666	592,666	602,694	629,460
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 15,323,720</b>	<b>\$ 16,351,721</b>	<b>\$ 16,694,536</b>	<b>\$ 18,415,529</b>	<b>\$ 18,133,819</b>	<b>\$ 17,786,656</b>
<b><u>Districtwide Expenses</u></b>						
Contractual Assessments	751,404	1,309,542	1,317,061	1,292,967	1,292,966	1,395,787
Regulatory Expenditures	15,927,724	17,059,940	17,656,117	16,802,834	16,802,835	17,808,484
Committed Obligations	2,592,107	8,795,554	13,050,400	13,162,791	13,162,792	3,050,000
Districtwide Operations	161,614,709	170,181,853	190,053,776	196,296,995	196,296,996	178,788,982
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ 180,885,944</b>	<b>\$ 197,346,889</b>	<b>\$ 222,077,354</b>	<b>\$ 227,555,587</b>	<b>\$ 227,555,589</b>	<b>\$ 201,043,253</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 196,209,664</b>	<b>\$ 213,698,610</b>	<b>\$ 238,771,890</b>	<b>\$ 245,971,116</b>	<b>\$ 245,689,408</b>	<b>\$ 218,829,909</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b><u>Board and District Office Restricted Reserves</u></b>						
5% General Fund Reserve	-	-	8,688,113	8,805,524	-	9,262,598
5% Board Contingency Reserve	-	-	8,688,113	8,805,524	-	9,262,598
Deficit Funding Reserve	-	-	82,726	82,726	-	94,868
College/DO Local Reserves (1% minimum)	-	-	163,314	163,314	-	173,421
Designated Reserves	-	-	49,081	49,081	-	131,307
			<u>17,671,347</u>	<u>17,906,169</u>		<u>18,924,792</u>
<b><u>Unrestricted Reserves</u></b>						
Undesignated District Reserves	-	-	739,855	734,904	-	235,755
Undesignated College and DO Reserves	-	-	1,450,109	51,497	-	596,530
			<u>2,189,964</u>	<u>786,401</u>		<u>832,285</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,861,311</b>	<b>\$ 18,692,570</b>	<b>\$ -</b>	<b>\$ 19,757,077</b>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTION BUDGET  
SECTION - II  
For ONE TIME GENERAL UNRESTRICTED FUNDS**



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8150 Student Financial Aid Revenue	46,240	46,230	44,625	44,625	44,970	14,870
8160 Veterans Education	4,695	3,689	-	-	4,032	-
<b>Total Federal Revenues</b>	<b>\$ 50,935</b>	<b>\$ 49,919</b>	<b>\$ 44,625</b>	<b>\$ 44,625</b>	<b>\$ 49,002</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	17,068	13,063	-	-	32,232	11,276
<b>Total Other State Revenues</b>	<b>\$ 17,068</b>	<b>\$ 13,063</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,260,893</b>	<b>\$ 5,344,510</b>
8830 Contract Services	118,948	105,745	100,000	100,000	149,046	100,000
8851 Rentals and Leases	222,405	197,779	148,234	150,749	130,519	82,000
8870 Other Student Fees and Charges	156,436	146,165	64,334	100,396	449,943	360,000
8880 Other Student Fees	40,150	44,242	10,913	10,913	47,002	25,102
8890 Other Local Revenues	1,847,897	1,900,683	3,919,170	4,645,280	2,431,523	4,521,103
<b>Total Other Local Revenues</b>	<b>\$ 2,385,836</b>	<b>\$ 2,394,614</b>	<b>\$ 4,242,651</b>	<b>\$ 5,007,338</b>	<b>\$ 3,208,033</b>	<b>\$ 5,088,205</b>
<b>Total Revenues</b>	<b>\$ 2,453,839</b>	<b>\$ 2,457,596</b>	<b>\$ 4,287,276</b>	<b>\$ 10,280,624</b>	<b>\$ 8,517,928</b>	<b>\$ 10,447,585</b>
8910 Proceeds of General Fixed Assets	5,815	-	-	-	595	-
8980 Interfund Transfers In	24,994	32,920	108,450	404,409	433,000	108,450
8990 Intrafund and Subfund Transfers In	3,186,535	1,524,986	6,051,491	8,439,081	8,579,310	742,956
<b>Total Other Financing Sources</b>	<b>\$ 3,217,344</b>	<b>\$ 1,557,906</b>	<b>\$ 6,159,941</b>	<b>\$ 8,843,490</b>	<b>\$ 9,012,905</b>	<b>\$ 851,406</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 5,671,183</b>	<b>\$ 4,015,502</b>	<b>\$ 10,447,217</b>	<b>\$ 19,124,114</b>	<b>\$ 17,530,833</b>	<b>\$ 11,298,991</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	19,749	7,895	123,682	123,682	90,766	-
1300 Instructional Salaries Part Time	52,183	48,210	60,000	60,000	52,144	60,000
1400 Noninstructional Salaries Part Time	171,984	47,635	94,700	105,851	62,301	121,054
<b>Total Academic Salaries</b>	<b>\$ 243,916</b>	<b>\$ 103,740</b>	<b>\$ 278,382</b>	<b>\$ 289,533</b>	<b>\$ 205,211</b>	<b>\$ 181,054</b>
2100 Noninstructional Salaries Full Time	86,938	111,311	96,474	96,474	58,234	144,958
2200 Instructional Aides Full Time	25,790	-	-	-	-	-
2300 Variable Non-Instructional	838,388	905,907	1,033,478	1,040,223	988,656	1,083,060
2400 Variable Classroom Aide	48,992	46,086	15,000	32,784	44,283	32,784
2600 Variable Aide Other	2,792	649	24,225	24,225	706	24,225
<b>Total Classified Salaries</b>	<b>\$ 1,002,900</b>	<b>\$ 1,063,953</b>	<b>\$ 1,169,177</b>	<b>\$ 1,193,706</b>	<b>\$ 1,091,879</b>	<b>\$ 1,285,027</b>
3000 Benefits	188,244	171,306	189,353	5,417,114	5,415,150	5,526,608
<b>Total Salaries and Benefits</b>	<b>\$ 1,435,060</b>	<b>\$ 1,338,999</b>	<b>\$ 1,636,912</b>	<b>\$ 6,900,353</b>	<b>\$ 6,712,240</b>	<b>\$ 6,992,689</b>
4000 Supplies and Materials	\$ 450,699	\$ 395,603	\$ 1,794,615	\$ 2,091,260	\$ 316,179	\$ 1,967,487
5100 Consultants	150,368	135,237	77,300	193,800	186,508	225,608
5200 Travel	81,708	88,122	30,581	566,360	124,920	593,839
5300 Dues and Memberships	33,778	7,484	-	1,100	15,569	-
5500 Utilities and Housekeeping	46,454	18,096	1,600	1,600	10,015	1,400
5600 Contract Services	146,083	19,648	209,766	159,766	82,183	117,541
5690 Other Operating Expenses	89,308	118,009	1,166,210	1,137,610	143,771	1,332,946
5800 Other Services and Expenses	133,563	74,907	89,362	120,662	148,576	124,622
5900 Interprogram Charges (credits)	(60,120)	(63)	1,500	1,500	(28,234)	1,600
5910 Indirect Costs	(218,242)	(310,828)	(42,000)	(42,000)	(250,624)	(40,000)
<b>Total Other Operating Expenses</b>	<b>\$ 402,900</b>	<b>\$ 150,612</b>	<b>\$ 1,534,319</b>	<b>\$ 2,140,398</b>	<b>\$ 432,684</b>	<b>\$ 2,357,556</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6100 Sites and Site Improvements	5,200	-	-	-	-	-
6200 Buildings	16,674	4,620	60,152	60,152	11,625	56,992
6300 Library Books	7,978	(6,346)	7,679	7,679	5,372	2,307
6400 Equipment	694,336	1,246,697	1,351,492	2,527,633	1,045,560	1,653,495
<b>Total Capital Outlay</b>	<b>\$ 724,188</b>	<b>\$ 1,244,971</b>	<b>\$ 1,419,323</b>	<b>\$ 2,595,464</b>	<b>\$ 1,062,557</b>	<b>\$ 1,712,794</b>
7300 Interfund Transfers Out	1,246,589	1,238,469	-	441,994	441,994	-
7600 Other Student Payments	1,620	3,240	3,500	3,500	-	5,000
7800 Intrafund and Subfund Transfers Out	546,295	2,169,443	488,115	961,005	1,387,993	992,956
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,794,504</b>	<b>\$ 3,411,152</b>	<b>\$ 491,615</b>	<b>\$ 1,406,499</b>	<b>\$ 1,829,987</b>	<b>\$ 997,956</b>
<b>Total Expenses</b>	<b>\$ 4,807,351</b>	<b>\$ 6,541,337</b>	<b>\$ 6,876,784</b>	<b>\$ 15,133,974</b>	<b>\$ 10,353,647</b>	<b>\$ 14,028,482</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 863,832</b>	<b>\$ (2,525,835)</b>	<b>\$ 3,570,433</b>	<b>\$ 3,990,140</b>	<b>\$ 7,177,186</b>	<b>\$ (2,729,491)</b>
<b>Beginning Fund Balance</b>	8,486,681	9,350,513	6,845,267	6,824,678	6,824,676	14,001,862
<b>Ending Fund Balance</b>	<b>\$ 9,350,513</b>	<b>\$ 6,824,678</b>	<b>\$ 10,415,700</b>	<b>\$ 10,814,818</b>	<b>\$ 14,001,862</b>	<b>\$ 11,272,371</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	8,434,893	8,925,008	-	8,545,781
			<u>8,434,893</u>	<u>8,925,008</u>		<u>8,545,781</u>
<b><u>Unrestricted Reserves</u></b>						
7999 Undesignated College and DO Reserves	-	-	1,980,807	1,889,810	-	2,726,590
			<u>1,980,807</u>	<u>1,889,810</u>		<u>2,726,590</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,415,700</b>	<b>\$ 10,814,818</b>	<b>\$ -</b>	<b>\$ 11,272,371</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8150 Student Financial Aid Revenue	11,525	11,225	9,620	9,620	10,445	-
<b>Total Federal Revenues</b>	<b>\$ 11,525</b>	<b>\$ 11,225</b>	<b>\$ 9,620</b>	<b>\$ 9,620</b>	<b>\$ 10,445</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	5,734	2,238	-	-	5,760	-
<b>Total Other State Revenues</b>	<b>\$ 5,734</b>	<b>\$ 2,238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,760</b>	<b>\$ -</b>
8830 Contract Services	7,162	-	-	-	-	-
8851 Rentals and Leases	82,816	69,156	46,042	46,042	13,981	-
8870 Other Student Fees and Charges	18,190	10,001	4,334	4,334	886	-
8890 Other Local Revenues	198,770	152,284	105,075	126,868	139,194	8,500
<b>Total Other Local Revenues</b>	<b>\$ 306,938</b>	<b>\$ 231,441</b>	<b>\$ 155,451</b>	<b>\$ 177,244</b>	<b>\$ 154,061</b>	<b>\$ 8,500</b>
<b>Total Revenues</b>	<b>\$ 324,197</b>	<b>\$ 244,904</b>	<b>\$ 165,071</b>	<b>\$ 186,864</b>	<b>\$ 170,266</b>	<b>\$ 8,500</b>
8910 Proceeds of General Fixed Assets	5,815	-	-	-	595	-
8980 Interfund Transfers In	-	-	-	295,959	295,959	-
<b>Total Other Financing Sources</b>	<b>\$ 5,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,959</b>	<b>\$ 296,554</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 330,012</b>	<b>\$ 244,904</b>	<b>\$ 165,071</b>	<b>\$ 482,823</b>	<b>\$ 466,820</b>	<b>\$ 8,500</b>

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

<u>Description</u>	<u>Final Actuals</u> <u>2013-2014</u>	<u>Final Actuals</u> <u>2014-2015</u>	<u>Adopted Budget</u> <u>2015-2016</u>	<u>Adjusted Budget</u> <u>2015-2016</u>	<u>YTD Actuals</u> <u>2015-2016</u>	<u>Adoption Budget</u> <u>2016-2017</u>
<b>Uses:</b>						
1300 Instructional Salaries Part Time	3,248	-	-	-	-	-
1400 Noninstructional Salaries Part Time	12,107	584	-	-	802	-
<b>Total Academic Salaries</b>	<b>\$ 15,355</b>	<b>\$ 584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 802</b>	<b>\$ -</b>
2300 Variable Non-Instructional	15,477	6,683	3,972	3,972	3,890	-
2400 Variable Classroom Aide	190	389	-	-	233	-
<b>Total Classified Salaries</b>	<b>\$ 15,667</b>	<b>\$ 7,072</b>	<b>\$ 3,972</b>	<b>\$ 3,972</b>	<b>\$ 4,123</b>	<b>\$ -</b>
3000 Benefits	2,034	683	362	362	430	-
<b>Total Salaries and Benefits</b>	<b>\$ 33,056</b>	<b>\$ 8,339</b>	<b>\$ 4,334</b>	<b>\$ 4,334</b>	<b>\$ 5,355</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 34,811	\$ 30,246	\$ 603,850	\$ 625,643	\$ 12,025	\$ 340,245
5100 Consultants	10,608	10,799	2,288	2,288	6,595	-
5200 Travel	15,080	5,250	1,703	1,703	5,641	6,260
5300 Dues and Memberships	2,660	2,993	-	-	1,140	-
5500 Utilities and Housekeeping	3,100	172	-	-	145	-
5600 Contract Services	12,864	19,601	151,766	151,766	27,088	117,541
5690 Other Operating Expenses	60,001	46,001	272,545	272,545	97,435	214,061
5800 Other Services and Expenses	12,198	4,161	-	-	6,460	-
5900 Interprogram Charges (credits)	(60,690)	-	-	-	(28,233)	-
5910 Indirect Costs	-	(67,585)	-	-	(26,963)	-
<b>Total Other Operating Expenses</b>	<b>\$ 55,821</b>	<b>\$ 21,392</b>	<b>\$ 428,302</b>	<b>\$ 428,302</b>	<b>\$ 89,308</b>	<b>\$ 337,862</b>
6200 Buildings	-	560	-	-	11,625	-
6400 Equipment	81,771	44,082	556,901	556,901	39,820	617,529
<b>Total Capital Outlay</b>	<b>\$ 81,771</b>	<b>\$ 44,642</b>	<b>\$ 556,901</b>	<b>\$ 556,901</b>	<b>\$ 51,445</b>	<b>\$ 617,529</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
7800 Intrafund and Subfund Transfers Out	-	-	-	-	-	742,956
<b>Total Transfers and Other Outgo</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,956
<b>Total Expenses</b>	\$ 205,459	\$ 104,619	\$ 1,593,387	\$ 1,615,180	\$ 158,133	\$ 2,038,592
<b>Net Revenues Over (Under) Expenses</b>	\$ 124,553	\$ 140,285	\$ (1,428,316)	\$ (1,132,357)	\$ 308,687	\$ (2,030,092)
<b>Beginning Fund Balance</b>	2,291,778	2,416,332	2,556,615	2,556,615	2,556,615	2,865,302
<b>Ending Fund Balance</b>	\$ 2,416,331	\$ 2,556,617	\$ 1,128,299	\$ 1,424,258	\$ 2,865,302	\$ 835,210
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	1,128,299	1,424,258	-	835,210
			<u>1,128,299</u>	<u>1,424,258</u>		<u>835,210</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 1,128,299	\$ 1,424,258	\$ -	\$ 835,210

