



ADOPTION BUDGET
FISCAL YEAR 2018-19

PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 12, 2018

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Prepared in collaboration with the Fiscal Services Staff

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

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ADOPTION BUDGET FISCAL YEAR 2018-19

1. INTRODUCTION

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

1.1 California's FY 2018-19 Enacted Budget

The enacted state budget for FY 2018-19 has general fund spending at \$139 billion, up approximately \$1 billion from the May Revision. This record expenditure budget is met with an all-time high Proposition 98 guarantee of \$78.4 billion, unchanged from the May Revision. Of particular note, the enacted state budget includes \$175 million to implement the Student Centered Funding Formula (SCFF), albeit with a three-year hold harmless provision and guaranteed cost of living adjustments during this timeframe. Moreover, shifting priorities at the state resulted in \$50 million in ongoing funds dedicated to increase full-time faculty as well as \$50 million in one-time funds to help subsidize part-time faculty office hours.

Table 1 illustrates how the 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)	\$59.7 million to fund approximately 1 percent in system-wide growth	None budgeted, but the potential to earn approximately \$1.5 million in additional apportionment funds were the District to grow its resident FTES by 287	No change
Cost of Living Adjustment (COLA) (Ongoing)	\$173.1 million to fund a COLA of 2.71 percent	With a 2.71 percent COLA, the current \$5,151 per FTES will increase to \$5,291 per FTES. This results in \$4.0 million in additional, ongoing revenue	No change
Funding Formula Transition (Ongoing)	\$175 million increase to support transition to a student-focused funding formula, with three-year hold harmless provision, to replace current enrollment-driven formula	The District is not budgeting any incremental revenue associated with the funding formula transition.	No change

Full-Time Faculty Hiring (Ongoing)	\$50 million for the system to increase the number of full-time faculty positions	The District estimates it will receive \$1.15 million of this funding	This is a new proposal that was not in the May Revision
Part-Time Faculty Office Hours (One-Time)	\$50 million for the system to more fully fund part-time office hours	The District estimates it will receive \$1.15 million of this funding	This is a new proposal that was not in the May Revision

Table 1

The ongoing, unrestricted funding increases within the enacted budget, totaling \$5.15 million between COLA and full-time faculty hiring increases provide much needed revenue to offset cost increases. With year-over-year CalSTRS and CalPERS increases surpassing \$2.6 million and health benefit premium costs rising \$1.4 million, the additional operating funds are necessary to keep pace with the District's escalating expenditures. These ongoing funds are incorporated into the Adoption Budget and allow for a balanced budget.

1.2 FY 2018-19 Adoption Budget Planning

Included in the FY 2018-19 Adoption Budget is the approximately \$5.15 million in unrestricted funding from the 2.71 percent COLA and full-time faculty hiring increases. This ongoing revenue has allowed the District to fully cover the cost of salary increases (approximately \$1.1 million), 94 percent of health benefit plan increases (approximately \$1.4 million), and all pension cost increases (approximately \$2.6 million).

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

	FY 2017-18 Resident FTES Target	FY 2018-19 Resident FTES Target	FTES Difference	\$ Difference
CCC	5,381	5,381	-	\$ 997,340
DVC	15,336	15,336	-	2,671,389
LMC	7,951	7,951	-	1,478,933
Total	28,668	28,668	-	\$ 5,147,662

Table 2

2. FISCAL YEAR 2017-18 UPDATE

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

The \$6.5 million increase in ongoing revenue covered the escalating expenses the District absorbed with the CalSTRS rate rising from 12.58 percent to 14.43 percent (\$1.3 million year-over-

year operating cost increase to the District) and CalPERS rising from 13.89 percent to 15.53 percent (\$700,000 year-over-year operating cost increase to the District). In addition, the increase in ongoing revenue also covered the \$2.2 million rise in District-paid health benefit costs.

Recognizing the District's strong financial position but still cognizant of future uncertainty, the Governing Board approved salary increases for faculty and management at its October and December 2017 meetings, respectively. In addition, it allowed for the June 25, 2018, agreement with Local 1, increasing salaries by 3 percent and providing a one-time bonus. The faculty and management salary increases, retroactive to July 1, 2017, totaled \$2.1 million and represent the third ongoing salary increase in the past five years. Of course, the additional \$2.1 million in expenses will result in a corresponding decrease in the projected ending fund balance presented in the Adoption Budget.

Again, significant funding within the District's operating budget is attributable to shifting FTES between fiscal years in order to maximize apportionment revenue. This shifting of summer FTES is necessary for the District to meet its FTES target and fund the colleges' ongoing operations. Despite enrollment being relatively flat year-over-year, without shifting summer 2018 FTES, the District would face a shortfall of approximately 1,820 FTES and lose \$9.6 million in apportionment revenue this year. While this outcome did not occur, it is critical to highlight the amount of apportionment revenue not generated within the traditional academic year that the District currently budgets within its ongoing, operating budget.

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

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

Table 3

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

2.1 FY 2017-18 Changes in Revenues

Mandated Cost Reimbursements

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

Shifting FTES from Summer 2018

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

2.2 FY 2017-18 Changes in Expenditures

Compensation Increases

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

2.3 FY 2017-18 Ending Fund Balance

Table 4 shows the difference between the FY 2017-18 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2017-18 becomes the opening balance in FY 2018-19.

	<u>FY 2017-18 Adopted Budget</u>	<u>FY 2017-18 Actuals</u>
Revenues	\$ 193,065,635	\$ 192,984,143
Expenditures	190,967,333	193,078,791
Increase/(Decrease)	2,098,302	277,963
Opening Fund Balance	\$ 27,510,625	\$ 27,510,625
Ending Fund Balance	\$ 29,608,927	\$ 27,788,588

Table 4

3. FISCAL YEAR 2018-19 ADOPTION BUDGET

The enacted state budget includes \$5.15 million in additional ongoing revenue for the District through the increase in COLA and full-time faculty allocation. As mentioned, this additional funding provides for a balanced budget in FY 2018-19.

As the enacted state budget was largely unchanged from the May Revision, much of the major assumptions, including FTES targets, remain unmodified since last reported to the Governing Board. However, the District originally projected \$3 million in additional funding resulting from the funding formula change; this is no longer included in the Adoption Budget. Fortuitously, a larger COLA, the addition of full-time faculty dollars, and a smaller-than-anticipated increase in health benefits has bridged the \$3 million assumption that did not come to pass.

3.1 FY 2018-19 FTES

Resident

With a FY 2017-18 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Chart 1 reflects a six-year history of actual resident FTES, with the funded target for FY 2018-19. Of note, the borrowing effect is visibly evident with fiscal years 2013-14, 2015-16, 2017-18 having two summer sessions and, conversely, fiscal years 2014-15 and 2016-17 having no summer sessions.

Resident FTES History

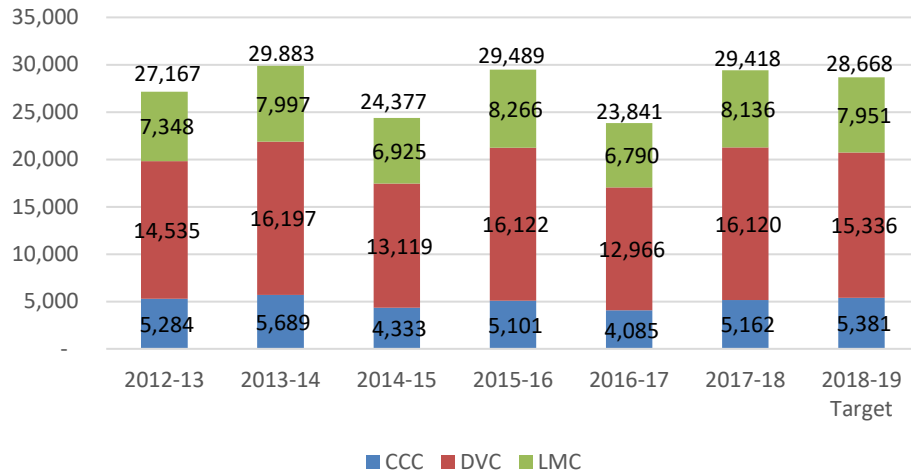


Chart 1

Nonresident

The total District nonresident target is set at a level of 2,350 FTES, with targets detailed by college in Table 5. The District is planning for a 400 nonresident FTES reduction in FY 2018-19. In recognition of declining international student enrollment, DVC is adjusting its nonresident target downwards. With a nonresident target of 2,350 FTES, \$13.6 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2018-19 NR target	250	2,000	100	2,350
Percentage	10.64%	85.11%	4.26%	100.00%

Table 5

Aggregate Resident and Nonresident FTES

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

	FY 2018-19 Total FTES Targets			
	<u>Resident</u>	<u>Nonresident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,381	250	5,631	18.15%
DVC	15,336	2,000	17,336	55.89%
LMC	7,951	100	8,051	25.96%
Total	28,668	2,350	31,018	100.00%

Table 6

3.2 Impact on Operating Fund Balance

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

the effect on the District's fund balance. Of note in the Adoption Budget is the District's operating surplus of \$367,922, approximately 0.2 percent of the total expenditure budget.