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8150 Student Financial Aid Revenue	19,415	19,590	19,590	19,590	19,655	-
8160 Veterans Education	4,695	3,689	-	-	4,032	-
<b>Total Federal Revenues</b>	<b>\$ 24,110</b>	<b>\$ 23,279</b>	<b>\$ 19,590</b>	<b>\$ 19,590</b>	<b>\$ 23,687</b>	<b>\$ -</b>
8659 Other Reimbursable Categorical Programs	4,080	4,168	-	-	10,578	-
<b>Total Other State Revenues</b>	<b>\$ 4,080</b>	<b>\$ 4,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,578</b>	<b>\$ -</b>
8830 Contract Services	108,000	94,448	100,000	100,000	136,636	100,000
8851 Rentals and Leases	75,416	59,124	37,192	39,707	19,547	17,000
8870 Other Student Fees and Charges	136,046	136,164	60,000	96,062	447,537	360,000
8890 Other Local Revenues	1,376,213	1,576,013	3,798,039	3,996,718	1,665,600	4,497,603
<b>Total Other Local Revenues</b>	<b>\$ 1,695,675</b>	<b>\$ 1,865,749</b>	<b>\$ 3,995,231</b>	<b>\$ 4,232,487</b>	<b>\$ 2,269,320</b>	<b>\$ 4,974,603</b>
<b>Total Revenues</b>	<b>\$ 1,723,865</b>	<b>\$ 1,893,196</b>	<b>\$ 4,014,821</b>	<b>\$ 4,252,077</b>	<b>\$ 2,303,585</b>	<b>\$ 4,974,603</b>
8980 Interfund Transfers In	24,994	32,920	108,450	108,450	137,041	108,450
8990 Intrafund and Subfund Transfers In	914,771	1,201,855	-	1,419,769	1,419,769	443,255
<b>Total Other Financing Sources</b>	<b>\$ 939,765</b>	<b>\$ 1,234,775</b>	<b>\$ 108,450</b>	<b>\$ 1,528,219</b>	<b>\$ 1,556,810</b>	<b>\$ 551,705</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,663,630</b>	<b>\$ 3,127,971</b>	<b>\$ 4,123,271</b>	<b>\$ 5,780,296</b>	<b>\$ 3,860,395</b>	<b>\$ 5,526,308</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b><u>Uses:</u></b>						
1300 Instructional Salaries Part Time	48,668	48,210	60,000	60,000	52,144	60,000
1400 Noninstructional Salaries Part Time	63,651	20,223	22,000	24,878	25,944	50,000
<b>Total Academic Salaries</b>	<b>\$ 112,319</b>	<b>\$ 68,433</b>	<b>\$ 82,000</b>	<b>\$ 84,878</b>	<b>\$ 78,088</b>	<b>\$ 110,000</b>
2100 Noninstructional Salaries Full Time	86,249	109,231	87,917	87,917	55,791	135,972
2200 Instructional Aides Full Time	25,790	-	-	-	-	-
2300 Variable Non-Instructional	817,878	891,478	1,018,000	1,018,000	980,326	1,070,000
2400 Variable Classroom Aide	24,519	25,201	15,000	15,000	21,496	15,000
2600 Variable Aide Other	2,792	649	-	-	706	-
<b>Total Classified Salaries</b>	<b>\$ 957,228</b>	<b>\$ 1,026,559</b>	<b>\$ 1,120,917</b>	<b>\$ 1,120,917</b>	<b>\$ 1,058,319</b>	<b>\$ 1,220,972</b>
3000 Benefits	169,678	163,488	139,097	138,197	150,512	183,927
<b>Total Salaries and Benefits</b>	<b>\$ 1,239,225</b>	<b>\$ 1,258,480</b>	<b>\$ 1,342,014</b>	<b>\$ 1,343,992</b>	<b>\$ 1,286,919</b>	<b>\$ 1,514,899</b>
4000 Supplies and Materials	\$ 314,504	\$ 228,412	\$ 1,098,633	\$ 1,216,959	\$ 180,705	\$ 1,408,813
5100 Consultants	43,915	68,865	34,000	34,000	124,434	130,000
5200 Travel	44,136	70,347	25,100	544,257	85,611	490,080
5300 Dues and Memberships	30,668	4,491	-	1,100	4,463	-
5500 Utilities and Housekeeping	43,354	17,924	1,600	1,600	9,870	1,400
5600 Contract Services	73,089	-	-	-	55,095	-
5690 Other Operating Expenses	29,307	67,589	886,367	857,767	46,336	1,012,229
5800 Other Services and Expenses	117,245	70,746	88,112	120,662	142,116	124,622
5910 Indirect Costs	(38,420)	-	-	-	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 343,294</b>	<b>\$ 299,962</b>	<b>\$ 1,035,179</b>	<b>\$ 1,559,386</b>	<b>\$ 467,925</b>	<b>\$ 1,758,331</b>



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6100 Sites and Site Improvements	5,200	-	-	-	-	-
6200 Buildings	16,674	4,060	60,152	60,152	-	56,992
6300 Library Books	7,978	(6,346)	7,679	7,679	5,372	2,307
6400 Equipment	536,213	1,197,430	707,213	1,693,354	837,136	779,966
<b>Total Capital Outlay</b>	<b>\$ 566,065</b>	<b>\$ 1,195,144</b>	<b>\$ 775,044</b>	<b>\$ 1,761,185</b>	<b>\$ 842,508</b>	<b>\$ 839,265</b>
7300 Interfund Transfers Out	371,589	488,469	-	159	159	-
7600 Other Student Payments	1,620	3,240	3,500	3,500	-	5,000
7800 Intrafund and Subfund Transfers Out	109,145	273,012	-	96,622	96,622	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 482,354</b>	<b>\$ 764,721</b>	<b>\$ 3,500</b>	<b>\$ 100,281</b>	<b>\$ 96,781</b>	<b>\$ 5,000</b>
<b>Total Expenses</b>	<b>\$ 2,945,442</b>	<b>\$ 3,746,719</b>	<b>\$ 4,254,370</b>	<b>\$ 5,981,803</b>	<b>\$ 2,874,838</b>	<b>\$ 5,526,308</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (281,812)</b>	<b>\$ (618,748)</b>	<b>\$ (131,099)</b>	<b>\$ (201,507)</b>	<b>\$ 985,557</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>3,522,306</b>	<b>3,240,495</b>	<b>2,642,336</b>	<b>2,621,747</b>	<b>2,621,747</b>	<b>3,607,304</b>
<b>Ending Fund Balance</b>	<b>\$ 3,240,494</b>	<b>\$ 2,621,747</b>	<b>\$ 2,511,237</b>	<b>\$ 2,420,240</b>	<b>\$ 3,607,304</b>	<b>\$ 3,607,304</b>
<b>Restricted Reserves</b>						
7900 Designated Reserves	-	-	530,430	530,430	-	880,714
			<u>530,430</u>	<u>530,430</u>		<u>880,714</u>
<b>Unrestricted Reserves</b>						
7999 Undesignated College and DO Reserves	-	-	1,980,807	1,889,810	-	2,726,590
			<u>1,980,807</u>	<u>1,889,810</u>		<u>2,726,590</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,511,237</b>	<b>\$ 2,420,240</b>	<b>\$ -</b>	<b>\$ 3,607,304</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8150 Student Financial Aid Revenue	15,300	15,415	15,415	15,415	14,870	14,870
<b>Total Federal Revenues</b>	<b>\$ 15,300</b>	<b>\$ 15,415</b>	<b>\$ 15,415</b>	<b>\$ 15,415</b>	<b>\$ 14,870</b>	<b>\$ 14,870</b>
8659 Other Reimbursable Categorical Programs	7,254	6,657	-	-	15,894	11,276
<b>Total Other State Revenues</b>	<b>\$ 7,254</b>	<b>\$ 6,657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,894</b>	<b>\$ 11,276</b>
8830 Contract Services	3,786	11,297	-	-	12,410	-
8870 Other Student Fees and Charges	2,200	-	-	-	1,520	-
8880 Other Student Fees	36,150	29,462	10,913	10,913	25,102	25,102
8890 Other Local Revenues	197,654	147,635	6,056	69,859	139,423	-
<b>Total Other Local Revenues</b>	<b>\$ 239,790</b>	<b>\$ 188,394</b>	<b>\$ 16,969</b>	<b>\$ 80,772</b>	<b>\$ 178,455</b>	<b>\$ 25,102</b>
<b>Total Revenues</b>	<b>\$ 262,344</b>	<b>\$ 210,466</b>	<b>\$ 32,384</b>	<b>\$ 96,187</b>	<b>\$ 209,219</b>	<b>\$ 51,248</b>
8990 Intrafund and Subfund Transfers In	2,269,264	323,131	361,858	1,329,679	1,329,679	299,701
<b>Total Other Financing Sources</b>	<b>\$ 2,269,264</b>	<b>\$ 323,131</b>	<b>\$ 361,858</b>	<b>\$ 1,329,679</b>	<b>\$ 1,329,679</b>	<b>\$ 299,701</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,531,608</b>	<b>\$ 533,597</b>	<b>\$ 394,242</b>	<b>\$ 1,425,866</b>	<b>\$ 1,538,898</b>	<b>\$ 350,949</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b>Uses:</b>						
1200 Noninstructional Salaries Full Time	19,749	7,895	-	-	-	-
1300 Instructional Salaries Part Time	267	-	-	-	-	-
1400 Noninstructional Salaries Part Time	86,226	22,883	69,700	77,973	35,555	71,054
<b>Total Academic Salaries</b>	<b>\$ 106,242</b>	<b>\$ 30,778</b>	<b>\$ 69,700</b>	<b>\$ 77,973</b>	<b>\$ 35,555</b>	<b>\$ 71,054</b>
2100 Noninstructional Salaries Full Time	689	2,080	8,557	8,557	2,443	8,986
2300 Variable Non-Instructional	5,033	7,746	11,506	18,251	4,440	13,060
2400 Variable Classroom Aide	24,283	20,496	-	17,784	22,554	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
<b>Total Classified Salaries</b>	<b>\$ 30,005</b>	<b>\$ 30,322</b>	<b>\$ 44,288</b>	<b>\$ 68,817</b>	<b>\$ 29,437</b>	<b>\$ 64,055</b>
3000 Benefits	15,672	6,770	9,620	9,620	8,362	9,447
<b>Total Salaries and Benefits</b>	<b>\$ 151,919</b>	<b>\$ 67,870</b>	<b>\$ 123,608</b>	<b>\$ 156,410</b>	<b>\$ 73,354</b>	<b>\$ 144,556</b>
4000 Supplies and Materials	\$ 101,284	\$ 136,845	\$ 23,803	\$ 180,329	\$ 117,266	\$ 103,200
5100 Consultants	12,845	6,633	-	50,000	20,433	28,535
5200 Travel	20,831	12,525	2,500	20,000	31,060	21,500
5300 Dues and Memberships	450	-	-	-	9,966	-
5600 Contract Services	7,689	47	58,000	8,000	-	-
5690 Other Operating Expenses	-	4,419	7,298	7,298	-	106,656
5800 Other Services and Expenses	1,100	-	-	-	-	-
5900 Interprogram Charges (credits)	570	(63)	1,500	1,500	(1)	1,600
5910 Indirect Costs	-	(58,385)	-	-	(63,156)	-
<b>Total Other Operating Expenses</b>	<b>\$ 43,485</b>	<b>\$ (34,824)</b>	<b>\$ 69,298</b>	<b>\$ 86,798</b>	<b>\$ (1,698)</b>	<b>\$ 158,291</b>
6400 Equipment	29,902	5,185	7,378	197,378	10,375	176,000
<b>Total Capital Outlay</b>	<b>\$ 29,902</b>	<b>\$ 5,185</b>	<b>\$ 7,378</b>	<b>\$ 197,378</b>	<b>\$ 10,375</b>	<b>\$ 176,000</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
7300 Interfund Transfers Out	-	300,000	-	-	-	-
7800 Intrafund and Subfund Transfers Out	6,000	1,896,431	488,115	811,032	803,532	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,000</b>	<b>\$ 2,196,431</b>	<b>\$ 488,115</b>	<b>\$ 811,032</b>	<b>\$ 803,532</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 332,590</b>	<b>\$ 2,371,507</b>	<b>\$ 712,202</b>	<b>\$ 1,431,947</b>	<b>\$ 1,002,829</b>	<b>\$ 582,047</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 2,199,018</b>	<b>\$ (1,837,910)</b>	<b>\$ (317,960)</b>	<b>\$ (6,081)</b>	<b>\$ 536,069</b>	<b>\$ (231,098)</b>
<b>Beginning Fund Balance</b>	607,289	2,806,305	968,397	968,397	968,396	1,504,465
<b>Ending Fund Balance</b>	<b>\$ 2,806,307</b>	<b>\$ 968,395</b>	<b>\$ 650,437</b>	<b>\$ 962,316</b>	<b>\$ 1,504,465</b>	<b>\$ 1,273,367</b>
<b><u>Restricted Reserves</u></b>						
7900 Designated Reserves	-	-	650,437	962,316	-	1,273,367
			<u>650,437</u>	<u>962,316</u>		<u>1,273,367</u>
<b><u>Unrestricted Reserves</u></b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,437</b>	<b>\$ 962,316</b>	<b>\$ -</b>	<b>\$ 1,273,367</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b><u>Sources:</u></b>						
8851 Rentals and Leases	64,173	69,499	65,000	65,000	96,991	65,000
8880 Other Student Fees	4,000	14,780	-	-	21,900	-
8890 Other Local Revenues	75,260	24,751	10,000	451,835	487,306	15,000
<b>Total Other Local Revenues</b>	<b>\$ 143,433</b>	<b>\$ 109,030</b>	<b>\$ 75,000</b>	<b>\$ 516,835</b>	<b>\$ 606,197</b>	<b>\$ 80,000</b>
<b>Total Revenues</b>	<b>\$ 143,433</b>	<b>\$ 109,030</b>	<b>\$ 75,000</b>	<b>\$ 516,835</b>	<b>\$ 606,197</b>	<b>\$ 80,000</b>
8990 Intrafund and Subfund Transfers In	2,500	-	5,689,633	5,689,633	5,829,862	-
<b>Total Other Financing Sources</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 5,689,633</b>	<b>\$ 5,689,633</b>	<b>\$ 5,829,862</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 145,933</b>	<b>\$ 109,030</b>	<b>\$ 5,764,633</b>	<b>\$ 6,206,468</b>	<b>\$ 6,436,059</b>	<b>\$ 80,000</b>
<b><u>Uses:</u></b>						
1200 Noninstructional Salaries Full Time	-	-	123,682	123,682	90,766	-
1400 Noninstructional Salaries Part Time	10,000	3,945	3,000	3,000	-	-
<b>Total Academic Salaries</b>	<b>\$ 10,000</b>	<b>\$ 3,945</b>	<b>\$ 126,682</b>	<b>\$ 126,682</b>	<b>\$ 90,766</b>	<b>\$ -</b>
3000 Benefits	860	365	40,274	40,274	27,185	-
<b>Total Salaries and Benefits</b>	<b>\$ 10,860</b>	<b>\$ 4,310</b>	<b>\$ 166,956</b>	<b>\$ 166,956</b>	<b>\$ 117,951</b>	<b>\$ -</b>
4000 Supplies and Materials	\$ 100	\$ 100	\$ 68,329	\$ 68,329	\$ 6,183	\$ 115,229

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adopted Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
5100 Consultants	83,000	48,940	41,012	107,512	35,046	67,073
5200 Travel	1,661	-	1,278	400	2,608	75,999
5600 Contract Services	52,441	-	-	-	-	-
5800 Other Services and Expenses	3,020	-	1,250	-	-	-
5910 Indirect Costs	(179,822)	(184,858)	(42,000)	(42,000)	(160,505)	(40,000)
<b>Total Other Operating Expenses</b>	<b>\$ (39,700)</b>	<b>\$ (135,918)</b>	<b>\$ 1,540</b>	<b>\$ 65,912</b>	<b>\$ (122,851)</b>	<b>\$ 103,072</b>
6400 Equipment	46,450	-	80,000	80,000	158,229	80,000
<b>Total Capital Outlay</b>	<b>\$ 46,450</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 158,229</b>	<b>\$ 80,000</b>
7300 Interfund Transfers Out	875,000	450,000	-	441,835	441,835	-
7800 Intrafund and Subfund Transfers Out	431,150	-	-	53,351	487,839	250,000
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,306,150</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 495,186</b>	<b>\$ 929,674</b>	<b>\$ 250,000</b>
<b>Total Expenses</b>	<b>\$ 1,323,860</b>	<b>\$ 318,492</b>	<b>\$ 316,825</b>	<b>\$ 876,383</b>	<b>\$ 1,089,186</b>	<b>\$ 548,301</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,177,927)</b>	<b>\$ (209,462)</b>	<b>\$ 5,447,808</b>	<b>\$ 5,330,085</b>	<b>\$ 5,346,873</b>	<b>\$ (468,301)</b>
<b>Beginning Fund Balance</b>	<b>2,065,308</b>	<b>887,381</b>	<b>677,919</b>	<b>677,919</b>	<b>677,918</b>	<b>6,024,791</b>
<b>Ending Fund Balance</b>	<b>\$ 887,381</b>	<b>\$ 677,919</b>	<b>\$ 6,125,727</b>	<b>\$ 6,008,004</b>	<b>\$ 6,024,791</b>	<b>\$ 5,556,490</b>
<b>Restricted Reserves</b>						
7900 Designated Reserves	-	-	6,125,727	6,008,004	-	5,556,490
			<u>6,125,727</u>	<u>6,008,004</u>		<u>5,556,490</u>
<b>Unrestricted Reserves</b>						
			<u>0</u>	<u>0</u>		<u>0</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,125,727</b>	<b>\$ 6,008,004</b>	<b>\$ -</b>	<b>\$ 5,556,490</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8690 State Tax Subventions	-	-	-	5,228,661	5,228,661	5,333,234
<b>Total Other State Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Uses:</b>						
3000 Benefits	-	-	-	5,228,661	5,228,661	5,333,234
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Board Restricted Reserves</b>				<u>0</u>	<u>0</u>	<u>0</u>
<b>Unrestricted Reserves</b>				<u>0</u>	<u>0</u>	<u>0</u>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b><u>District Services</u></b>						
Facilities	882,000	200,000	-	-	18,037	-
Administrative Services and Finance	270,165	(34,858)	(42,000)	447,558	767,122	390,000
Human Resources	80,100	42,790	82,512	142,512	15,370	112,073
Information Technology Services	50,000	-	-	-	-	-
Payroll	-	100,000	-	-	-	-
Educational Planning	(7,296)	10,560	172,984	182,984	148,465	999
Police Services	48,890	-	80,000	80,000	140,192	-
Research	-	-	23,329	23,329	-	45,229
<b>Total District Office Expenditures and Transfers Out</b>	<b>\$ 1,323,859</b>	<b>\$ 318,492</b>	<b>\$ 316,825</b>	<b>\$ 876,383</b>	<b>\$ 1,089,186</b>	<b>\$ 548,301</b>
<b><u>Districtwide Expenses</u></b>						
Districtwide Operations	-	-	-	5,228,661	5,228,661	5,333,234
<b>Total Districtwide Expenditures and Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,228,661</b>	<b>\$ 5,228,661</b>	<b>\$ 5,333,234</b>
<b>Total District Office and Districtwide Expenditures and Transfers Out</b>	<b>\$ 1,323,859</b>	<b>\$ 318,492</b>	<b>\$ 316,825</b>	<b>\$ 6,105,044</b>	<b>\$ 6,317,847</b>	<b>\$ 5,881,535</b>
<b><u>Board and District Office Restricted Reserves</u></b>						
Designated Reserves	-	-	6,125,727	6,008,004	-	5,556,491
			<u>6,125,727</u>	<u>6,008,004</u>		<u>5,556,491</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,125,727</b>	<b>\$ 6,008,004</b>	<b>\$ -</b>	<b>\$ 5,556,491</b>



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

**SECTION - III  
For ALL FUNDS**

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8610 General Apportionment Revenue	32,674,386	26,923,176	29,176,267	31,136,278	31,136,278	18,306,215
8630 Education Protection Account	19,483,906	26,449,144	23,011,219	22,869,086	22,869,086	22,129,844
8671 Homeowners Revenue	686,297	670,831	721,143	662,014	662,014	675,847
8672 In Lieu of Taxes (wildlife)	4,266	7,536	8,101	4,408	4,408	7,536
8811 Tax Allocation, Secured Roll Revenue	62,813,579	69,153,043	74,339,520	76,089,418	76,089,418	85,577,345
8812 Tax Allocation, Supplemental Roll Revenue	1,339,385	871,342	936,691	24,272	24,272	930,853
8813 Tax Allocation, Unsecured Roll Revenue	2,771,036	2,676,580	2,877,323	2,543,016	2,543,016	2,841,723
8817 ERAF	4,236,157	5,329,334	5,729,034	9,376,736	9,376,736	9,851,657
8819 Redevelopment Agency Revenue/Residual	1,546,824	2,819,009	3,030,434	2,269,538	2,269,538	2,176,908
8874 98% of Enrollment Fees	16,511,498	15,565,939	15,568,723	16,583,092	16,583,092	16,583,092
<b>Apportionment Revenues</b>	<b>\$ 142,067,334</b>	<b>\$ 150,465,934</b>	<b>\$ 155,398,455</b>	<b>\$ 161,557,858</b>	<b>\$ 161,557,858</b>	<b>\$ 159,081,020</b>
8150 Student Financial Aid Revenue	46,240	46,230	44,625	44,625	44,970	14,870
8160 Veterans Education	5,292	6,684	-	-	7,975	2,995
<b>Total Federal Revenues</b>	<b>\$ 51,532</b>	<b>\$ 52,914</b>	<b>\$ 44,625</b>	<b>\$ 44,625</b>	<b>\$ 52,945</b>	<b>\$ 17,865</b>
8613 Apprenticeship Revenue	184,759	78,970	409,500	409,500	366,317	481,518
8614 Part Time Instructor Pay Increase	649,465	649,465	586,892	586,892	586,892	582,066
8617 Part Time Office Hours	151,769	151,769	-	148,970	148,970	125,000
8618 Part Time Health Revenue	33,015	33,015	-	40,962	40,962	40,000
8620 General Categorical Programs	279,317	306,142	308,104	308,104	308,810	295,290
8659 Other Reimbursable Categorical Programs	17,068	13,063	-	-	32,232	11,276
8680 Lottery Revenue	3,801,041	4,149,875	3,759,000	4,379,165	4,379,165	4,663,787
8690 State Tax Subventions	758,842	1,951,598	16,494,287	21,722,785	21,722,785	6,135,938
<b>Total Other State Revenues</b>	<b>\$ 5,875,276</b>	<b>\$ 7,333,897</b>	<b>\$ 21,557,783</b>	<b>\$ 27,596,378</b>	<b>\$ 27,586,133</b>	<b>\$ 12,334,875</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
8820 Contributions and Gifts	206,213	84,238	32,932	-	-	-
8830 Contract Services	118,948	105,745	100,000	100,000	149,046	100,000
8840 Sales and Commissions	97,203	92,121	-	111,562	111,574	-
8851 Rentals and Leases	570,997	535,474	253,234	398,629	388,399	262,000
8860 Interest and Investment Income	102,059	137,393	121,000	121,000	304,798	150,000
8874 2% of Enrollment Fees	336,969	317,672	317,909	317,909	338,430	331,985
8870 Other Student Fees and Charges	1,956,754	2,146,505	1,973,254	2,226,433	2,541,317	2,290,398
8880 Nonresident Tuition	13,032,844	13,280,884	13,815,142	13,270,577	13,270,577	13,659,405
8880 Other Student Fees	589,275	822,922	1,385,913	986,485	1,292,188	1,400,102
8890 Other Local Revenues	3,381,746	3,641,524	4,779,817	6,465,104	4,136,017	5,534,449
<b>Total Other Local Revenues</b>	<b>\$ 20,393,008</b>	<b>\$ 21,164,478</b>	<b>\$ 22,779,201</b>	<b>\$ 23,997,699</b>	<b>\$ 22,532,346</b>	<b>\$ 23,728,339</b>
<b>Total Revenues</b>	<b>\$ 168,387,150</b>	<b>\$ 179,017,223</b>	<b>\$ 199,780,064</b>	<b>\$ 213,196,560</b>	<b>\$ 211,729,282</b>	<b>\$ 195,162,099</b>
8900 Other Financing Sources, Miscellaneous	1,254	1,456	-	1,895	1,895	-
8910 Proceeds of General Fixed Assets	8,096	11,610	-	-	2,733	2,000
8980 Interfund Transfers In	567,036	573,763	316,783	894,146	798,092	373,927
8990 Intrafund and Subfund Transfers In	25,285,387	33,225,836	40,930,799	46,719,035	46,889,679	25,868,653
8994 Operating Allocation	141,249,044	142,117,770	151,854,692	153,693,621	153,693,621	155,860,320
8992 District Subsidy to Colleges	569,142	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 167,679,959</b>	<b>\$ 175,930,435</b>	<b>\$ 193,102,274</b>	<b>\$ 201,308,697</b>	<b>\$ 201,386,020</b>	<b>\$ 182,104,900</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 336,067,109</b>	<b>\$ 354,947,658</b>	<b>\$ 392,882,338</b>	<b>\$ 414,505,257</b>	<b>\$ 413,115,302</b>	<b>\$ 377,266,999</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Uses:</b>						
1100 Monthly Instructional Salary	30,638,486	30,821,967	31,757,564	33,345,459	32,542,938	34,614,400
1200 Noninstructional Salaries Full Time	12,508,250	12,674,309	13,258,782	13,761,911	12,833,296	13,660,309
1300 Instructional Salaries Part Time	28,209,628	30,705,737	30,163,946	31,602,806	31,285,448	31,993,907
1400 Noninstructional Salaries Part Time	1,330,137	1,509,772	1,193,630	1,610,682	1,793,528	1,156,097
<b>Total Academic Salaries</b>	<b>\$ 72,686,501</b>	<b>\$ 75,711,785</b>	<b>\$ 76,373,922</b>	<b>\$ 80,320,858</b>	<b>\$ 78,455,210</b>	<b>\$ 81,424,713</b>
2100 Noninstructional Salaries Full Time	23,768,941	24,280,580	26,190,991	27,541,921	25,322,589	28,110,273
2200 Instructional Aides Full Time	2,566,855	2,582,894	2,813,066	2,895,089	2,794,646	3,079,861
2300 Variable Non-Instructional	3,411,824	3,866,151	2,620,595	2,675,052	4,276,863	2,786,234
2400 Variable Classroom Aide	962,858	968,877	534,063	770,591	1,119,743	544,611
2500 Variable Manager/Supervisor Short Term Hourly	91,810	149,187	147,192	147,192	99,124	-
2600 Variable Aide Other	182,447	224,495	89,724	192,066	253,508	138,812
<b>Total Classified Salaries</b>	<b>\$ 30,984,735</b>	<b>\$ 32,072,184</b>	<b>\$ 32,395,631</b>	<b>\$ 34,221,911</b>	<b>\$ 33,866,473</b>	<b>\$ 34,659,791</b>
3000 Benefits	41,150,580	44,586,257	47,120,310	52,500,756	52,010,238	56,562,544
<b>Total Salaries and Benefits</b>	<b>\$ 144,821,816</b>	<b>\$ 152,370,226</b>	<b>\$ 155,889,863</b>	<b>\$ 167,043,525</b>	<b>\$ 164,331,921</b>	<b>\$ 172,647,048</b>
4000 Supplies and Materials	\$ 2,339,295	\$ 2,311,500	\$ 5,027,449	\$ 5,414,272	\$ 2,046,532	\$ 4,876,820