Unrestricted General Fund, Operating

Income	\$ 199,326,118
Expenses	<u>198,958,196</u>
Net Income over Expenses	\$ 367,922
Beginning Fund Balance at July 1, 2018	\$ 27,788,588
Operating Surplus	<u>367,922</u>
Projected Ending Balance at June 30, 2019	\$ 28,156,510

Table 7

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$28,156,510 at June 30, 2019, has restricted and unrestricted components. Table 8 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 9,814,927
5% Board Reserve	9,814,927
1% Site Reserves	3,514,207
Designated Reserve	<u>2,217,544</u>
Subtotal Restricted	\$ 25,361,605
	<u>Unrestricted</u>
Undesignated Reserves	\$ <u>2,794,905</u>
Subtotal Unrestricted	\$ 2,794,905
Total Reserves	\$ 28,156,510

Table 8

Chart 2 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures, with a projection for FY 2018-19.

Unrestricted General Fund, Operating Ending Fund Balance

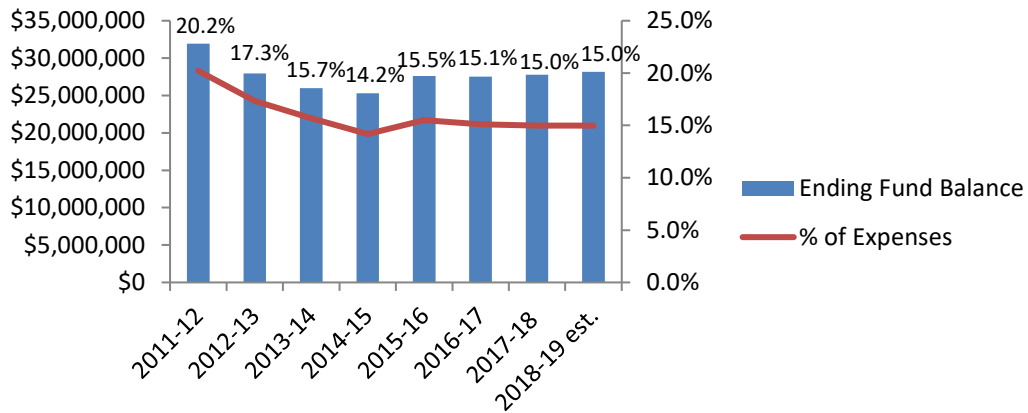


Chart 2

3.4 Compensated Absences and Retiree Health Benefit Liabilities

Compensated absences within the District are comprised of two separate components: vacation accruals and load banking. Chart 3 shows a history of the District's compensated absences. Encouragingly, for all practical purposes this liability is now completely funded.

The District dedicated substantial financial resources to buy down this liability. This dedication resulted in an increase in the fund balance from \$1.67 million in FY 2010-11 to \$12.87 million in FY 2017-18. More important is the ratio of funding in comparison to the total liability. In FY 2010-11, the District had \$1.67 million to cover a liability of \$13.98 million, a funding level of 11.7 percent. At the end of FY 2017-18, the District has 12.87 million to cover a liability of \$13.12 million, a funding level of 98.1 percent. This history is illustrated in Chart 3.

Compensated Absences History

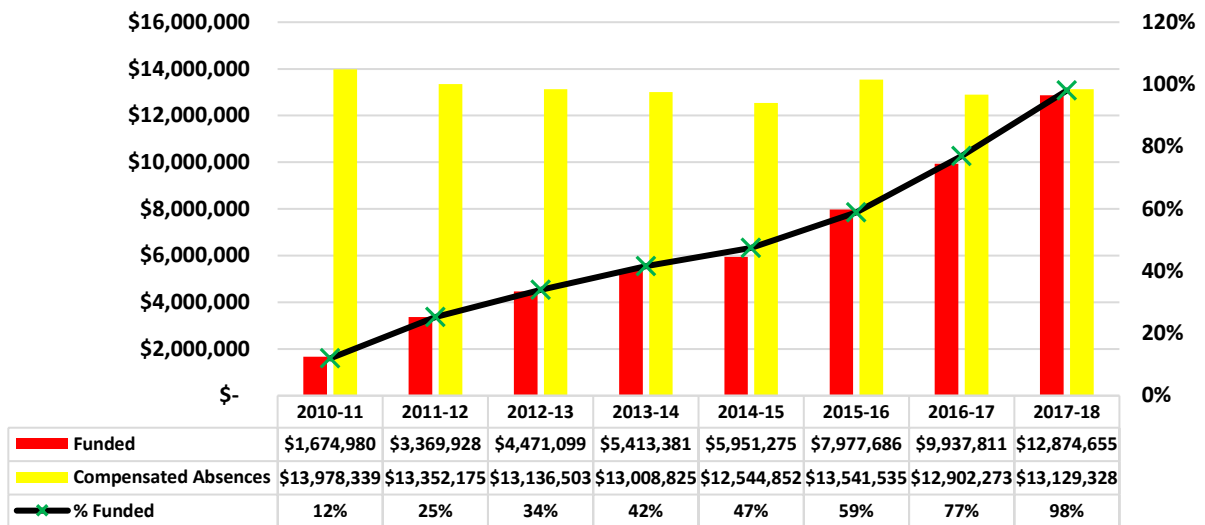


Chart 3

Further, the irrevocable trust in place for retiree health benefits is also experiencing new heights. With a market value in the trust of \$107.8 million and an additional \$17.5 million earmarked for eventual transfer into the trust, the District is over 50 percent funded for its

approximately \$238 million liability (updated liability amount under GASB 75 accounting rules).

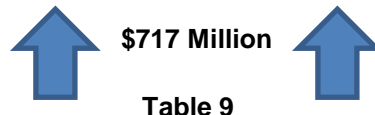
3.5 Areas of Concern

- Student demand for courses has been a multi-year issue for the District;
- the SCFF will potentially have an enormous financial impact and must be monitored fiscally and if it changes student behavior and/or outcomes;
- health benefit premium costs continue to rise;
- funding of long-term liabilities, such as pensions and retiree health benefits; and
- significant planned year-over-year increases in employer-paid pension costs for CalSTRS and CalPERS members will be a continual strain on the District's finances. District staff are currently exploring options to pre-funding at least a portion of this liability.