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
5100 Consultants	1,114,372	1,274,101	1,202,205	1,321,917	1,347,861	1,328,694
5200 Travel	564,730	715,155	729,504	1,321,658	814,163	1,356,699
5300 Dues and Memberships	287,705	361,353	252,472	283,213	401,056	260,983
5400 Insurance	2,968,850	3,207,138	3,399,520	3,317,068	3,281,901	3,412,508
5500 Utilities and Housekeeping	4,202,786	4,047,628	4,309,742	4,059,408	3,986,146	4,199,652
5600 Contract Services	3,467,065	3,574,469	3,525,735	3,649,642	3,714,500	3,616,096
5690 Other Operating Expenses	1,149,757	1,118,287	2,280,548	2,227,802	1,130,958	2,329,631
5700 Legal/Elections/Audit Expenses	292,712	893,111	592,000	555,654	561,294	942,000
5800 Other Services and Expenses	1,185,927	1,151,234	1,022,660	1,072,633	1,462,932	1,072,525
5900 Interprogram Charges (credits)	(116,075)	(36,624)	56,098	56,598	(98,879)	56,198
5910 Indirect Costs	(218,242)	(310,828)	(42,000)	(42,000)	(250,624)	(40,000)
<b>Total Other Operating Expenses</b>	<b>\$ 14,899,587</b>	<b>\$ 15,995,024</b>	<b>\$ 17,328,484</b>	<b>\$ 17,823,593</b>	<b>\$ 16,351,308</b>	<b>\$ 18,534,986</b>
6100 Sites and Site Improvements	5,200	-	1,500	1,500	-	1,500
6200 Buildings	27,994	20,230	67,870	67,870	27,784	64,710
6300 Library Books	86,355	61,898	69,429	88,964	83,271	64,057
6400 Equipment	1,279,816	1,993,633	1,760,478	2,935,109	1,814,041	2,091,279
<b>Total Capital Outlay</b>	<b>\$ 1,399,365</b>	<b>\$ 2,075,761</b>	<b>\$ 1,899,277</b>	<b>\$ 3,093,443</b>	<b>\$ 1,925,096</b>	<b>\$ 2,221,546</b>
7300 Interfund Transfers Out	6,609,214	10,066,163	11,643,719	18,420,901	18,364,767	1,439,371
7600 Other Student Payments	1,620	3,566	5,597	5,597	2,875	7,097
7800 Intrafund and Subfund Transfers Out	25,854,530	33,225,836	40,861,299	46,719,035	46,889,680	25,868,652
94xx District Office Assessment	141,249,044	142,117,770	151,854,692	153,693,621	153,693,621	155,860,320
<b>Total Transfers and Other Outgo</b>	<b>\$ 173,714,408</b>	<b>\$ 185,413,335</b>	<b>\$ 204,365,307</b>	<b>\$ 218,839,154</b>	<b>\$ 218,950,943</b>	<b>\$ 183,175,440</b>
<b>Total Expenses</b>	<b>\$ 337,174,471</b>	<b>\$ 358,165,846</b>	<b>\$ 384,510,380</b>	<b>\$ 412,213,987</b>	<b>\$ 403,605,800</b>	<b>\$ 381,455,840</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (1,107,362)</b>	<b>\$ (3,218,188)</b>	<b>\$ 8,371,958</b>	<b>\$ 2,291,270</b>	<b>\$ 9,509,502</b>	<b>\$ (4,188,841)</b>
<b>Beginning Fund Balance</b>	36,449,257	35,341,895	32,151,979	32,123,707	32,123,707	41,633,209
<b>Ending Fund Balance</b>	<b>\$ 35,341,895</b>	<b>\$ 32,123,707</b>	<b>\$ 40,523,937</b>	<b>\$ 34,414,977</b>	<b>\$ 41,633,209</b>	<b>\$ 37,444,368</b>
<b><u>Board and College / DO Restricted Reserves</u></b>						
7901 5% General Fund Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7902 5% Board Contingency Reserve	-	-	8,688,113	8,805,524	-	9,262,598
7903 Deficit Funding Reserve	-	-	776,992	776,992	-	811,637
7904 College/DO Local Reserves (1% minimum)	-	-	3,650,450	998,564	-	4,293,005
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	9,253,235	9,673,970	-	9,353,656
			<u>31,145,844</u>	<u>29,149,515</u>		<u>33,072,435</u>
<b><u>Unrestricted Reserves</u></b>						
7997 Undesignated District Reserves	-	-	739,855	734,902	-	235,753
7999 Undesignated College and DO Reserves	-	-	8,638,238	4,530,560	-	4,136,180
			<u>9,378,093</u>	<u>5,265,462</u>		<u>4,371,933</u>
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,523,937</b>	<b>\$ 34,414,977</b>	<b>\$ -</b>	<b>\$ 37,444,368</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8120 Higher Education Act	3,071,257	2,505,902	3,221,667	3,636,391	2,483,134	1,894,381
8150 Student Financial Aid Revenue	461,362	480,521	212,965	460,340	522,377	444,250
8170 Vocational & Technical Education Act (VTEA)	1,198,385	1,208,401	1,222,102	1,103,134	1,080,617	1,108,265
8190 Other Federal Revenues	2,915,447	4,009,214	3,633,665	4,017,188	2,718,326	1,246,733
<b>Total Federal Revenues</b>	<b>\$ 7,646,451</b>	<b>\$ 8,204,038</b>	<b>\$ 8,290,399</b>	<b>\$ 9,217,053</b>	<b>\$ 6,804,454</b>	<b>\$ 4,693,629</b>
8610 General Apportionments	150,558	158,495	155,746	144,991	143,312	142,720
8620 General Categorical Programs	7,822,523	11,393,110	14,386,917	18,656,106	15,735,130	16,714,442
8659 Other Reimbursable Categorical Programs	3,459,192	2,180,277	1,627,927	3,208,196	2,487,548	2,428,795
8680 Other State Non-Tax Revenues	1,445,800	1,399,987	216,987	1,399,987	1,361,567	161,600
8680 Lottery Revenue	1,061,993	1,169,829	1,136,718	1,136,718	1,494,650	1,489,548
8690 Other State Revenues	981,425	1,376,206	3,381,440	5,974,473	2,462,719	2,486,545
<b>Total State Revenues</b>	<b>\$ 14,921,491</b>	<b>\$ 17,677,904</b>	<b>\$ 20,905,735</b>	<b>\$ 30,520,471</b>	<b>\$ 23,684,926</b>	<b>\$ 23,423,650</b>
8820 Contributions and Gifts	210,604	138,795	241,807	316,374	146,846	157,557
8830 Contract Services	81,948	5,880	-	522	13,522	-
8880 Nonresident Tuition and Other Student Fees	1,331,208	1,373,533	1,531,000	1,531,000	1,394,528	1,430,000
8890 Other Local Revenues	2,111,637	2,166,288	2,271,877	2,410,148	2,147,587	2,151,415
<b>Total Local Revenues</b>	<b>\$ 3,735,397</b>	<b>\$ 3,684,496</b>	<b>\$ 4,044,684</b>	<b>\$ 4,258,044</b>	<b>\$ 3,702,483</b>	<b>\$ 3,738,972</b>
<b>Total Revenues</b>	<b>\$ 26,303,339</b>	<b>\$ 29,566,438</b>	<b>\$ 33,240,818</b>	<b>\$ 43,995,568</b>	<b>\$ 34,191,863</b>	<b>\$ 31,856,251</b>
8980 Interfund Transfers In	2,618	319,322	-	250,000	250,000	-
<b>Total Other Financing Sources</b>	<b>\$ 2,618</b>	<b>\$ 319,322</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 26,305,957</b>	<b>\$ 29,885,760</b>	<b>\$ 33,240,818</b>	<b>\$ 44,245,568</b>	<b>\$ 34,441,863</b>	<b>\$ 31,856,251</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b>Uses:</b>						
1100 Monthly Instructional Salary	137,190	68,831	19,814	172,668	116,081	20,806
1200 Noninstructional Salaries Full Time	1,814,332	1,812,690	2,366,082	2,944,401	3,230,131	3,859,041
1300 Instructional Salaries Part Time	828,330	665,441	304,299	499,548	414,400	212,971
1400 Noninstructional Salaries Part Time	1,865,115	2,293,773	981,987	2,865,936	2,667,859	1,033,940
<b>Total Academic Salaries</b>	<b>\$ 4,644,967</b>	<b>\$ 4,840,735</b>	<b>\$ 3,672,182</b>	<b>\$ 6,482,553</b>	<b>\$ 6,428,471</b>	<b>\$ 5,126,758</b>
2100 Noninstructional Salaries Full Time	4,075,992	4,955,475	5,727,723	6,370,040	5,969,916	6,759,634
2200 Instructional Aides Full Time	42,253	81,112	77,973	124,330	109,155	61,090
2300 Variable Non-Instructional	2,322,226	2,516,835	1,021,422	2,367,347	2,740,508	1,152,953
2400 Variable Classroom Aide	310,470	310,112	78,207	178,299	293,697	80,819
2600 Variable Aide Other	79,205	106,455	46,377	58,818	146,891	48,000
<b>Total Classified Salaries</b>	<b>\$ 6,830,146</b>	<b>\$ 7,969,989</b>	<b>\$ 6,951,702</b>	<b>\$ 9,098,834</b>	<b>\$ 9,260,167</b>	<b>\$ 8,102,496</b>
3000 Benefits	3,199,191	3,801,201	4,093,707	5,121,226	4,890,205	5,284,035
<b>Total Salaries and Benefits</b>	<b>\$ 14,674,304</b>	<b>\$ 16,611,925</b>	<b>\$ 14,717,591</b>	<b>\$ 20,702,613</b>	<b>\$ 20,578,843</b>	<b>\$ 18,513,289</b>
4000 Supplies and Materials	\$ 2,354,299	\$ 2,460,766	\$ 3,874,111	\$ 4,253,715	\$ 2,830,406	\$ 2,828,197
5100 Consultants	2,092,376	2,501,678	2,719,731	3,727,077	2,446,262	457,864
5200 Travel	312,434	540,110	544,191	906,912	649,100	762,571
5300 Dues and Memberships	15,682	60,917	11,610	87,941	47,246	23,400
5500 Utilities and Housekeeping	6,763	10,127	6,553	8,311	7,705	4,552
5600 Contract Services	425,524	389,086	233,968	459,403	449,198	257,848
5690 Other Operating Expenses	3,370,091	2,218,076	1,078,067	2,881,580	2,006,605	1,195,614
5800 Other Services and Expenses	27,437	273,201	32,800	316,967	488,896	199,187
5900 Interprogram Charges (credits)	5,325	5,494	2,725	7,558	9,804	5,382
5910 Indirect Costs	427,674	515,034	322,761	579,299	443,106	157,823
<b>Total Other Operating Expenses</b>	<b>\$ 6,683,306</b>	<b>\$ 6,513,723</b>	<b>\$ 4,952,406</b>	<b>\$ 8,975,048</b>	<b>\$ 6,547,922</b>	<b>\$ 3,064,241</b>



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6100 Sites and Site Improvements	10,464	12,834	-	-	1,738	-
6200 Buildings	-	-	-	5,000	-	-
6300 Library Books	38,440	56,534	-	3,027	49,563	-
6400 Equipment	1,010,958	2,609,347	1,384,188	2,367,291	2,439,940	369,794
<b>Total Capital Outlay</b>	<b>\$ 1,059,862</b>	<b>\$ 2,678,715</b>	<b>\$ 1,384,188</b>	<b>\$ 2,375,318</b>	<b>\$ 2,491,241</b>	<b>\$ 369,794</b>
7300 Interfund Transfers Out	351,983	244,821	4,951	25,810	38,155	-
7500 Student Financial Aid	6,709	7,019	-	10,000	8,319	-
7600 Other Student Payments	1,433,465	1,344,632	1,797,222	2,177,960	1,864,714	2,411,367
7900 Grant net AR (deferrals) not yet posted	-	-	6,505,361	5,470,116	-	4,779,188
<b>Total Transfers and Other Outgo</b>	<b>\$ 1,792,157</b>	<b>\$ 1,596,472</b>	<b>\$ 8,307,534</b>	<b>\$ 7,683,886</b>	<b>\$ 1,911,188</b>	<b>\$ 7,190,555</b>
<b>Total Expenses</b>	<b>\$ 26,563,928</b>	<b>\$ 29,861,601</b>	<b>\$ 33,235,830</b>	<b>\$ 43,990,580</b>	<b>\$ 34,359,600</b>	<b>\$ 31,966,076</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (257,971)</b>	<b>\$ 24,159</b>	<b>\$ 4,988</b>	<b>\$ 254,988</b>	<b>\$ 82,263</b>	<b>\$ (109,825)</b>
<b>Beginning Fund Balance</b>	492,529	234,557	258,716	258,716	258,716	340,979
<b>Ending Fund Balance</b>	<b>\$ 234,558</b>	<b>\$ 258,716</b>	<b>\$ 263,704</b>	<b>\$ 513,704</b>	<b>\$ 340,979</b>	<b>\$ 231,154</b>
7998 Restricted Reserve	-	-	263,704	513,704	-	231,154
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 263,704</b>	<b>\$ 513,704</b>	<b>\$ -</b>	<b>\$ 231,154</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8670 State Tax Subventions	60,214	55,136	65,032	65,032	46,089	52,950
<b>Total State Revenues</b>	<b>\$ 60,214</b>	<b>\$ 55,136</b>	<b>\$ 65,032</b>	<b>\$ 65,032</b>	<b>\$ 46,089</b>	<b>\$ 52,950</b>
8810 Property Taxes	6,895,687	7,080,512	6,572,280	6,572,280	6,790,267	6,962,900
8860 Interest and Investment Income	31,836	10,071	15,750	15,750	18,462	15,750
8890 Other Local Revenues	15,389	-	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 6,942,912</b>	<b>\$ 7,090,583</b>	<b>\$ 6,588,030</b>	<b>\$ 6,588,030</b>	<b>\$ 6,808,729</b>	<b>\$ 6,978,650</b>
<b>Total Revenues</b>	<b>\$ 7,003,126</b>	<b>\$ 7,145,719</b>	<b>\$ 6,653,062</b>	<b>\$ 6,653,062</b>	<b>\$ 6,854,818</b>	<b>\$ 7,031,600</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,003,126</b>	<b>\$ 7,145,719</b>	<b>\$ 6,653,062</b>	<b>\$ 6,653,062</b>	<b>\$ 6,854,818</b>	<b>\$ 7,031,600</b>
<b>Uses:</b>						
7110 Bond Redemption	3,662,100	2,757,300	2,960,000	2,960,000	2,961,100	3,046,100
7120 Bond Interest and Other Charges	4,234,793	4,113,640	3,998,625	3,998,625	3,998,625	3,878,525
<b>Total Transfers and Other Outgo</b>	<b>\$ 7,896,893</b>	<b>\$ 6,870,940</b>	<b>\$ 6,958,625</b>	<b>\$ 6,958,625</b>	<b>\$ 6,959,725</b>	<b>\$ 6,924,625</b>
<b>Total Expenses</b>	<b>\$ 7,896,893</b>	<b>\$ 6,870,940</b>	<b>\$ 6,958,625</b>	<b>\$ 6,958,625</b>	<b>\$ 6,959,725</b>	<b>\$ 6,924,625</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (893,767)</b>	<b>\$ 274,779</b>	<b>\$ (305,563)</b>	<b>\$ (305,563)</b>	<b>\$ (104,907)</b>	<b>\$ 106,975</b>
<b>Beginning Fund Balance</b>	<b>5,939,264</b>	<b>5,045,498</b>	<b>5,320,276</b>	<b>5,320,276</b>	<b>5,320,276</b>	<b>5,215,369</b>
<b>Ending Fund Balance</b>	<b>\$ 5,045,497</b>	<b>\$ 5,320,277</b>	<b>\$ 5,014,713</b>	<b>\$ 5,014,713</b>	<b>\$ 5,215,369</b>	<b>\$ 5,322,344</b>
7912 Restricted Debt Reserve	-	-	5,014,713	5,014,713	-	5,322,344
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,014,713</b>	<b>\$ 5,014,713</b>	<b>\$ -</b>	<b>\$ 5,322,344</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8670 State Tax Subventions	125,114	112,931	123,007	123,007	102,894	115,000
<b>Total State Revenues</b>	<b>\$ 125,114</b>	<b>\$ 112,931</b>	<b>\$ 123,007</b>	<b>\$ 123,007</b>	<b>\$ 102,894</b>	<b>\$ 115,000</b>
8810 Property Taxes	13,125,075	13,457,137	11,644,016	11,644,016	13,592,239	13,768,000
8860 Interest and Investment Income	85,915	22,710	27,652	27,652	39,623	33,000
8890 Other Local Revenues	730	-	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 13,211,720</b>	<b>\$ 13,479,847</b>	<b>\$ 11,671,668</b>	<b>\$ 11,671,668</b>	<b>\$ 13,631,862</b>	<b>\$ 13,801,000</b>
<b>Total Revenues</b>	<b>\$ 13,336,834</b>	<b>\$ 13,592,778</b>	<b>\$ 11,794,675</b>	<b>\$ 11,794,675</b>	<b>\$ 13,734,756</b>	<b>\$ 13,916,000</b>
8940 Proceeds of General Long-Term Debt	3,751,471	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 3,751,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 17,088,305</b>	<b>\$ 13,592,778</b>	<b>\$ 11,794,675</b>	<b>\$ 11,794,675</b>	<b>\$ 13,734,756</b>	<b>\$ 13,916,000</b>
<b>Uses:</b>						
7110 Bond Redemption	2,827,050	5,332,000	2,302,200	2,302,200	2,301,400	2,417,200
7120 Bond Interest and Other Charges	7,864,002	11,520,377	11,409,043	11,409,043	11,406,214	11,315,943
<b>Total Transfers and Other Outgo</b>	<b>\$ 10,691,052</b>	<b>\$ 16,852,377</b>	<b>\$ 13,711,243</b>	<b>\$ 13,711,243</b>	<b>\$ 13,707,614</b>	<b>\$ 13,733,143</b>
<b>Total Expenses</b>	<b>\$ 10,691,052</b>	<b>\$ 16,852,377</b>	<b>\$ 13,711,243</b>	<b>\$ 13,711,243</b>	<b>\$ 13,707,614</b>	<b>\$ 13,733,143</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 6,397,253</b>	<b>\$ (3,259,599)</b>	<b>\$ (1,916,568)</b>	<b>\$ (1,916,568)</b>	<b>\$ 27,142</b>	<b>\$ 182,857</b>
<b>Beginning Fund Balance</b>	<b>6,876,034</b>	<b>13,273,288</b>	<b>10,013,689</b>	<b>10,013,689</b>	<b>10,013,689</b>	<b>10,040,831</b>
<b>Ending Fund Balance</b>	<b>\$ 13,273,287</b>	<b>\$ 10,013,689</b>	<b>\$ 8,097,121</b>	<b>\$ 8,097,121</b>	<b>\$ 10,040,831</b>	<b>\$ 10,223,688</b>
7912 Restricted Debt Reserve	-	-	8,097,121	8,097,121	-	10,223,688
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,097,121</b>	<b>\$ 8,097,121</b>	<b>\$ -</b>	<b>\$ 10,223,688</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8670 State Tax Subventions	-	176,183	189,396	189,396	148,750	189,396
<b>Total State Revenues</b>	\$ -	\$ 176,183	\$ 189,396	\$ 189,396	\$ 148,750	\$ 189,396
8810 Property Taxes	-	20,579,691	19,219,534	19,219,534	19,829,796	23,546,966
8860 Interest and Investment Income	-	37,461	11,210	11,210	69,717	53,000
<b>Total Local Revenues</b>	\$ -	\$ 20,617,152	\$ 19,230,744	\$ 19,230,744	\$ 19,899,513	\$ 23,599,966
<b>Total Revenues</b>	\$ -	\$ 20,793,335	\$ 19,420,140	\$ 19,420,140	\$ 20,048,263	\$ 23,789,362
8940 Proceeds of General Long-Term Debt	-	2,742,121	-	-	-	-
<b>Total Other Financing Sources</b>	\$ -	\$ 2,742,121	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues and Other Financing Sources</b>	\$ -	\$ 23,535,456	\$ 19,420,140	\$ 19,420,140	\$ 20,048,263	\$ 23,789,362
<b>Uses:</b>						
7110 Bond Redemption	-	-	18,465,000	18,465,000	18,466,500	17,095,000
7120 Bond Interest and Other Charges	-	1,723,046	3,843,250	3,843,250	3,843,250	3,487,650
<b>Total Transfers and Other Outgo</b>	\$ -	\$ 1,723,046	\$ 22,308,250	\$ 22,308,250	\$ 22,309,750	\$ 20,582,650
<b>Total Expenses</b>	\$ -	\$ 1,723,046	\$ 22,308,250	\$ 22,308,250	\$ 22,309,750	\$ 20,582,650
<b>Net Revenues Over (Under) Expenses</b>	\$ -	\$ 21,812,410	\$ (2,888,110)	\$ (2,888,110)	\$ (2,261,487)	\$ 3,206,712
<b>Beginning Fund Balance</b>	-	-	21,812,410	21,812,410	21,812,410	19,550,923
<b>Ending Fund Balance</b>	\$ -	\$ 21,812,410	\$ 18,924,300	\$ 18,924,300	\$ 19,550,923	\$ 22,757,635
7912 Restricted Debt Reserve	-	-	18,924,300	18,924,300	-	22,757,635
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 18,924,300	\$ 18,924,300	\$ -	\$ 22,757,635

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	13,063	18,209	14,427	14,427	37,468	14,427
<b>Total Local Revenues</b>	<b>\$ 13,063</b>	<b>\$ 18,209</b>	<b>\$ 14,427</b>	<b>\$ 14,427</b>	<b>\$ 37,468</b>	<b>\$ 14,427</b>
<b>Total Revenues</b>	<b>\$ 13,063</b>	<b>\$ 18,209</b>	<b>\$ 14,427</b>	<b>\$ 14,427</b>	<b>\$ 37,468</b>	<b>\$ 14,427</b>
8900 Other Financing Sources, Miscellaneous	76,110	87,893	-	-	-	-
8980 Interfund Transfers In	1,300,690	805,575	100,000	2,481,906	2,481,906	100,000
8990 Intrafund and Subfund Transfers In	-	-	-	175,266	175,266	-
<b>Total Other Financing Sources</b>	<b>\$ 1,376,800</b>	<b>\$ 893,468</b>	<b>\$ 100,000</b>	<b>\$ 2,657,172</b>	<b>\$ 2,657,172</b>	<b>\$ 100,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,389,863</b>	<b>\$ 911,677</b>	<b>\$ 114,427</b>	<b>\$ 2,671,599</b>	<b>\$ 2,694,640</b>	<b>\$ 114,427</b>
<b>Uses:</b>						
7300 Interfund Transfers Out	447,581	373,783	80,000	572,963	492,963	80,000
7800 Intrafund and Subfund Transfers Out	-	-	-	175,266	175,266	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 447,581</b>	<b>\$ 373,783</b>	<b>\$ 80,000</b>	<b>\$ 748,229</b>	<b>\$ 668,229</b>	<b>\$ 80,000</b>
<b>Total Expenses</b>	<b>\$ 447,581</b>	<b>\$ 373,783</b>	<b>\$ 80,000</b>	<b>\$ 748,229</b>	<b>\$ 668,229</b>	<b>\$ 80,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 942,282</b>	<b>\$ 537,894</b>	<b>\$ 34,427</b>	<b>\$ 1,923,370</b>	<b>\$ 2,026,411</b>	<b>\$ 34,427</b>
<b>Beginning Fund Balance</b>	4,471,099	5,413,381	5,951,275	5,951,274	5,951,275	7,977,686
<b>Ending Fund Balance</b>	<b>\$ 5,413,381</b>	<b>\$ 5,951,275</b>	<b>\$ 5,985,702</b>	<b>\$ 7,874,644</b>	<b>\$ 7,977,686</b>	<b>\$ 8,012,113</b>
7906 Load Bank Liability Reserve	-	-	4,855,848	6,353,241	-	6,353,241
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	929,854	1,321,403	-	1,458,872
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,985,702</b>	<b>\$ 7,874,644</b>	<b>\$ -</b>	<b>\$ 8,012,113</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8652 Deferred Maintenance	357,974	3,570,928	-	2,170,666	2,170,666	4,570,079
8690 Other State Revenues	979,344	762,321	609,857	609,857	811,601	1,021,845
<b>Total State Revenues</b>	<b>\$ 1,337,318</b>	<b>\$ 4,333,249</b>	<b>\$ 609,857</b>	<b>\$ 2,780,523</b>	<b>\$ 2,982,267</b>	<b>\$ 5,591,924</b>
8890 Other Local Revenues	708,134	782,305	782,304	782,304	863,023	863,023
<b>Total Local Revenues</b>	<b>\$ 708,134</b>	<b>\$ 782,305</b>	<b>\$ 782,304</b>	<b>\$ 782,304</b>	<b>\$ 863,023</b>	<b>\$ 863,023</b>
<b>Total Revenues</b>	<b>\$ 2,045,452</b>	<b>\$ 5,115,554</b>	<b>\$ 1,392,161</b>	<b>\$ 3,562,827</b>	<b>\$ 3,845,290</b>	<b>\$ 6,454,947</b>
8980 Interfund Transfers In	4,179,915	1,252,890	54,951	2,513,061	2,463,061	-
8990 Intrafund and Subfund Transfers In	613,952	156,476	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 4,793,867</b>	<b>\$ 1,409,366</b>	<b>\$ 54,951</b>	<b>\$ 2,513,061</b>	<b>\$ 2,463,061</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 6,839,319</b>	<b>\$ 6,524,920</b>	<b>\$ 1,447,112</b>	<b>\$ 6,075,888</b>	<b>\$ 6,308,351</b>	<b>\$ 6,454,947</b>
<b>Uses:</b>						
5600 Contract Services	27,510	509,628	1,402,063	2,501,194	1,454,450	990,358
5800 Other Services and Expenses	-	60,653	-	96,953	6,203	-
<b>Total Other Operating Expenses</b>	<b>\$ 27,510</b>	<b>\$ 570,281</b>	<b>\$ 1,402,063</b>	<b>\$ 2,598,147</b>	<b>\$ 1,460,653</b>	<b>\$ 990,358</b>
6100 Sites and Site Improvements	24,321	100,383	258,035	514,515	393,585	263,930
6200 Buildings	944,581	2,870,049	6,005,614	8,649,495	2,473,811	7,879,957
6400 Equipment	25,405	46,522	119,000	732,038	419,616	347,640
<b>Total Capital Outlay</b>	<b>\$ 994,307</b>	<b>\$ 3,016,954</b>	<b>\$ 6,382,649</b>	<b>\$ 9,896,048</b>	<b>\$ 3,287,012</b>	<b>\$ 8,491,527</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
7800 Intrafund and Subfund Transfers Out	613,952	156,476	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 613,952</b>	<b>\$ 156,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,635,769</b>	<b>\$ 3,743,711</b>	<b>\$ 7,784,712</b>	<b>\$ 12,494,195</b>	<b>\$ 4,747,665</b>	<b>\$ 9,481,885</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 5,203,550</b>	<b>\$ 2,781,209</b>	<b>\$ (6,337,600)</b>	<b>\$ (6,418,307)</b>	<b>\$ 1,560,686</b>	<b>\$ (3,026,938)</b>
<b>Beginning Fund Balance</b>	12,761,905	17,965,454	20,610,440	20,746,663	20,746,664	22,307,350
<b>Ending Fund Balance</b>	<b>\$ 17,965,455</b>	<b>\$ 20,746,663</b>	<b>\$ 14,272,840</b>	<b>\$ 14,328,356</b>	<b>\$ 22,307,350</b>	<b>\$ 19,280,412</b>
7913 Restricted Capital Reserve	-	-	14,272,840	14,328,356	-	19,280,412
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,272,840</b>	<b>\$ 14,328,356</b>	<b>\$ -</b>	<b>\$ 19,280,412</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	392,977	471,108	250,000	250,000	527,537	350,000
8890 Other Local Revenues	249,540	206,865	210,000	210,000	39,607	-
<b>Total Local Revenues</b>	<b>\$ 642,517</b>	<b>\$ 677,973</b>	<b>\$ 460,000</b>	<b>\$ 460,000</b>	<b>\$ 567,144</b>	<b>\$ 350,000</b>
<b>Total Revenues</b>	<b>\$ 642,517</b>	<b>\$ 677,973</b>	<b>\$ 460,000</b>	<b>\$ 460,000</b>	<b>\$ 567,144</b>	<b>\$ 350,000</b>
8900 Other Financing Sources, Miscellaneous	-	955	-	-	39,823	-
8940 Proceeds of General Long-Term Debt	140,500,000	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 140,500,000</b>	<b>\$ 955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,823</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 141,142,517</b>	<b>\$ 678,928</b>	<b>\$ 460,000</b>	<b>\$ 460,000</b>	<b>\$ 606,967</b>	<b>\$ 350,000</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	716,637	613,924	746,251	783,267	758,761	822,695
2300 Variable Non-Instructional	534	-	-	-	4,685	-
<b>Total Classified Salaries</b>	<b>\$ 717,171</b>	<b>\$ 613,924</b>	<b>\$ 746,251</b>	<b>\$ 783,267</b>	<b>\$ 763,446</b>	<b>\$ 822,695</b>
3000 Benefits	301,633	256,350	305,744	313,499	312,333	368,496
<b>Total Salaries and Benefits</b>	<b>\$ 1,018,804</b>	<b>\$ 870,274</b>	<b>\$ 1,051,995</b>	<b>\$ 1,096,766</b>	<b>\$ 1,075,779</b>	<b>\$ 1,191,191</b>
4000 Supplies and Materials	\$ 3,909	\$ 2,332	\$ 12,500	\$ 12,500	\$ 4,189	\$ 12,500
5100 Consultants	1,496,334	1,809,809	1,750,000	1,750,000	1,818,015	1,765,095
5200 Travel	329	-	2,500	2,500	-	2,500
5500 Utilities and Housekeeping	-	-	500	500	-	500
5600 Contract Services	-	-	-	-	4,176	-
5800 Other Services and Expenses	216	698	-	-	2,868	-
<b>Total Other Operating Expenses</b>	<b>\$ 1,496,879</b>	<b>\$ 1,810,507</b>	<b>\$ 1,753,000</b>	<b>\$ 1,753,000</b>	<b>\$ 1,825,059</b>	<b>\$ 1,768,095</b>