4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance July 1, 2018</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2019</u>
F11 Unrestricted GF	\$ 37,117,887	\$ 209,362,726	\$ 213,259,425	\$ 33,221,188
F12 Restricted GF	682,723	47,645,644	48,005,082	323,285
F21 2002 Bond Redemption	5,617,404	7,243,100	7,198,150	5,662,354
F22 2006 Bond Redemption	10,334,365	13,965,500	14,011,040	10,288,825
F23 2014 Bond Redemption	1,826,103	3,113,800	3,316,700	1,623,203
F29 Long-term Debt	15,774,654	625,500	80,000	16,320,154
F41 Capital Project	29,260,280	3,544,000	10,764,589	22,039,691
F43 Bond 2006	39,794,133	444,800	22,523,943	17,714,990
F44 Bond 2014	88,637,961	1,203,600	55,015,439	34,826,122
F51 Bookstore	1,141,751	10,483,910	10,502,638	1,123,023
F52 Cafeteria	1,129,445	1,920,826	1,778,138	1,272,133
F59 Data Center	999,786	-	-	999,786
F61 Self Insurance	826,209	111,450	50,000	887,659
F69 Retiree Benefits	17,533,084	1,671,165	5,271,300	13,932,949
F71 Student Organization	1,125,898	406,344	504,286	1,027,956
F72 Student Rep. Fee	45,290	84,051	90,177	39,164
F73 Student Center	1,771,750	314,048	167,250	1,918,548
F74 Financial Aid	-	40,925,789	40,925,789	-
F75 Scholarship Trust	497,205	5,950	8,007	495,148
F77 OPEB Irrevocable Trust	107,766,133	12,093,240	357,500	119,501,873
Total	361,882,061	355,165,443	433,829,453	283,218,051



\$717 Million

Table 9

5. CONCLUSION

Community colleges face significant challenges in improving economic times. The demand for services goes down at the same time incremental funding is available to increase those same services. As the District prepares to face this challenge in FY 2018-19, it must be innovative and market the value it provides in order to combat the sluggish enrollment it has encountered over the past several fiscal years. As Table 10 and Chart 4 clearly demonstrate, the value of an education is

undeniable and the bargain that community colleges provide is irrefutable. The District will work to capitalize on this competitive advantage while continuing to deliver a high quality educational experience to the students in its service area. Notably, the recent marketing campaign of the 4CD Promise “First Time + Full Time = Free Tuition” is already yielding results with over 1,000 students currently signed up for the program in fall 2018. Further, the implementation of the compressed calendar should provide opportunities to serve additional students as the District aligns its course patterns to meet the needs of its diverse population. The District is certain that as it undertakes the collaborative strategic planning process over the next year, additional avenues for improvement will be uncovered.

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

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

Table 10

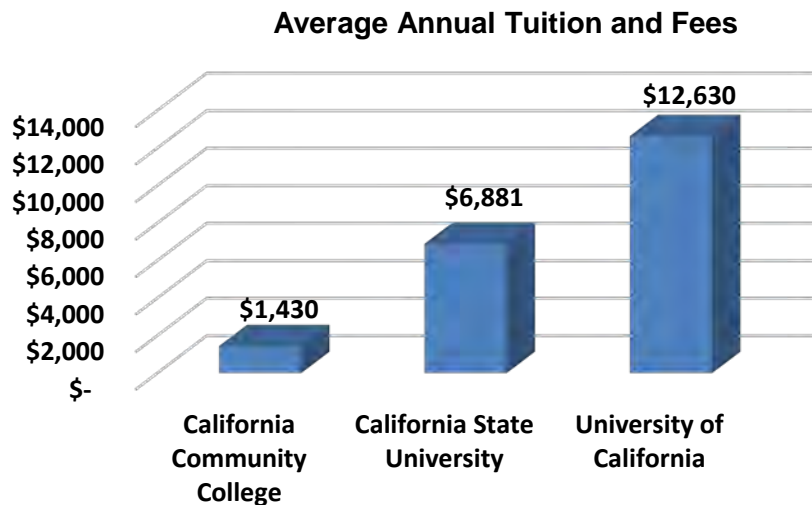


Chart 4

6. ADOPTION BUDGET – FISCAL YEAR 2018-19

The Adoption Budget for Fiscal Year 2018-19 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
2018-2019 ADOPTION BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2018							
Total Beginning Fund Balance	1,587,245	3,667,931	1,962,825	7,218,001	996,066	19,574,521	27,788,588
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	51,472,178	51,472,178
Property Taxes	-	-	-	-	-	101,793,671	101,793,671
Local Funding	-	-	-	-	-	2,970,285	2,970,285
Student Enrollment Fees, 98%	-	-	-	-	-	16,001,851	16,001,851
Subtotal	-	-	-	-	-	172,237,985	172,237,985
State Revenues <i>(exclusive of Apportionment revenue)</i>	77,953	666,050	92,390	836,393	-	7,376,448	8,212,841
Local Revenues, SB 361 Revenue Allocation	466,079	2,690,890	80,697	3,237,666	-	13,652,606	16,890,272
Local Revenues beyond SB 361 Revenue Allocation	239,174	309,094	1,013,186	1,561,454	981,500	-	2,542,954
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	232,071	80,000	312,071	-	-	312,071
Intrafund and Subfund Transfers In	343,380	828,006	391,503	1,562,889	989,189	25,936,486	28,488,564
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,126,586	4,726,111	1,660,771	7,513,468	1,972,689	219,203,525	228,689,682
Operating Allocation	28,354,785	81,284,687	40,173,512	149,812,984	17,851,206	-	167,664,190
TOTAL RESOURCES	31,068,616	89,678,729	43,797,108	164,544,453	20,819,961	238,778,046	424,142,460

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	6,928,214	24,300,396	9,936,439	41,165,049	-	-	41,165,049
Part-time Faculty, Instructional & Non-Instructional	5,819,533	19,256,683	8,166,193	33,242,409	-	272,968	33,515,377
Academic Managers	1,756,447	2,642,511	1,905,540	6,304,498	1,062,792	131,208	7,498,498
Classified Managers	863,928	1,317,008	1,266,946	3,447,882	3,642,267	-	7,090,149
Full-time Classified	3,803,955	9,967,388	5,717,079	19,488,422	5,485,134	95,972	25,069,528
Hourly classified, students, other	802,070	1,235,313	734,436	2,771,819	343,372	27,538	3,142,729
Total Salaries	19,974,147	58,719,299	27,726,633	106,420,079	10,533,565	527,686	117,481,330
Employee Benefits	6,721,856	21,176,480	10,223,876	38,122,212	5,187,266	13,580,780	56,890,258
Total Salaries and Benefits	26,696,003	79,895,779	37,950,509	144,542,291	15,720,831	14,108,466	174,371,588
Supplies	497,587	1,386,992	811,646	2,696,225	290,050	1,500	2,987,775
Operating expenses	1,116,696	3,561,729	2,009,396	6,687,821	2,856,373	8,909,746	18,453,940
Equipment and Capital Outlay	149,327	156,111	64,508	369,946	113,200	-	483,146
Other Outgo	553,100	82,897	225,750	861,747	700,000	1,100,000	2,661,747
Intrafund and Subfund Transfers Out	455,246	1,093,510	549,096	2,097,852	425,000	194,504,902	197,027,754
TOTAL USES	29,467,959	86,177,018	41,610,905	157,255,882	20,105,454	218,624,614	395,985,950
Net Revenues over/(under) Expenditures	13,412	(166,220)	223,378	70,570	(281,559)	578,911	367,922
ENDING FUND BALANCE, June, 30, 2019	1,600,657	3,501,711	2,186,203	7,288,571	714,507	20,153,432	28,156,510
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	285,000	2,535,365	447,583	3,267,948	246,259	9,814,927	13,329,134
Designated Reserves - Deficit Reserves, 5% Board Reserve	490,347	558,661	579,583	1,628,591	92,507	10,311,373	12,032,471
Undesignated Reserves	825,310	407,685	1,159,037	2,392,032	375,741	27,132	2,794,905
	1,600,657	3,501,711	2,186,203	7,288,571	714,507	20,153,432	28,156,510

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 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 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	28,881,510	28,881,510	29,035,100
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	22,235,685	22,235,685	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	645,286	645,286	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	327	4,517	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	83,353,625	83,353,625	83,753,164
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	(819,253)	(819,253)	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,561,403	2,561,403	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,586,277	12,587,965	12,486,368
8919 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	3,874,638	3,874,639	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,001,851	16,001,851	16,001,851
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 169,321,349	\$ 169,327,228	\$ 172,237,985
8160 Veterans Education	3,943	4,608	2,995	2,995	5,719	2,995
Total Federal Revenues	\$ 3,943	\$ 4,608	\$ 2,995	\$ 2,995	\$ 5,719	\$ 2,995
8613 Apprenticeship Revenue	366,317	439,263	501,500	501,500	439,465	541,103
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	504,201	504,201	583,507
8617 Part Time Office Hours	148,970	261,903	250,000	287,495	287,495	1,150,000
8618 Part Time Health Revenue	40,962	36,190	40,000	22,856	22,856	31,500
8620 General Categorical Programs	308,810	317,515	295,290	295,290	309,184	295,290
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	4,131,499	4,131,499	4,774,049
8690 State Tax Subventions	16,494,124	3,406,639	759,092	1,504,652	1,504,652	837,392
Total Other State Revenues	\$ 22,325,240	\$ 8,912,551	\$ 6,270,130	\$ 7,247,493	\$ 7,199,352	\$ 8,212,841