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6200 Buildings	35,041,159	32,465,487	34,513,521	34,785,272	30,602,263	13,374,219
6400 Equipment	3,273,580	1,743,222	4,328,300	4,329,300	2,315,951	2,555,098
<b>Total Capital Outlay</b>	<b>\$ 38,314,739</b>	<b>\$ 34,208,709</b>	<b>\$ 38,841,821</b>	<b>\$ 39,114,572</b>	<b>\$ 32,918,214</b>	<b>\$ 15,929,317</b>
<b>Total Expenses</b>	<b>\$ 40,834,331</b>	<b>\$ 36,891,822</b>	<b>\$ 41,659,316</b>	<b>\$ 41,976,838</b>	<b>\$ 35,823,241</b>	<b>\$ 18,901,103</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 100,308,186</b>	<b>\$ (36,212,894)</b>	<b>\$ (41,199,316)</b>	<b>\$ (41,516,838)</b>	<b>\$ (35,216,274)</b>	<b>\$ (18,551,103)</b>
<b>Beginning Fund Balance</b>	36,652,303	136,960,488	100,647,951	100,747,593	100,747,593	65,531,319
<b>Ending Fund Balance</b>	<b>\$ 136,960,489</b>	<b>\$ 100,747,594</b>	<b>\$ 59,448,635</b>	<b>\$ 59,230,755</b>	<b>\$ 65,531,319</b>	<b>\$ 46,980,216</b>
7913 Restricted Capital Reserve	-	-	59,448,635	59,230,755	-	46,980,216
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,448,635</b>	<b>\$ 59,230,755</b>	<b>\$ -</b>	<b>\$ 46,980,216</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	-	395,695	421,666	421,666	828,302	450,000
<b>Total Local Revenues</b>	<b>\$ -</b>	<b>\$ 395,695</b>	<b>\$ 421,666</b>	<b>\$ 421,666</b>	<b>\$ 828,302</b>	<b>\$ 450,000</b>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 395,695</b>	<b>\$ 421,666</b>	<b>\$ 421,666</b>	<b>\$ 828,302</b>	<b>\$ 450,000</b>
8900 Other Financing Sources, Miscellaneous	-	-	-	-	378,063	-
8940 Proceeds of General Long-Term Debt	-	120,000,000	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 120,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,063</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 120,395,695</b>	<b>\$ 421,666</b>	<b>\$ 421,666</b>	<b>\$ 1,206,365</b>	<b>\$ 450,000</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	-	91,338	135,953	142,696	138,748	158,908
2300 Variable Non-Instructional	-	-	-	-	139	-
<b>Total Classified Salaries</b>	<b>\$ -</b>	<b>\$ 91,338</b>	<b>\$ 135,953</b>	<b>\$ 142,696</b>	<b>\$ 138,887</b>	<b>\$ 158,908</b>
3000 Benefits	-	38,060	55,670	56,985	57,032	70,844
<b>Total Salaries and Benefits</b>	<b>\$ -</b>	<b>\$ 129,398</b>	<b>\$ 191,623</b>	<b>\$ 199,681</b>	<b>\$ 195,919</b>	<b>\$ 229,752</b>
4000 Supplies and Materials	-	-	7,000	7,000	-	-
5100 Consultants	-	31,217	440,377	440,377	147,740	500,000
5700 Legal/Elections/Audit Expenses	-	550,659	-	-	-	-
5800 Other Services and Expenses	-	913	-	-	2,846	-
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ 582,789</b>	<b>\$ 440,377</b>	<b>\$ 440,377</b>	<b>\$ 150,586</b>	<b>\$ 500,000</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
6100 Sites and Site Improvements	-	447,063	18,873	18,873	22,000	-
6200 Buildings	-	158,274	5,551,540	15,598,454	1,113,945	27,675,721
6400 Equipment	-	-	40,250	534,000	63,862	983,500
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 605,337</b>	<b>\$ 5,610,663</b>	<b>\$ 16,151,327</b>	<b>\$ 1,199,807</b>	<b>\$ 28,659,221</b>
7400 Other Transfers/Uses	-	2,738	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 2,738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 1,320,262</b>	<b>\$ 6,249,663</b>	<b>\$ 16,798,385</b>	<b>\$ 1,546,312</b>	<b>\$ 29,388,973</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ 119,075,433</b>	<b>\$ (5,827,997)</b>	<b>\$ (16,376,719)</b>	<b>\$ (339,947)</b>	<b>\$ (28,938,973)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>119,075,434</b>	<b>119,075,434</b>	<b>119,075,434</b>	<b>118,735,487</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 119,075,433</b>	<b>\$ 113,247,437</b>	<b>\$ 102,698,715</b>	<b>\$ 118,735,487</b>	<b>\$ 89,796,514</b>
7900 Designated Reserves	-	-	-	750,175	-	504,331
7913 Restricted Capital Reserve	-	-	113,247,437	101,948,540	-	89,292,183
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,247,437</b>	<b>\$ 102,698,715</b>	<b>\$ -</b>	<b>\$ 89,796,514</b>

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

<u>Description</u>	<u>Final Actuals 2013-2014</u>	<u>Final Actuals 2014-2015</u>	<u>Adoption Budget 2015-2016</u>	<u>Adjusted Budget 2015-2016</u>	<u>YTD Actuals 2015-2016</u>	<u>Adoption Budget 2016-2017</u>
<b><u>Sources:</u></b>						
8840 Sales and Commissions	6,915,082	6,747,716	6,850,247	6,850,247	6,753,149	6,879,260
8850 Other Sales Revenue	3,419,492	3,229,937	3,580,282	3,580,282	3,214,447	3,252,945
<b>Total Local Revenues</b>	<b>\$ 10,334,574</b>	<b>\$ 9,977,653</b>	<b>\$ 10,430,529</b>	<b>\$ 10,430,529</b>	<b>\$ 9,967,596</b>	<b>\$ 10,132,205</b>
<b>Total Revenues</b>	<b>\$ 10,334,574</b>	<b>\$ 9,977,653</b>	<b>\$ 10,430,529</b>	<b>\$ 10,430,529</b>	<b>\$ 9,967,596</b>	<b>\$ 10,132,205</b>
8910 Resale Rebates	350,720	314,698	323,786	323,786	344,558	335,197
<b>Total Other Financing Sources</b>	<b>\$ 350,720</b>	<b>\$ 314,698</b>	<b>\$ 323,786</b>	<b>\$ 323,786</b>	<b>\$ 344,558</b>	<b>\$ 335,197</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 10,685,294</b>	<b>\$ 10,292,351</b>	<b>\$ 10,754,315</b>	<b>\$ 10,754,315</b>	<b>\$ 10,312,154</b>	<b>\$ 10,467,402</b>
<b><u>Uses:</u></b>						
2100 Noninstructional Salaries Full Time	1,129,757	1,128,282	1,188,476	1,188,476	1,228,040	1,301,306
2300 Variable Non-Instructional	408,566	401,328	382,000	382,000	418,974	403,000
<b>Total Classified Salaries</b>	<b>\$ 1,538,323</b>	<b>\$ 1,529,610</b>	<b>\$ 1,570,476</b>	<b>\$ 1,570,476</b>	<b>\$ 1,647,014</b>	<b>\$ 1,704,306</b>
3000 Benefits	590,482	590,701	638,431	638,431	641,937	709,361
<b>Total Salaries and Benefits</b>	<b>\$ 2,128,805</b>	<b>\$ 2,120,311</b>	<b>\$ 2,208,907</b>	<b>\$ 2,208,907</b>	<b>\$ 2,288,951</b>	<b>\$ 2,413,667</b>
4000 Supplies and Materials	\$ 31,827	\$ 21,447	\$ 29,280	\$ 29,280	\$ 21,500	\$ 25,000

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
5200 Travel	846	2,341	3,200	3,200	637	3,200
5500 Utilities and Housekeeping	65,572	71,839	75,500	75,500	56,207	56,000
5600 Contract Services	50,329	51,211	1,000	1,000	91,801	-
5690 Other Operating Expenses	44,372	64,400	50,600	50,600	76,180	50,000
5800 Other Services and Expenses	231,388	200,955	236,500	236,500	218,119	196,500
5930 Depreciation	2,045	3,656	8,000	8,000	6,036	8,000
<b>Total Other Operating Expenses</b>	<b>\$ 394,552</b>	<b>\$ 394,402</b>	<b>\$ 374,800</b>	<b>\$ 374,800</b>	<b>\$ 448,980</b>	<b>\$ 313,700</b>
6400 Equipment	71,423	8,841	112,000	112,000	36,323	9,000
<b>Total Capital Outlay</b>	<b>\$ 71,423</b>	<b>\$ 8,841</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 36,323</b>	<b>\$ 9,000</b>
7300 Interfund Transfers Out	45,000	-	-	-	-	-
7700 Cost of Goods Sold	7,688,591	7,670,006	8,029,328	8,029,328	7,559,362	7,768,300
<b>Total Transfers and Other Outgo</b>	<b>\$ 7,733,591</b>	<b>\$ 7,670,006</b>	<b>\$ 8,029,328</b>	<b>\$ 8,029,328</b>	<b>\$ 7,559,362</b>	<b>\$ 7,768,300</b>
<b>Total Expenses</b>	<b>\$ 10,360,198</b>	<b>\$ 10,215,007</b>	<b>\$ 10,754,315</b>	<b>\$ 10,754,315</b>	<b>\$ 10,355,116</b>	<b>\$ 10,529,667</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 325,096</b>	<b>\$ 77,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,962)</b>	<b>\$ (62,265)</b>
<b>Beginning Fund Balance</b>	1,298,067	1,623,163	1,700,505	1,700,505	1,700,506	1,657,544
<b>Ending Fund Balance</b>	<b>\$ 1,623,163</b>	<b>\$ 1,700,507</b>	<b>\$ 1,700,505</b>	<b>\$ 1,700,505</b>	<b>\$ 1,657,544</b>	<b>\$ 1,595,279</b>
7999 Undesignated Reserve	-	-	1,700,505	1,700,505	-	1,595,279
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700,505</b>	<b>\$ 1,700,505</b>	<b>\$ -</b>	<b>\$ 1,595,279</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8840 Sales and Commissions	870,187	1,437,022	1,458,084	1,458,084	1,694,525	1,527,000
8850 Other Sales Revenue	2,083	7,555	8,000	8,000	10,859	10,000
8890 Other Local Revenues	57,740	42,494	42,507	42,507	44,355	43,710
<b>Total Local Revenues</b>	<b>\$ 930,010</b>	<b>\$ 1,487,071</b>	<b>\$ 1,508,591</b>	<b>\$ 1,508,591</b>	<b>\$ 1,749,739</b>	<b>\$ 1,580,710</b>
<b>Total Revenues</b>	<b>\$ 930,010</b>	<b>\$ 1,487,071</b>	<b>\$ 1,508,591</b>	<b>\$ 1,508,591</b>	<b>\$ 1,749,739</b>	<b>\$ 1,580,710</b>
8980 Interfund Transfers In	115,703	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 115,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,045,713</b>	<b>\$ 1,487,071</b>	<b>\$ 1,508,591</b>	<b>\$ 1,508,591</b>	<b>\$ 1,749,739</b>	<b>\$ 1,580,710</b>
<b>Uses:</b>						
2100 Noninstructional Salaries Full Time	179,418	199,692	201,900	201,900	182,914	202,320
2300 Variable Non-Instructional	145,856	168,031	181,914	181,914	203,386	195,500
<b>Total Classified Salaries</b>	<b>\$ 325,274</b>	<b>\$ 367,723</b>	<b>\$ 383,814</b>	<b>\$ 383,814</b>	<b>\$ 386,300</b>	<b>\$ 397,820</b>
3000 Benefits	110,263	143,451	136,065	136,065	130,896	146,151
<b>Total Salaries and Benefits</b>	<b>\$ 435,537</b>	<b>\$ 511,174</b>	<b>\$ 519,879</b>	<b>\$ 519,879</b>	<b>\$ 517,196</b>	<b>\$ 543,971</b>
4000 Supplies and Materials	\$ 27,986	\$ 25,150	\$ 45,002	\$ 45,002	\$ 27,607	\$ 10,500

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
5200 Travel	99	182	-	-	-	7,500
5500 Utilities and Housekeeping	10,985	12,449	12,400	12,400	12,475	8,800
5600 Contract Services	44,837	52,203	44,800	44,800	20,915	23,500
5690 Other Operating Expenses	11,263	8,536	8,308	8,308	6,921	5,108
5800 Other Services and Expenses	8,273	25,102	31,500	31,500	53,092	69,373
5930 Depreciation	4,012	4,100	2,102	2,102	9,988	2,102
<b>Total Other Operating Expenses</b>	<b>\$ 79,469</b>	<b>\$ 102,572</b>	<b>\$ 99,110</b>	<b>\$ 99,110</b>	<b>\$ 103,391</b>	<b>\$ 116,383</b>
6400 Equipment	3,674	14,104	28,600	28,600	4,888	16,000
<b>Total Capital Outlay</b>	<b>\$ 3,674</b>	<b>\$ 14,104</b>	<b>\$ 28,600</b>	<b>\$ 28,600</b>	<b>\$ 4,888</b>	<b>\$ 16,000</b>
7700 Cost of Goods Sold	459,463	772,427	816,000	816,000	845,832	892,200
<b>Total Transfers and Other Outgo</b>	<b>\$ 459,463</b>	<b>\$ 772,427</b>	<b>\$ 816,000</b>	<b>\$ 816,000</b>	<b>\$ 845,832</b>	<b>\$ 892,200</b>
<b>Total Expenses</b>	<b>\$ 1,006,129</b>	<b>\$ 1,425,427</b>	<b>\$ 1,508,591</b>	<b>\$ 1,508,591</b>	<b>\$ 1,498,914</b>	<b>\$ 1,579,054</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 39,584</b>	<b>\$ 61,644</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,825</b>	<b>\$ 1,656</b>
<b>Beginning Fund Balance</b>	417,230	456,813	518,458	518,458	518,458	769,283
<b>Ending Fund Balance</b>	<b>\$ 456,814</b>	<b>\$ 518,457</b>	<b>\$ 518,458</b>	<b>\$ 518,458</b>	<b>\$ 769,283</b>	<b>\$ 770,939</b>
7999 Undesignated Reserve	-	-	518,458	518,458	-	770,939
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 518,458</b>	<b>\$ 518,458</b>	<b>\$ -</b>	<b>\$ 770,939</b>