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
8840 Sales and Commissions	111,574	108,953	-	111,185	111,184	-
8851 Rentals and Leases	257,880	277,904	180,000	341,124	340,724	150,000
8860 Interest and Investment Income	304,798	638,030	550,000	1,050,000	1,128,107	925,000
8874 2% of Enrollment Fees	338,430	332,119	338,430	338,430	326,568	329,471
8870 Other Student Fees and Charges	2,091,374	2,193,294	1,984,412	2,175,536	2,067,665	1,808,195
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	12,624,624	12,624,624	13,652,606
8880 Other Student Fees	1,245,186	1,685,595	1,375,000	1,315,250	1,465,227	1,100,000
8890 Other Local Revenues	1,704,494	1,792,158	1,131,772	2,129,040	1,584,833	1,467,954
Total Other Local Revenues	\$ 19,324,313	\$ 20,286,389	\$ 20,319,540	\$ 20,085,189	\$ 19,648,932	\$ 19,433,226
Total Revenues	\$ 203,211,354	\$ 194,100,124	\$ 192,044,755	\$ 196,657,026	\$ 196,181,231	\$ 199,887,047
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	2,070	2,070	-
8910 Proceeds of General Fixed Assets	2,138	20,168	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	365,092	921,496	281,110	281,110	214,610	312,071
8990 Intrafund and Subfund Transfers In	38,310,369	27,497,860	27,133,551	28,539,095	28,089,119	28,488,564
8994 Operating Allocation	153,693,621	155,471,064	162,152,719	160,238,899	160,238,899	167,664,190
Total Other Financing Sources	\$ 192,373,115	\$ 183,912,588	\$ 189,569,380	\$ 189,063,174	\$ 188,545,730	\$ 196,466,825
Total Revenues and Other Financing Sources	\$ 395,584,469	\$ 378,012,712	\$ 381,614,135	\$ 385,720,200	\$ 384,726,961	\$ 396,353,872

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adopted Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	32,542,938	34,609,214	33,739,591	33,739,591	33,716,525	34,234,597
1200 Noninstructional Salaries Full Time	12,742,530	13,363,204	14,244,985	13,895,639	13,185,413	14,428,950
1300 Instructional Salaries Part Time	31,233,304	29,958,920	32,322,330	29,753,798	29,930,142	32,285,525
1400 Noninstructional Salaries Part Time	1,731,227	1,630,971	1,291,583	1,453,848	1,637,901	1,229,852
Total Academic Salaries	\$ 78,249,999	\$ 79,562,309	\$ 81,598,489	\$ 78,842,876	\$ 78,469,981	\$ 82,178,924
2100 Noninstructional Salaries Full Time	25,264,121	26,303,308	27,816,647	27,808,788	25,631,917	28,776,837
2200 Instructional Aides Full Time	2,794,646	2,933,798	3,172,169	3,172,169	2,886,227	3,382,840
2300 Variable Non-Instructional	3,288,599	3,634,726	1,933,186	1,993,340	3,851,869	2,519,208
2400 Variable Classroom Aide	1,075,460	888,058	506,757	508,649	927,447	508,915
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	252,802	292,997	114,587	133,817	197,434	114,606
Total Classified Salaries	\$ 32,774,752	\$ 34,052,887	\$ 33,543,346	\$ 33,616,763	\$ 33,494,894	\$ 35,302,406
3000 Benefits	46,595,026	49,347,611	53,680,625	52,826,481	52,045,293	56,890,258
Total Salaries and Benefits	\$ 157,619,777	\$ 162,962,807	\$ 168,822,460	\$ 165,286,120	\$ 164,010,168	\$ 174,371,588
4000 Supplies and Materials	\$ 1,730,353	\$ 1,755,466	\$ 2,757,361	\$ 2,532,405	\$ 1,254,909	\$ 2,987,775

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5100 Consultants	1,161,353	1,138,594	1,140,164	1,138,147	1,063,788	1,237,036
5200 Travel	689,243	701,458	959,691	964,042	739,209	919,037
5300 Dues and Memberships	385,487	378,525	327,248	329,479	375,711	326,594
5400 Insurance	3,281,901	3,100,109	3,456,522	2,943,487	3,069,120	3,370,640
5500 Utilities and Housekeeping	3,976,131	4,368,810	4,697,762	4,648,609	4,593,501	4,862,811
5600 Contract Services	3,632,317	3,715,189	3,650,753	3,711,197	3,974,029	3,679,834
5690 Other Operating Expenses	987,186	1,262,491	1,360,922	1,229,143	1,317,687	1,466,622
5700 Legal/Elections/Audit Expenses	561,294	1,014,965	675,000	1,300,001	1,300,981	1,225,000
5800 Other Services and Expenses	1,316,390	1,238,626	1,187,568	1,264,586	1,521,589	1,311,768
5900 Interprogram Charges (credits)	(70,645)	(9,036)	54,598	54,598	(57,456)	54,598
Total Other Operating Expenses	\$ 15,920,657	\$ 16,909,731	\$ 17,510,228	\$ 17,583,289	\$ 17,898,159	\$ 18,453,940
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	16,159	21,637	7,718	7,718	25,105	21,000
6300 Library Books	77,899	81,494	61,750	68,155	77,125	61,750
6400 Equipment	768,481	527,228	452,417	443,566	352,553	398,896
Total Capital Outlay	\$ 862,539	\$ 630,359	\$ 523,385	\$ 520,939	\$ 454,783	\$ 483,146
7300 Interfund Transfers Out	17,922,773	10,841,580	1,351,802	8,309,017	8,266,251	2,659,650
7600 Other Student Payments	2,875	2,794	2,097	2,097	4,302	2,097
7800 Intrafund and Subfund Transfers Out	45,501,687	29,557,507	26,395,781	32,572,831	32,321,523	29,363,564
7894 Operating Allocation from	153,693,621	155,471,064	162,152,719	160,238,899	160,238,899	167,664,190
Total Transfers and Other Outgo	\$ 217,120,956	\$ 195,872,945	\$ 189,902,399	\$ 201,122,844	\$ 200,830,975	\$ 199,689,501
Total Expenses	\$ 393,254,282	\$ 378,131,308	\$ 379,515,833	\$ 387,045,597	\$ 384,448,994	\$ 395,985,950

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 2,330,187	\$ (118,596)	\$ 2,098,302	\$ (1,325,397)	\$ 277,967	\$ 367,922
Beginning Fund Balance	25,299,032	27,629,219	27,534,574	27,510,623	27,510,621	27,788,588
Ending Fund Balance	\$ 27,629,219	\$ 27,510,623	\$ 29,632,876	\$ 26,185,226	\$ 27,788,588	\$ 28,156,510
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7902 5% Board Contingency Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7903 Deficit Funding Reserve	-	-	838,473	838,473	-	861,190
7904 College/DO Local Reserves (1% minimum)	-	-	4,282,818	3,206,957	-	3,514,207
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	998,988	1,114,126	-	1,267,413
			<u>25,170,774</u>	<u>23,606,343</u>		<u>25,361,605</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	1,115,628	-	27,132
7999 Undesignated College and DO Reserves	-	-	4,148,622	1,463,255	-	2,767,773
			<u>4,462,102</u>	<u>2,578,883</u>		<u>2,794,905</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,632,876	\$ 26,185,226	\$ -	\$ 28,156,510

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8613 Apprenticeship Revenue	7,325	8,783	9,500	9,500	8,788	9,840
8620 General Categorical Programs	74,053	70,656	68,113	68,113	67,243	68,113
Total Other State Revenues	\$ 81,378	\$ 79,439	\$ 77,613	\$ 77,613	\$ 76,031	\$ 77,953
8840 Sales and Commissions	30	15	-	105	105	-
8851 Rentals and Leases	82,553	58,650	50,000	112,343	111,943	50,000
8874 2% of Enrollment Fees	34,116	34,784	34,126	34,126	32,079	32,079
8870 Other Student Fees and Charges	169,925	170,012	115,692	170,684	138,992	84,000
8880 Other Student Fees	143,161	152,128	250,000	7,939	127,946	350,000
8890 Other Local Revenues	522,315	689,357	301,445	684,077	688,018	189,174
Total Other Local Revenues	\$ 952,100	\$ 1,104,946	\$ 751,263	\$ 1,009,274	\$ 1,099,083	\$ 705,253
Total Revenues	\$ 1,033,478	\$ 1,184,385	\$ 828,876	\$ 1,086,887	\$ 1,175,114	\$ 783,206
8910 Proceeds of General Fixed Assets	-	18,558	-	-	-	-
8980 Interfund Transfers In	14,900	737,528	-	-	13,500	-
8990 Intrafund and Subfund Transfers In	579,643	1,300,577	343,650	275,277	274,358	343,380
8994 Operating Allocation	26,701,810	26,035,430	27,128,179	26,821,688	26,821,688	28,354,785
Total Other Financing Sources	\$ 27,296,353	\$ 28,092,093	\$ 27,471,829	\$ 27,096,965	\$ 27,109,546	\$ 28,698,165
Total Revenues and Other Financing Sources	\$ 28,329,831	\$ 29,276,478	\$ 28,300,705	\$ 28,183,852	\$ 28,284,660	\$ 29,481,371

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adopted Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	6,022,447	5,994,185	5,630,027	5,630,027	5,683,270	5,305,236
1200 Noninstructional Salaries Full Time	3,175,318	3,442,328	3,513,051	3,513,051	3,386,370	3,379,425
1300 Instructional Salaries Part Time	5,660,815	5,441,892	5,340,988	5,340,988	5,029,784	5,460,778
1400 Noninstructional Salaries Part Time	561,750	525,333	429,136	484,279	430,111	358,755
Total Academic Salaries	\$ 15,420,330	\$ 15,403,738	\$ 14,913,202	\$ 14,968,345	\$ 14,529,535	\$ 14,504,194
2100 Noninstructional Salaries Full Time	3,558,839	3,752,325	3,935,871	3,935,871	3,799,920	4,044,193
2200 Instructional Aides Full Time	606,593	554,581	569,468	569,468	541,589	623,690
2300 Variable Non-Instructional	887,354	991,129	516,542	418,733	882,680	781,549
2400 Variable Classroom Aide	85,302	39,084	24,312	24,312	32,136	19,000
2600 Variable Aide Other	2,432	-	1,502	1,502	-	1,521
Total Classified Salaries	\$ 5,140,520	\$ 5,337,119	\$ 5,047,695	\$ 4,949,886	\$ 5,256,325	\$ 5,469,953
3000 Benefits	6,092,895	6,388,844	6,384,379	6,370,191	6,579,105	6,721,856
Total Salaries and Benefits	\$ 26,653,745	\$ 27,129,701	\$ 26,345,276	\$ 26,288,422	\$ 26,364,965	\$ 26,696,003
4000 Supplies and Materials	\$ 396,373	\$ 373,649	\$ 408,815	\$ 746,470	\$ 299,967	\$ 497,587
5100 Consultants	44,865	63,826	36,804	36,804	23,037	65,804
5200 Travel	84,551	91,202	90,562	94,812	110,504	98,569
5300 Dues and Memberships	81,755	86,251	81,081	81,081	77,452	81,081
5400 Insurance	117,568	105,741	115,692	115,692	85,400	115,700
5500 Utilities and Housekeeping	41,845	35,517	47,738	46,238	38,903	69,576
5600 Contract Services	524,571	362,063	435,931	435,931	621,825	490,641
5690 Other Operating Expenses	130,185	159,818	86,034	86,034	112,904	149,101
5800 Other Services and Expenses	76,052	75,934	46,724	46,724	60,415	46,224
Total Other Operating Expenses	\$ 1,101,392	\$ 980,352	\$ 940,566	\$ 943,316	\$ 1,130,440	\$ 1,116,696

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6200 Buildings	16,159	21,637	7,718	7,718	25,105	21,000
6300 Library Books	22,767	23,048	10,500	13,304	15,537	10,500
6400 Equipment	121,164	131,119	141,960	131,790	110,593	117,827
Total Capital Outlay	\$ 160,090	\$ 175,804	\$ 160,178	\$ 152,812	\$ 151,235	\$ 149,327
7300 Interfund Transfers Out	65,361	55,287	81,152	81,152	53,012	553,100
7600 Other Student Payments	2,875	2,300	-	-	1,770	-
7800 Intrafund and Subfund Transfers Out	66,480	339,405	244,793	244,793	230,049	455,246
Total Transfers and Other Outgo	\$ 134,716	\$ 396,992	\$ 325,945	\$ 325,945	\$ 284,831	\$ 1,008,346
Total Expenses	\$ 28,446,316	\$ 29,056,498	\$ 28,180,780	\$ 28,456,965	\$ 28,231,438	\$ 29,467,959
Net Revenues Over (Under) Expenses	\$ (116,485)	\$ 219,980	\$ 119,925	\$ (273,113)	\$ 53,222	\$ 13,412
Beginning Fund Balance	1,430,531	1,314,045	1,536,880	1,534,023	1,534,023	1,587,245
Ending Fund Balance	\$ 1,314,046	\$ 1,534,025	\$ 1,656,805	\$ 1,260,910	\$ 1,587,245	\$ 1,600,657
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	145,617	145,617	-	144,435
7904 College/DO Local Reserves (1% minimum)	-	-	282,094	282,094	-	285,000
7900 Designated Reserves	-	-	346,952	334,881	-	345,912
			<u>774,663</u>	<u>762,592</u>		<u>775,347</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	882,142	498,318	-	825,310
			<u>882,142</u>	<u>498,318</u>		<u>825,310</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,656,805	\$ 1,260,910	\$ -	\$ 1,600,657

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8160 Veterans Education	-	2,646	-	-	3,255	-
Total Federal Revenues	\$ -	\$ 2,646	\$ -	\$ -	\$ 3,255	\$ -
8613 Apprenticeship Revenue	358,992	430,480	492,000	492,000	430,677	531,263
8620 General Categorical Programs	142,367	148,808	134,787	134,787	147,349	134,787
Total Other State Revenues	\$ 501,359	\$ 579,288	\$ 626,787	\$ 626,787	\$ 578,026	\$ 666,050
8840 Sales and Commissions	109,712	107,910	-	111,080	111,079	-
8851 Rentals and Leases	132,201	155,501	130,000	162,210	162,210	100,000
8874 2% of Enrollment Fees	238,190	233,254	238,180	238,180	231,635	231,635
8870 Other Student Fees and Charges	1,829,913	1,917,294	1,853,780	1,918,505	1,823,344	1,709,255
8880 Other Student Fees	1,070,692	1,477,930	750,000	1,285,031	1,283,050	750,000
8890 Other Local Revenues	305,327	260,034	176,616	330,335	327,300	209,094
Total Other Local Revenues	\$ 3,686,035	\$ 4,151,923	\$ 3,148,576	\$ 4,045,341	\$ 3,938,618	\$ 2,999,984
Total Revenues	\$ 4,187,394	\$ 4,733,857	\$ 3,775,363	\$ 4,672,128	\$ 4,519,899	\$ 3,666,034
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	2,070	2,070	-
8980 Interfund Transfers In	280,692	133,968	201,110	201,110	201,110	232,071
8990 Intrafund and Subfund Transfers In	2,149,291	901,701	814,760	865,116	806,668	828,006
8994 Operating Allocation	74,723,447	76,061,574	79,330,700	78,365,343	78,365,343	81,284,687
Total Other Financing Sources	\$ 77,155,325	\$ 77,099,243	\$ 80,346,570	\$ 79,433,639	\$ 79,375,191	\$ 82,344,764
Total Revenues and Other Financing Sources	\$ 81,342,719	\$ 81,833,100	\$ 84,121,933	\$ 84,105,767	\$ 83,895,090	\$ 86,010,798