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

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



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

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

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	1,507	2,238	1,750	1,750	4,295	1,750
<b>Total Local Revenues</b>	<b>\$ 1,507</b>	<b>\$ 2,238</b>	<b>\$ 1,750</b>	<b>\$ 1,750</b>	<b>\$ 4,295</b>	<b>\$ 1,750</b>
<b>Total Revenues</b>	<b>\$ 1,507</b>	<b>\$ 2,238</b>	<b>\$ 1,750</b>	<b>\$ 1,750</b>	<b>\$ 4,295</b>	<b>\$ 1,750</b>
8911 Insurance Reimbursement	109,401	-	-	-	-	-
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Other Financing Sources</b>	<b>\$ 209,401</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 210,908</b>	<b>\$ 102,238</b>	<b>\$ 101,750</b>	<b>\$ 101,750</b>	<b>\$ 104,295</b>	<b>\$ 101,750</b>
<b>Uses:</b>						
5400 Insurance	36,782	40,223	-	-	51,321	40,000
<b>Total Other Operating Expenses</b>	<b>\$ 36,782</b>	<b>\$ 40,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,321</b>	<b>\$ 40,000</b>
7300 Interfund Transfers Out	109,401	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 109,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 146,183</b>	<b>\$ 40,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,321</b>	<b>\$ 40,000</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 64,725</b>	<b>\$ 62,015</b>	<b>\$ 101,750</b>	<b>\$ 101,750</b>	<b>\$ 52,974</b>	<b>\$ 61,750</b>
<b>Beginning Fund Balance</b>	515,641	580,366	642,381	642,381	642,381	695,355
<b>Ending Fund Balance</b>	<b>\$ 580,366</b>	<b>\$ 642,381</b>	<b>\$ 744,131</b>	<b>\$ 744,131</b>	<b>\$ 695,355</b>	<b>\$ 757,105</b>
7911 Self-Insurance Claims Reserve	-	-	744,131	744,131	-	757,105
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 744,131</b>	<b>\$ 744,131</b>	<b>\$ -</b>	<b>\$ 757,105</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	202,778	117,548	128,398	128,398	123,898	109,683
8890 Other Local Revenues	-	125,521	-	-	-	-
<b>Total Local Revenues</b>	<b>\$ 202,778</b>	<b>\$ 243,069</b>	<b>\$ 128,398</b>	<b>\$ 128,398</b>	<b>\$ 123,898</b>	<b>\$ 109,683</b>
<b>Total Revenues</b>	<b>\$ 202,778</b>	<b>\$ 243,069</b>	<b>\$ 128,398</b>	<b>\$ 128,398</b>	<b>\$ 123,898</b>	<b>\$ 109,683</b>
8900 Other Financing Sources, Miscellaneous	1,888	-	-	-	63,458	-
8980 Interfund Transfers In	1,114,002	7,217,628	11,150,400	12,832,456	12,832,456	1,000,000
<b>Total Other Financing Sources</b>	<b>\$ 1,115,890</b>	<b>\$ 7,217,628</b>	<b>\$ 11,150,400</b>	<b>\$ 12,832,456</b>	<b>\$ 12,895,914</b>	<b>\$ 1,000,000</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,318,668</b>	<b>\$ 7,460,697</b>	<b>\$ 11,278,798</b>	<b>\$ 12,960,854</b>	<b>\$ 13,019,812</b>	<b>\$ 1,109,683</b>
<b>Uses:</b>						
5100 Consultants	54,239	48,636	49,140	49,140	47,871	48,650
5400 Insurance	49,850	49,850	49,850	49,850	49,850	51,000
5800 Other Services and Expenses	1,052	1,003	1,003	1,003	824	800
<b>Total Other Operating Expenses</b>	<b>\$ 105,141</b>	<b>\$ 99,489</b>	<b>\$ 99,993</b>	<b>\$ 99,993</b>	<b>\$ 98,545</b>	<b>\$ 100,450</b>
7300 Interfund Transfers Out	6,860,000	6,860,000	5,700,200	5,700,200	5,700,200	5,700,200
7400 Other Transfers/Uses	-	22,006	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 6,860,000</b>	<b>\$ 6,882,006</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>
<b>Total Expenses</b>	<b>\$ 6,965,141</b>	<b>\$ 6,981,495</b>	<b>\$ 5,800,193</b>	<b>\$ 5,800,193</b>	<b>\$ 5,798,745</b>	<b>\$ 5,800,650</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ (5,646,473)</b>	<b>\$ 479,202</b>	<b>\$ 5,478,605</b>	<b>\$ 7,160,661</b>	<b>\$ 7,221,067</b>	<b>\$ (4,690,967)</b>
<b>Beginning Fund Balance</b>	<b>14,243,010</b>	<b>8,596,537</b>	<b>9,075,739</b>	<b>9,075,739</b>	<b>9,075,739</b>	<b>16,296,806</b>
<b>Ending Fund Balance</b>	<b>\$ 8,596,537</b>	<b>\$ 9,075,739</b>	<b>\$ 14,554,344</b>	<b>\$ 16,236,400</b>	<b>\$ 16,296,806</b>	<b>\$ 11,605,839</b>
7998 Restricted Reserve	-	-	14,554,344	16,236,400	-	11,605,839
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,554,344</b>	<b>\$ 16,236,400</b>	<b>\$ -</b>	<b>\$ 11,605,839</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	1,390	840	750	750	988	800
8890 Other Local Revenues	367,751	500,268	420,078	420,078	486,487	403,355
<b>Total Local Revenues</b>	<b>\$ 367,141</b>	<b>\$ 501,108</b>	<b>\$ 420,828</b>	<b>\$ 420,828</b>	<b>\$ 487,475</b>	<b>\$ 404,155</b>
<b>Total Revenues</b>	<b>\$ 367,141</b>	<b>\$ 501,108</b>	<b>\$ 420,828</b>	<b>\$ 420,828</b>	<b>\$ 487,475</b>	<b>\$ 404,155</b>
8980 Interfund Transfers In	45,000	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 412,141</b>	<b>\$ 501,108</b>	<b>\$ 420,828</b>	<b>\$ 420,828</b>	<b>\$ 487,475</b>	<b>\$ 404,155</b>
<b>Uses:</b>						
4000 Supplies and Materials	\$ 303,206	\$ 382,642	\$ 340,657	\$ 340,657	\$ 286,840	\$ 277,433
5200 Travel	29,902	41,572	45,474	45,474	14,039	22,878
5800 Other Services and Expenses	72	209	6	6	124	-
<b>Total Other Operating Expenses</b>	<b>\$ 29,974</b>	<b>\$ 41,781</b>	<b>\$ 45,480</b>	<b>\$ 45,480</b>	<b>\$ 14,163</b>	<b>\$ 22,878</b>
7300 Interfund Transfers Out	-	40,000	128,333	128,333	83,688	135,477
7400 Other Transfers/Uses	-	-	5,000	5,000	-	5,000
<b>Total Transfers and Other Outgo</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 133,333</b>	<b>\$ 133,333</b>	<b>\$ 83,688</b>	<b>\$ 140,477</b>
<b>Total Expenses</b>	<b>\$ 333,180</b>	<b>\$ 464,423</b>	<b>\$ 519,470</b>	<b>\$ 519,470</b>	<b>\$ 384,691</b>	<b>\$ 440,788</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 78,961</b>	<b>\$ 36,685</b>	<b>\$ (98,642)</b>	<b>\$ (98,642)</b>	<b>\$ 102,784</b>	<b>\$ (36,633)</b>
<b>Beginning Fund Balance</b>	<b>929,489</b>	<b>1,008,451</b>	<b>1,106,117</b>	<b>1,106,117</b>	<b>1,045,135</b>	<b>1,097,942</b>
<b>Ending Fund Balance</b>	<b>\$ 1,008,450</b>	<b>\$ 1,045,136</b>	<b>\$ 1,007,475</b>	<b>\$ 1,007,475</b>	<b>\$ 1,147,919</b>	<b>\$ 1,061,309</b>
7900 Designated Reserves	-	-	131,487	131,487	-	59,031
7999 Undesignated Reserve	-	-	875,988	875,988	-	1,002,278
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,007,475</b>	<b>\$ 1,007,475</b>	<b>\$ -</b>	<b>\$ 1,061,309</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8840 Sales and Commissions	122,534	-	-	-	-	-
8860 Interest and Investment Income	4,241	5,280	4,108	4,108	9,080	7,082
8880 Nonresident Tuition and Other Student Fees	279,477	285,474	283,001	283,001	282,248	279,173
<b>Total Local Revenues</b>	<b>\$ 406,252</b>	<b>\$ 290,754</b>	<b>\$ 287,109</b>	<b>\$ 287,109</b>	<b>\$ 291,328</b>	<b>\$ 286,255</b>
<b>Total Revenues</b>	<b>\$ 406,252</b>	<b>\$ 290,754</b>	<b>\$ 287,109</b>	<b>\$ 287,109</b>	<b>\$ 291,328</b>	<b>\$ 286,255</b>
8980 Interfund Transfers In	955	-	-	159	159	-
<b>Total Other Financing Sources</b>	<b>\$ 955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 159</b>	<b>\$ 159</b>	<b>\$ -</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 407,207</b>	<b>\$ 290,754</b>	<b>\$ 287,109</b>	<b>\$ 287,268</b>	<b>\$ 291,487</b>	<b>\$ 286,255</b>
<b>Uses:</b>						
1400 Noninstructional Salaries Part Time	5,450	23	5,000	5,000	-	-
<b>Total Academic Salaries</b>	<b>\$ 5,450</b>	<b>\$ 23</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>
2300 Variable Non-Instructional	70,974	34,947	23,300	23,300	50,016	20,000
<b>Total Classified Salaries</b>	<b>\$ 70,974</b>	<b>\$ 34,947</b>	<b>\$ 23,300</b>	<b>\$ 23,300</b>	<b>\$ 50,016</b>	<b>\$ 20,000</b>
3000 Benefits	6,458	1,405	998	998	2,474	257
<b>Total Salaries and Benefits</b>	<b>\$ 82,882</b>	<b>\$ 36,375</b>	<b>\$ 29,298</b>	<b>\$ 29,298</b>	<b>\$ 52,490</b>	<b>\$ 20,257</b>
4000 Supplies and Materials	\$ 10,525	\$ 8,431	\$ 11,500	\$ 11,659	\$ 2,952	\$ 11,000

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
5200 Travel	272	(274)	1,000	1,000	2,972	-
5300 Dues and Memberships	150	-	300	300	-	-
5500 Utilities and Housekeeping	188	243	300	300	274	300
5600 Contract Services	-	-	300	300	526	600
5690 Other Operating Expenses	8,900	5,581	7,000	7,000	10,741	8,850
5800 Other Services and Expenses	309	-	18,352	18,352	-	-
<b>Total Other Operating Expenses</b>	<b>\$ 9,819</b>	<b>\$ 5,550</b>	<b>\$ 27,252</b>	<b>\$ 27,252</b>	<b>\$ 14,513</b>	<b>\$ 9,750</b>
6400 Equipment	-	3,245	3,500	3,500	8,831	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 3,245</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 8,831</b>	<b>\$ -</b>
7300 Interfund Transfers Out	189,780	255,310	108,450	108,450	108,450	108,450
7700 Cost of Goods Sold	93,989	-	-	-	-	-
<b>Total Transfers and Other Outgo</b>	<b>\$ 283,769</b>	<b>\$ 255,310</b>	<b>\$ 108,450</b>	<b>\$ 108,450</b>	<b>\$ 108,450</b>	<b>\$ 108,450</b>
<b>Total Expenses</b>	<b>\$ 386,995</b>	<b>\$ 308,911</b>	<b>\$ 180,000</b>	<b>\$ 180,159</b>	<b>\$ 187,236</b>	<b>\$ 149,457</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 20,212</b>	<b>\$ (18,157)</b>	<b>\$ 107,109</b>	<b>\$ 107,109</b>	<b>\$ 104,251</b>	<b>\$ 136,798</b>
<b>Beginning Fund Balance</b>	1,397,544	1,417,756	1,399,602	1,399,602	1,399,599	1,503,850
<b>Ending Fund Balance</b>	<b>\$ 1,417,756</b>	<b>\$ 1,399,599</b>	<b>\$ 1,506,711</b>	<b>\$ 1,506,711</b>	<b>\$ 1,503,850</b>	<b>\$ 1,640,648</b>
7998 Restricted Reserve	-	-	141,571	141,571	-	170,109
7999 Undesignated Reserve	-	-	1,365,140	1,365,140	-	1,470,539
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,506,711</b>	<b>\$ 1,506,711</b>	<b>\$ -</b>	<b>\$ 1,640,648</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8150 Student Financial Aid Revenue	33,326,294	34,245,518	34,257,913	34,257,913	34,680,026	35,699,316
<b>Total Federal Revenues</b>	<b>\$ 33,326,294</b>	<b>\$ 34,245,518</b>	<b>\$ 34,257,913</b>	<b>\$ 34,257,913</b>	<b>\$ 34,680,026</b>	<b>\$ 35,699,316</b>
8620 General Categorical Programs	-	-	-	-	695,508	629,700
8680 Other State Non-Tax Revenues	1,804,701	1,986,922	1,983,626	1,983,626	2,122,191	2,125,000
<b>Total State Revenues</b>	<b>\$ 1,804,701</b>	<b>\$ 1,986,922</b>	<b>\$ 1,983,626</b>	<b>\$ 1,983,626</b>	<b>\$ 2,817,699</b>	<b>\$ 2,754,700</b>
8860 Interest and Investment Income	-	-	-	-	130	-
<b>Total Local Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130</b>	<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 35,130,995</b>	<b>\$ 36,232,440</b>	<b>\$ 36,241,539</b>	<b>\$ 36,241,539</b>	<b>\$ 37,497,855</b>	<b>\$ 38,454,016</b>
8980 Interfund Transfers In	248,275	317,345	243,319	269,129	268,343	239,371
<b>Total Other Financing Sources</b>	<b>\$ 248,275</b>	<b>\$ 317,345</b>	<b>\$ 243,319</b>	<b>\$ 269,129</b>	<b>\$ 268,343</b>	<b>\$ 239,371</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 35,379,270</b>	<b>\$ 36,549,785</b>	<b>\$ 36,484,858</b>	<b>\$ 36,510,668</b>	<b>\$ 37,766,198</b>	<b>\$ 38,693,387</b>
<b>Uses:</b>						
5800 Other Services and Expenses	-	-	-	-	14	-
<b>Total Other Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ -</b>
7300 Interfund Transfers Out	16,555	16,754	-	14,900	31,145	-
7500 Student Financial Aid	35,362,715	36,533,031	36,484,858	36,495,768	37,735,039	38,693,387
<b>Total Transfers and Other Outgo</b>	<b>\$ 35,379,270</b>	<b>\$ 36,549,785</b>	<b>\$ 36,484,858</b>	<b>\$ 36,510,668</b>	<b>\$ 37,766,184</b>	<b>\$ 38,693,387</b>
<b>Total Expenses</b>	<b>\$ 35,379,270</b>	<b>\$ 36,549,785</b>	<b>\$ 36,484,858</b>	<b>\$ 36,510,668</b>	<b>\$ 37,766,198</b>	<b>\$ 38,693,387</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	1,480	1,542	1,305	1,305	2,655	2,300
<b>Total Local Revenues</b>	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 2,655	\$ 2,300
<b>Total Revenues</b>	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 2,655	\$ 2,300
<b>Total Revenues and Other Financing Sources</b>	\$ 1,480	\$ 1,542	\$ 1,305	\$ 1,305	\$ 2,655	\$ 2,300
<b>Uses:</b>						
5800 Other Services and Expenses	75	4	4	4	4	4
<b>Total Other Operating Expenses</b>	\$ 75	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
7400 Other Transfers/Uses	4,000	-	4,000	4,000	4,000	4,000
<b>Total Transfers and Other Outgo</b>	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>Total Expenses</b>	\$ 4,075	\$ 4	\$ 4,004	\$ 4,004	\$ 4,004	\$ 4,004
<b>Net Revenues Over (Under) Expenses</b>	\$ (2,595)	\$ 1,538	\$ (2,699)	\$ (2,699)	\$ (1,349)	\$ (1,704)
<b>Beginning Fund Balance</b>	493,926	491,330	492,868	492,868	492,868	491,519
<b>Ending Fund Balance</b>	\$ 491,331	\$ 492,868	\$ 490,169	\$ 490,169	\$ 491,519	\$ 489,815
7998 Restricted Reserve	-	-	490,169	490,169	-	489,815
<b>Total Budgeted Reserves</b>	\$ -	\$ -	\$ 490,169	\$ 490,169	\$ -	\$ 489,815