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adopted Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	18,935,032	20,744,348	20,329,187	20,329,187	20,315,038	21,161,538
1200 Noninstructional Salaries Full Time	5,135,484	5,100,915	5,563,071	5,174,663	4,987,701	5,781,369
1300 Instructional Salaries Part Time	17,888,538	16,795,246	19,352,740	16,784,208	17,046,978	19,022,847
1400 Noninstructional Salaries Part Time	416,628	309,402	254,305	360,256	397,822	233,836
Total Academic Salaries	\$ 42,375,682	\$ 42,949,911	\$ 45,499,303	\$ 42,648,314	\$ 42,747,539	\$ 46,199,590
2100 Noninstructional Salaries Full Time	8,127,935	8,222,503	9,279,786	9,279,786	8,111,074	9,809,725
2200 Instructional Aides Full Time	1,201,903	1,253,276	1,337,053	1,337,053	1,251,154	1,474,671
2300 Variable Non-Instructional	1,418,109	1,554,659	811,758	905,418	1,723,737	826,146
2400 Variable Classroom Aide	433,154	339,574	337,698	339,590	318,660	345,168
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	177,159	196,539	63,999	83,229	144,911	63,999
Total Classified Salaries	\$ 11,457,384	\$ 11,566,551	\$ 11,830,294	\$ 11,945,076	\$ 11,549,536	\$ 12,519,709
3000 Benefits	16,556,570	17,895,062	19,920,861	18,881,188	18,604,526	21,176,480
Total Salaries and Benefits	\$ 70,389,636	\$ 72,411,524	\$ 77,250,458	\$ 73,474,578	\$ 72,901,601	\$ 79,895,779
4000 Supplies and Materials	\$ 594,392	\$ 566,359	\$ 1,371,150	\$ 620,817	\$ 277,543	\$ 1,386,992
5100 Consultants	162,740	177,674	78,279	121,262	95,486	131,048
5200 Travel	235,252	223,733	376,225	378,375	246,028	344,218
5300 Dues and Memberships	98,258	114,576	67,800	67,900	85,467	57,920
5400 Insurance	1,566,785	1,643,961	1,645,890	1,412,006	1,556,700	1,560,000
5500 Utilities and Housekeeping	116,145	80,941	105,344	109,082	99,479	106,544
5600 Contract Services	779,855	769,467	731,709	684,846	889,915	738,519
5690 Other Operating Expenses	210,680	380,113	524,553	392,073	351,112	467,186
5800 Other Services and Expenses	97,637	79,658	157,094	171,854	19,396	156,294
Total Other Operating Expenses	\$ 3,267,352	\$ 3,470,123	\$ 3,686,894	\$ 3,337,398	\$ 3,343,583	\$ 3,561,729

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6300 Library Books	54,637	44,858	40,000	43,601	49,888	40,000
6400 Equipment	340,638	205,333	145,399	144,118	112,908	116,111
Total Capital Outlay	\$ 395,275	\$ 250,191	\$ 185,399	\$ 187,719	\$ 162,796	\$ 156,111
7300 Interfund Transfers Out	3,778,048	4,253,429	91,045	6,648,260	6,637,980	80,800
7600 Other Student Payments	-	494	2,097	2,097	2,532	2,097
7800 Intrafund and Subfund Transfers Out	1,660,758	1,664,878	443,351	1,000,567	919,399	1,093,510
Total Transfers and Other Outgo	\$ 5,438,806	\$ 5,918,801	\$ 536,493	\$ 7,650,924	\$ 7,559,911	\$ 1,176,407
Total Expenses	\$ 80,085,461	\$ 82,616,998	\$ 83,030,394	\$ 85,271,436	\$ 84,245,434	\$ 86,177,018
Net Revenues Over (Under) Expenses	\$ 1,257,258	\$ (783,898)	\$ 1,091,539	\$ (1,165,669)	\$ (350,344)	\$ (166,220)
Beginning Fund Balance	3,544,915	4,802,173	4,021,107	4,018,275	4,018,275	3,667,931
Ending Fund Balance	\$ 4,802,173	\$ 4,018,275	\$ 5,112,646	\$ 2,852,606	\$ 3,667,931	\$ 3,501,711
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	386,689	386,689	-	411,645
7904 College/DO Local Reserves (1% minimum)	-	-	3,233,608	2,332,747	-	2,535,365
7900 Designated Reserves	-	-	123,512	133,170	-	147,016
			<u>3,743,809</u>	<u>2,852,606</u>		<u>3,094,026</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	1,368,837	-	-	407,685
			<u>1,368,837</u>	<u>0</u>		<u>407,685</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,112,646	\$ 2,852,606	\$ -	\$ 3,501,711

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8160 Veterans Education	3,943	1,962	2,995	2,995	2,464	2,995
Total Federal Revenues	\$ 3,943	\$ 1,962	\$ 2,995	\$ 2,995	\$ 2,464	\$ 2,995
8620 General Categorical Programs	92,390	98,051	92,390	92,390	94,592	92,390
Total Other State Revenues	\$ 92,390	\$ 98,051	\$ 92,390	\$ 92,390	\$ 94,592	\$ 92,390
8840 Sales and Commissions	1,832	1,028	-	-	-	-
8851 Rentals and Leases	43,126	63,753	-	66,571	66,571	-
8874 2% of Enrollment Fees	66,124	64,081	66,124	66,124	62,854	65,757
8870 Other Student Fees and Charges	91,536	105,988	14,940	86,347	105,329	14,940
8880 Other Student Fees	31,333	55,537	375,000	22,280	54,231	-
8890 Other Local Revenues	805,385	750,092	597,211	1,054,570	537,693	1,013,186
Total Other Local Revenues	\$ 1,039,336	\$ 1,040,479	\$ 1,053,275	\$ 1,295,892	\$ 826,678	\$ 1,093,883
Total Revenues	\$ 1,135,669	\$ 1,140,492	\$ 1,148,660	\$ 1,391,277	\$ 923,734	\$ 1,189,268
8910 Proceeds of General Fixed Assets	238	-	-	-	-	-
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	2,883,565	534,880	680,842	673,473	667,815	391,503
8994 Operating Allocation	35,904,604	36,877,164	38,429,440	37,991,232	37,991,232	40,173,512
Total Other Financing Sources	\$ 38,788,407	\$ 37,412,044	\$ 39,190,282	\$ 38,744,705	\$ 38,659,047	\$ 40,645,015
Total Revenues and Other Financing Sources	\$ 39,924,076	\$ 38,552,536	\$ 40,338,942	\$ 40,135,982	\$ 39,582,781	\$ 41,834,283

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	7,585,459	7,463,681	7,780,377	7,780,377	7,718,217	7,767,823
1200 Noninstructional Salaries Full Time	3,476,723	3,842,261	4,076,891	4,076,891	3,933,149	4,074,156
1300 Instructional Salaries Part Time	7,683,951	7,721,782	7,628,602	7,628,602	7,853,380	7,801,900
1400 Noninstructional Salaries Part Time	517,289	547,482	364,293	364,293	564,694	364,293
Total Academic Salaries	\$ 19,263,422	\$ 19,575,206	\$ 19,850,163	\$ 19,850,163	\$ 20,069,440	\$ 20,008,172
2100 Noninstructional Salaries Full Time	5,233,066	5,281,441	5,516,014	5,516,014	4,935,764	5,699,546
2200 Instructional Aides Full Time	986,150	1,125,941	1,265,648	1,265,648	1,093,484	1,284,479
2300 Variable Non-Instructional	745,596	666,033	356,819	445,251	804,832	540,603
2400 Variable Classroom Aide	557,004	509,400	144,747	144,747	576,651	144,747
2600 Variable Aide Other	73,211	96,458	49,086	49,086	52,523	49,086
Total Classified Salaries	\$ 7,595,027	\$ 7,679,273	\$ 7,332,314	\$ 7,420,746	\$ 7,463,254	\$ 7,718,461
3000 Benefits	8,542,439	9,019,990	9,871,827	9,871,877	9,493,566	10,223,876
Total Salaries and Benefits	\$ 35,400,888	\$ 36,274,469	\$ 37,054,304	\$ 37,142,786	\$ 37,026,260	\$ 37,950,509
4000 Supplies and Materials	\$ 468,827	\$ 490,428	\$ 708,896	\$ 872,181	\$ 434,173	\$ 811,646
5100 Consultants	60,320	88,229	122,921	122,921	51,711	122,921
5200 Travel	121,429	109,396	134,775	138,225	134,190	134,775
5300 Dues and Memberships	90,357	66,333	58,667	58,667	74,279	61,493
5400 Insurance	-	21,849	14,940	14,940	26,171	14,940
5500 Utilities and Housekeeping	45,382	45,952	33,092	33,092	37,277	33,092
5600 Contract Services	740,117	579,846	814,417	814,417	660,633	814,417
5690 Other Operating Expenses	548,633	635,888	659,310	659,310	765,002	759,310
5700 Legal/Elections/Audit Expenses	-	-	-	-	15	-
5800 Other Services and Expenses	29,217	49,544	13,850	13,850	75,623	13,850
5900 Interprogram Charges (credits)	(70,683)	(9,149)	54,598	54,598	(57,520)	54,598
Total Other Operating Expenses	\$ 1,564,772	\$ 1,587,888	\$ 1,906,570	\$ 1,910,020	\$ 1,767,381	\$ 2,009,396

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6300 Library Books	495	13,588	11,250	11,250	11,700	11,250
6400 Equipment	33,350	60,895	53,258	55,858	59,370	53,258
Total Capital Outlay	\$ 33,845	\$ 74,483	\$ 64,508	\$ 67,108	\$ 71,070	\$ 64,508
7300 Interfund Transfers Out	178,964	82,864	79,605	79,605	75,259	225,750
7800 Intrafund and Subfund Transfers Out	1,383,670	338,646	243,742	243,742	230,631	549,096
Total Transfers and Other Outgo	\$ 1,562,634	\$ 421,510	\$ 323,347	\$ 323,347	\$ 305,890	\$ 774,846
Total Expenses	\$ 39,030,966	\$ 38,848,778	\$ 40,057,625	\$ 40,315,442	\$ 39,604,774	\$ 41,610,905
Net Revenues Over (Under) Expenses	\$ 893,110	\$ (296,242)	\$ 281,317	\$ (179,460)	\$ (21,993)	\$ 223,378
Beginning Fund Balance	1,387,949	2,281,059	1,984,818	1,984,818	1,984,818	1,962,825
Ending Fund Balance	\$ 2,281,059	\$ 1,984,817	\$ 2,266,135	\$ 1,805,358	\$ 1,962,825	\$ 2,186,203
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	220,035	220,035	-	213,419
7904 College/DO Local Reserves (1% minimum)	-	-	403,450	403,450	-	447,583
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	264,064	248,864	-	277,223
			<u>976,490</u>	<u>961,290</u>		<u>1,027,166</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,289,645	844,068	-	1,159,037
			<u>1,289,645</u>	<u>844,068</u>		<u>1,159,037</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,266,135	\$ 1,805,358	\$ -	\$ 2,186,203

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	304,798	638,030	550,000	1,050,000	1,128,107	925,000
8890 Other Local Revenues	71,467	92,675	56,500	60,058	31,822	56,500
Total Other Local Revenues	\$ 376,265	\$ 730,705	\$ 606,500	\$ 1,110,058	\$ 1,159,929	\$ 981,500
Total Revenues	\$ 376,265	\$ 730,705	\$ 606,500	\$ 1,110,058	\$ 1,159,929	\$ 981,500
8910 Proceeds of General Fixed Assets	1,900	1,610	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	69,500	50,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,351,978	1,173,284	1,310,522	1,310,522	925,571	989,189
8994 Operating Allocation	16,363,760	16,496,896	17,264,400	17,060,636	17,060,636	17,851,206
Total Other Financing Sources	\$ 17,787,138	\$ 17,721,790	\$ 18,576,922	\$ 18,373,158	\$ 17,987,239	\$ 18,842,395
Total Revenues and Other Financing Sources	\$ 18,163,403	\$ 18,452,495	\$ 19,183,422	\$ 19,483,216	\$ 19,147,168	\$ 19,823,895
Uses:						
1200 Noninstructional Salaries Full Time	955,005	917,700	1,091,972	1,091,972	839,131	1,062,792
1400 Noninstructional Salaries Part Time	15,479	398	-	-	254	-
Total Academic Salaries	\$ 970,484	\$ 918,098	\$ 1,091,972	\$ 1,091,972	\$ 839,385	\$ 1,062,792
2100 Noninstructional Salaries Full Time	8,277,441	8,751,621	9,016,924	9,016,924	8,724,967	9,127,401
2300 Variable Non-Instructional	236,431	421,630	220,500	220,500	437,182	343,372
Total Classified Salaries	\$ 8,513,872	\$ 9,173,251	\$ 9,237,424	\$ 9,237,424	\$ 9,162,149	\$ 9,470,773
3000 Benefits	4,025,217	4,428,022	4,890,056	4,890,056	4,554,927	5,187,266

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Total Salaries and Benefits	\$ 13,509,573	\$ 14,519,371	\$ 15,219,452	\$ 15,219,452	\$ 14,556,461	\$ 15,720,831
4000 Supplies and Materials	\$ 270,761	\$ 325,030	\$ 268,500	\$ 292,816	\$ 243,105	\$ 290,050
5100 Consultants	893,428	808,865	902,160	857,160	893,554	917,263
5200 Travel	248,011	277,127	358,129	350,443	246,300	331,475
5300 Dues and Memberships	115,117	111,365	119,700	121,831	138,513	125,600
5500 Utilities and Housekeeping	107,485	103,530	150,210	148,848	113,309	150,110
5600 Contract Services	118,794	275,711	176,785	179,585	198,422	140,500
5690 Other Operating Expenses	97,687	86,671	91,025	91,726	88,669	91,025
5700 Legal/Elections/Audit Expenses	5,640	5,708	-	5,000	5,965	5,000
5800 Other Services and Expenses	1,113,484	1,033,490	969,900	1,032,158	1,366,155	1,095,400
5900 Interprogram Charges (credits)	38	113	-	-	64	-
Total Other Operating Expenses	\$ 2,699,684	\$ 2,702,580	\$ 2,767,909	\$ 2,786,751	\$ 3,050,951	\$ 2,856,373
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	270,619	123,290	111,800	111,800	69,682	111,700
Total Capital Outlay	\$ 270,619	\$ 123,290	\$ 113,300	\$ 113,300	\$ 69,682	\$ 113,200
7300 Interfund Transfers Out	1,200,000	850,000	-	400,000	400,000	700,000
7800 Intrafund and Subfund Transfers Out	185,312	54,045	500,000	1,000,400	556,092	425,000
Total Transfers and Other Outgo	\$ 1,385,312	\$ 904,045	\$ 500,000	\$ 1,400,400	\$ 956,092	\$ 1,125,000
Total Expenses	\$ 18,135,949	\$ 18,574,316	\$ 18,869,161	\$ 19,812,719	\$ 18,876,291	\$ 20,105,454

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 27,454	\$ (121,821)	\$ 314,261	\$ (329,503)	\$ 270,877	\$ (281,559)
Beginning Fund Balance	819,556	847,010	743,535	721,990	725,189	996,066
Ending Fund Balance	\$ 847,010	\$ 725,189	\$ 1,057,796	\$ 392,487	\$ 996,066	\$ 714,507
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	86,132	86,132	-	91,691
7904 College/DO Local Reserves (1% minimum)	-	-	363,666	188,666	-	246,259
7900 Designated Reserves	-	-	-	(3,180)	-	816
			<u>449,798</u>	<u>271,618</u>		<u>338,766</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	607,998	120,869	-	375,741
			<u>607,998</u>	<u>120,869</u>		<u>375,741</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,057,796	\$ 392,487	\$ -	\$ 714,507

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	28,881,510	28,881,510	29,035,100
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	22,235,685	22,235,685	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	645,286	645,286	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	327	4,517	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	83,353,625	83,353,625	83,753,164
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	(819,253)	(819,253)	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,561,403	2,561,403	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,586,277	12,587,965	12,486,368
8819 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	3,874,638	3,874,639	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,001,851	16,001,851	16,001,851
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 169,321,349	\$ 169,327,228	\$ 172,237,985
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	504,201	504,201	583,507
8617 Part Time Office Hours	148,970	261,903	250,000	287,495	287,495	1,150,000
8618 Part Time Health Revenue	40,962	36,190	40,000	22,856	22,856	31,500
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	4,131,499	4,131,499	4,774,049
8690 State Tax Subventions	16,494,124	3,406,639	759,092	1,504,652	1,504,652	837,392
Total Other State Revenues	\$ 21,650,113	\$ 8,155,773	\$ 5,473,340	\$ 6,450,703	\$ 6,450,703	\$ 7,376,448
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	12,624,624	12,624,624	13,652,606
Total Other Local Revenues	\$ 13,270,577	\$ 13,258,336	\$ 14,759,926	\$ 12,624,624	\$ 12,624,624	\$ 13,652,606
Total Revenues	\$ 196,478,548	\$ 186,310,685	\$ 185,685,356	\$ 188,396,676	\$ 188,402,555	\$ 193,267,039
8990 Intrafund and Subfund Transfers In	31,345,892	23,587,418	23,983,777	25,414,707	25,414,707	25,936,486
Total Other Financing Sources	\$ 31,345,892	\$ 23,587,418	\$ 23,983,777	\$ 25,414,707	\$ 25,414,707	\$ 25,936,486
Total Revenues and Other Financing Sources	\$ 227,824,440	\$ 209,898,103	\$ 209,669,133	\$ 213,811,383	\$ 213,817,262	\$ 219,203,525