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

Description	Final Actuals 2013-2014	Final Actuals 2014-2015	Adoption Budget 2015-2016	Adjusted Budget 2015-2016	YTD Actuals 2015-2016	Adoption Budget 2016-2017
<b>Sources:</b>						
8860 Interest and Investment Income	7,816,234	637,222	2,689,261	2,689,261	447,580	1,260,917
<b>Total Local Revenues</b>	<b>\$ 7,816,234</b>	<b>\$ 637,222</b>	<b>\$ 2,689,261</b>	<b>\$ 2,689,261</b>	<b>\$ 447,580</b>	<b>\$ 1,260,917</b>
<b>Total Revenues</b>	<b>\$ 7,816,234</b>	<b>\$ 637,222</b>	<b>\$ 2,689,261</b>	<b>\$ 2,689,261</b>	<b>\$ 447,580</b>	<b>\$ 1,260,917</b>
8980 Interfund Transfers In	6,860,000	6,860,000	5,700,200	5,700,200	5,700,200	5,700,200
<b>Total Other Financing Sources</b>	<b>\$ 6,860,000</b>	<b>\$ 6,860,000</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>	<b>\$ 5,700,200</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 14,676,234</b>	<b>\$ 7,497,222</b>	<b>\$ 8,389,461</b>	<b>\$ 8,389,461</b>	<b>\$ 6,147,780</b>	<b>\$ 6,961,117</b>
<b>Uses:</b>						
5800 Other Services and Expenses	203,580	243,147	252,095	252,095	261,268	265,489
<b>Total Other Operating Expenses</b>	<b>\$ 203,580</b>	<b>\$ 243,147</b>	<b>\$ 252,095</b>	<b>\$ 252,095</b>	<b>\$ 261,268</b>	<b>\$ 265,489</b>
<b>Total Expenses</b>	<b>\$ 203,580</b>	<b>\$ 243,147</b>	<b>\$ 252,095</b>	<b>\$ 252,095</b>	<b>\$ 261,268</b>	<b>\$ 265,489</b>
<b>Net Revenues Over (Under) Expenses</b>	<b>\$ 14,472,654</b>	<b>\$ 7,254,075</b>	<b>\$ 8,137,366</b>	<b>\$ 8,137,366</b>	<b>\$ 5,886,512</b>	<b>\$ 6,695,628</b>
<b>Beginning Fund Balance</b>	52,385,905	66,858,559	74,112,634	74,112,634	74,112,634	79,999,146
<b>Ending Fund Balance</b>	<b>\$ 66,858,559</b>	<b>\$ 74,112,634</b>	<b>\$ 82,250,000</b>	<b>\$ 82,250,000</b>	<b>\$ 79,999,146</b>	<b>\$ 86,694,774</b>
7998 Restricted Reserve	-	-	82,250,000	82,250,000	-	86,694,774
<b>Total Budgeted Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,250,000</b>	<b>\$ 82,250,000</b>	<b>\$ -</b>	<b>\$ 86,694,774</b>



## **APPENDICES**

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

**Appendix A**  
**2016-17 BUDGET YEAR**  
**50%LAW CALCULATION**

APPENDIX A

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 Active for ALL LOCATIONS**

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

AB 2017 data as of 08/25/16

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	66,548,307	66,548,307	0	0	66,548,307	66,548,307
Noninstructional Salaries (CA 1200 and 1400)	408		14,036,533		0		14,036,533
<b>Subtotal Academic Salaries</b>	409	66,548,307	80,584,840	0	0	66,548,307	80,584,840
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		27,760,310		0		27,760,310
Noninstructional Aides (CA 2200 and 2400)	416	3,609,472	3,609,472	0	0	3,609,472	3,609,472
<b>Subtotal Classified Salaries</b>	419	3,609,472	31,369,782	0	0	3,609,472	31,369,782
Employee Benefits (CA 3000)	429	29,914,822	54,966,914	0	0	29,914,822	54,966,914
Supplies and Materials (CA 4000)	435		3,113,587		0		3,113,587
Other Operating Expenses and Services (CA 5000)	449	315,563	16,589,346	0	0	315,563	16,589,346
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		825,632		0		825,632
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	100,388,164	187,450,101	0	0	100,388,164	187,450,101
Less Exclusions for Current Expenses of Education	469	6,115,797	18,697,396	0	0	6,115,797	18,697,396
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	94,272,367	168,752,705	0	0	94,272,367	168,752,705
Percentage of CEE (470, col. 1 / 470, col.2)	471	55.86%	100.00%			55.86%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		84,376,352				84,376,352
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		84,376,352				84,376,352

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 Active for CONTRA COSTA COLLEGE**

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

AB 2017 data as of 08/25/16

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 17.9228%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	11,362,844	11,362,844	0	0	11,362,844	11,362,844
Noninstructional Salaries (CA 1200 and 1400)	408		3,512,775		200,000		3,712,775
<b>Subtotal Academic Salaries</b>	409	11,362,844	14,875,619	0	200,000	11,362,844	15,075,619
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,100,193		1,499,694		5,599,887
Noninstructional Aides (CA 2200 and 2400)	416	597,041	597,041	0	0	597,041	597,041
<b>Subtotal Classified Salaries</b>	419	597,041	4,697,234	0	1,499,694	597,041	6,196,928
Employee Benefits (CA 3000)	429	2,987,738	6,111,381	1,902,476	3,836,699	4,890,214	9,948,080
Supplies and Materials (CA 4000)	435		443,226		67,574		510,800
Other Operating Expenses and Services (CA 5000)	449	0	889,010	0	1,834,979	0	2,723,989
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		196,060		1,434		197,494
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	14,947,623	27,212,530	1,902,476	7,440,380	16,850,099	34,652,910
Less Exclusions for Current Expenses of Education	469	0	0	1,096,125	2,966,555	1,096,125	2,966,555
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	14,947,623	27,212,530	806,351	4,473,825	15,753,974	31,686,355
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.93%	100.00%			49.72%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		13,606,265				15,843,177
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,606,265				15,843,177

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 Active for DIABLO VALLEY COLLEGE**

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

AB 2017 data as of 08/25/16

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	39,904,769	39,904,769	0	0	39,904,769	39,904,769
Noninstructional Salaries (CA 1200 and 1400)	408		5,515,779		629,941		6,145,720
<b>Subtotal Academic Salaries</b>	409	39,904,769	45,420,548	0	629,941	39,904,769	46,050,489
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,920,454		4,723,596		14,644,050
Noninstructional Aides (CA 2200 and 2400)	416	1,656,752	1,656,752	0	0	1,656,752	1,656,752
<b>Subtotal Classified Salaries</b>	419	1,656,752	11,577,206	0	4,723,596	1,656,752	16,300,802
Employee Benefits (CA 3000)	429	11,688,877	18,726,653	5,992,242	12,084,477	17,681,119	30,811,130
Supplies and Materials (CA 4000)	435		1,125,367		212,839		1,338,206
Other Operating Expenses and Services (CA 5000)	449	0	3,416,812	0	5,779,645	0	9,196,457
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		621,572		4,516		626,088
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	53,250,398	80,888,158	5,992,242	23,435,014	59,242,640	104,323,172
Less Exclusions for Current Expenses of Education	469	0	0	3,452,472	9,343,777	3,452,472	9,343,777
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	53,250,398	80,888,158	2,539,770	14,091,237	55,790,168	94,979,395
Percentage of CEE (470, col. 1 / 470, col.2)	471	65.83%	100.00%			58.74%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		40,444,079				47,489,697
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		40,444,079				47,489,697

**Contra Costa Community College District**  
**Analysis of Compliance with the 50 Percent Law (ECS 84362)**

**Based on Fund 11 Active for LOS MEDANOS COLLEGE**

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

AB 2017 data as of 08/25/16

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	15,280,694	15,280,694	0	0	15,280,694	15,280,694
Noninstructional Salaries (CA 1200 and 1400)	408		3,892,086		285,952		4,178,038
<b>Subtotal Academic Salaries</b>	409	15,280,694	19,172,780	0	285,952	15,280,694	19,458,732
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,372,165		2,144,208		7,516,373
Noninstructional Aides (CA 2200 and 2400)	416	1,355,679	1,355,679	0	0	1,355,679	1,355,679
<b>Subtotal Classified Salaries</b>	419	1,355,679	6,727,844	0	2,144,208	1,355,679	8,872,052
Employee Benefits (CA 3000)	429	4,623,397	8,722,131	2,720,092	5,485,573	7,343,489	14,207,704
Supplies and Materials (CA 4000)	435		811,054		96,615		907,669
Other Operating Expenses and Services (CA 5000)	449	315,563	2,045,314	0	2,623,586	315,563	4,668,900
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		0		2,050		2,050
<b>Total (409 + 419 + 429) and (435 + 449 + 451)</b>	459	21,575,333	37,479,123	2,720,092	10,637,984	24,295,425	48,117,107
Less Exclusions for Current Expenses of Education	469	0	413,084	1,567,200	4,241,472	1,567,200	4,654,556
<b>Totals for ESC 84362, 50 percent law (459 - 469)</b>	470	21,575,333	37,066,039	1,152,892	6,396,512	22,728,225	43,462,551
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.21%	100.00%			52.29%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		18,533,019				21,731,275
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		18,533,019				21,731,275

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



**APPENDIX B**

**Step and Longevity Cost Estimates for 2016-17 Budget Year**

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

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

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

<sup>(2)</sup> Part-time faculty step based on 300 per year at \$525 each, and reclass (column) based on 40 per year at \$525 each.

**Appendix C**  
**SALARY SCHEDULE AND DISTRICT**  
**BENEFITS PREMIUM HISTORY**

**APPENDIX C**

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

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

\* Projected

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

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

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

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

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

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

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

<sup>(8)</sup> Restoration of 03-04 Salary Schedule

# **Appendix D**

## **GLOSSARY**

## APPENDIX D

# GLOSSARY

### **50 Percent Law**

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

### **Accounts Payable**

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

### **Accounts Receivable**

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

### **Activity Code**

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

### **Administrator**

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

### **Allocation of Costs**

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

### **Apportionments**

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

### **Capital Outlay**

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

### **Capital Projects Funds**

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

### **Categorical Funds**

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

### **Certificates of Participation (COPs)**

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

### **Chart of Accounts**

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

### **Collective Bargaining - SB 160 (1975)**

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

### **Compensated Absences**

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

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

### **Current Assets**

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

### **Debt Service Funds**

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

### **Disabled Student Programs and Services (DSP&S)**

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

### **Educational Administrator**

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

### **Enterprise Funds**

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

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

### **Extended Opportunity Programs and Services (EOPS)**

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

### **Fiscal Year**

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

### **Fixed Assets**

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

### **Full-time Equivalent (FTE) Employees**

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

### **Full-time Equivalent Students (FTES)**

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

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

**Fund**

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

**Fund Balance**

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

**Gann Limitation**

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

**General Fund**

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

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting.

**General Purpose Tax Rate**

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

**Grants**

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

**Interfund Transfers**

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

**Intrafund Transfer**

The transfer of moneys within a fund of the district.

**Irrevocable Trust**

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

**Nonresident Tuition**

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

**Objects of Expenditure**

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

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

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

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

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

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

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

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

**Other Post-Employment Benefits (OPEB)**

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

**Proposition 13 (1978)**

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

**Proposition 98 (1988)**

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

**Proposition 111 (1990)**

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

funding guarantee and the allocation of excess revenues.

**Public Employees' Retirement System (PERS)**

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

**Public Employment Relations Board (PERB)**

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

**Reserves**

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

**State Teachers' Retirement System (STRS)**

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



**Student Financial Aid Funds**

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

## Federal Aid:

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

## State Aid:

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

**Taxonomy of Programs (TOP)**

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

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

**Tax and Revenue Anticipation Notes (TRANS)**

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

**Useful Life**

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

**Weekly Student Contact Hours (WSCH)**

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