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	-	407,000	-	-	-	-
1200 Noninstructional Salaries Full Time	-	60,000	-	39,062	39,062	131,208
1400 Noninstructional Salaries Part Time	220,081	248,356	243,849	245,020	245,020	272,968
Total Academic Salaries	\$ 220,081	\$ 715,356	\$ 243,849	\$ 284,082	\$ 284,082	\$ 404,176
2100 Noninstructional Salaries Full Time	66,840	295,418	68,052	60,193	60,192	95,972
2300 Variable Non-Instructional	1,109	1,275	27,567	3,438	3,438	27,538
Total Classified Salaries	\$ 67,949	\$ 296,693	\$ 95,619	\$ 63,631	\$ 63,630	\$ 123,510
3000 Benefits	11,377,905	11,615,693	12,613,502	12,813,169	12,813,169	13,580,780
Total Salaries and Benefits	\$ 11,665,935	\$ 12,627,742	\$ 12,952,970	\$ 13,160,882	\$ 13,160,881	\$ 14,108,466
4000 Supplies and Materials	\$ -	\$ -	\$ -	\$ 121	\$ 121	\$ 1,500
5200 Travel	-	-	-	2,187	2,187	10,000
5300 Dues and Memberships	-	-	-	-	-	500
5400 Insurance	1,597,548	1,328,558	1,680,000	1,400,849	1,400,849	1,680,000
5500 Utilities and Housekeeping	3,665,274	4,102,870	4,361,378	4,311,349	4,304,533	4,503,489
5600 Contract Services	1,468,980	1,728,102	1,491,911	1,596,418	1,603,234	1,495,757
5690 Other Operating Expenses	1	1	-	-	-	-
5700 Legal/Elections/Audit Expenses	555,654	1,009,257	675,000	1,295,001	1,295,001	1,220,000
Total Other Operating Expenses	\$ 7,287,457	\$ 8,168,788	\$ 8,208,289	\$ 8,605,804	\$ 8,605,804	\$ 8,909,746
6400 Equipment	2,710	6,591	-	-	-	-
Total Capital Outlay	\$ 2,710	\$ 6,591	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	12,700,400	5,600,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	42,205,467	27,160,533	24,963,895	30,083,329	30,385,352	26,840,712
7894 Operating Allocation from	153,693,621	155,471,064	162,152,719	160,238,899	160,238,899	167,664,190
Total Transfers and Other Outgo	\$ 208,599,488	\$ 188,231,597	\$ 188,216,614	\$ 191,422,228	\$ 191,724,251	\$ 195,604,902

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Total Expenses	\$ 227,555,590	\$ 209,034,718	\$ 209,377,873	\$ 213,189,035	\$ 213,491,057	\$ 218,624,614
Net Revenues Over (Under) Expenses	\$ 268,850	\$ 863,385	\$ 291,260	\$ 622,348	\$ 326,205	\$ 578,911
Beginning Fund Balance	18,116,081	18,384,931	19,248,234	19,251,519	19,248,316	19,574,521
Ending Fund Balance	\$ 18,384,931	\$ 19,248,316	\$ 19,539,494	\$ 19,873,867	\$ 19,574,521	\$ 20,153,432
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7902 5% Board Contingency Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7900 Designated Reserves	-	-	264,460	400,391	-	496,446
			<u>19,226,014</u>	<u>18,758,237</u>		<u>20,126,300</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	1,115,630	-	27,132
			<u>313,480</u>	<u>1,115,630</u>		<u>27,132</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 19,539,494	\$ 19,873,867	\$ -	\$ 20,153,432

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
<u>District Services</u>						
Board	243,399	264,693	282,891	302,891	275,369	290,771
Chancellor	896,986	1,096,165	779,439	779,439	788,007	851,671
Facilities	815,246	787,716	905,595	905,595	841,603	891,300
Foundation Services	477,680	755,805	846,711	846,711	821,387	901,828
Administrative Services and Finance	4,077,314	3,732,109	3,097,634	4,018,034	3,982,737	3,789,014
Human Resources	2,263,097	2,312,668	2,394,461	2,394,461	2,325,283	2,646,093
Information Technology Services	2,988,649	2,969,753	3,251,841	3,251,841	2,971,282	3,357,433
Internal Auditing	210,240	293,283	313,378	313,378	315,535	331,730
International Education	431,840	517,973	852,691	852,691	710,410	814,998
Marketing	349,741	403,586	383,306	383,306	377,606	395,347
Other	9,202	11,591	11,990	11,990	12,034	12,750
Payroll	734,783	732,309	817,278	817,278	699,974	846,621
Educational Planning	624,889	583,475	772,427	772,427	543,271	568,924
Police Services	2,687,831	2,821,646	2,841,653	2,844,811	2,930,556	2,777,944
Research	722,357	697,791	713,766	713,766	692,589	975,322
Purchasing	602,694	593,752	604,100	604,100	588,648	653,708
Total District Office Expenditures and Transfers Out	\$ 18,135,948	\$ 18,574,315	\$ 18,869,161	\$ 19,812,719	\$ 18,876,291	\$ 20,105,454
<u>Districtwide Expenses</u>						
Contractual Assessments	1,292,966	1,325,040	1,396,726	1,245,776	1,245,775	1,454,442
Regulatory Expenditures	16,802,835	18,041,661	18,842,309	18,653,003	18,653,003	20,018,844
Committed Obligations	13,162,792	3,548,239	3,050,000	3,954,067	3,954,067	3,667,145
Districtwide Operations	196,296,996	186,119,778	186,088,838	189,336,189	189,638,212	193,484,183
Total Districtwide Expenditures and Transfers Out	\$ 227,555,589	\$ 209,034,718	\$ 209,377,873	\$ 213,189,035	\$ 213,491,057	\$ 218,624,614
Total District Office and Districtwide Expenditures and Transfers Out	\$ 245,691,537	\$ 227,609,033	\$ 228,247,034	\$ 233,001,754	\$ 232,367,348	\$ 238,730,068

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,480,777	9,178,923	-	9,814,927
5% Board Contingency Reserve	-	-	9,480,777	9,178,923	-	9,814,927
Deficit Funding Reserve	-	-	86,132	86,132	-	91,691
College/DO Local Reserves (1% minimum)	-	-	363,666	188,666	-	246,259
Designated Reserves	-	-	264,460	397,211	-	497,262
			<u>19,675,812</u>	<u>19,029,855</u>		<u>20,465,066</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	313,480	1,115,630	-	27,132
Undesignated College and DO Reserves	-	-	607,998	120,869	-	375,741
			<u>921,478</u>	<u>1,236,499</u>		<u>402,873</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,597,290	\$ 20,266,354	\$ -	\$ 20,867,939

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2018-2019 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 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	44,970	44,740	25,370	25,370	45,160	25,370
8160 Veterans Education	4,032	-	-	-	835	-
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 49,002	\$ 45,445	\$ 25,370	\$ 25,370	\$ 45,995	\$ 25,370
8659 Other Reimbursable Categorical Programs	32,232	39,819	18,526	18,526	25,276	18,526
8690 State Tax Subventions	5,228,661	12,469,101	6,234,552	6,762,757	6,823,254	6,832,238
Total Other State Revenues	\$ 5,260,893	\$ 12,508,920	\$ 6,253,078	\$ 6,781,283	\$ 6,848,530	\$ 6,850,764
8830 Contract Services	149,046	214,160	153,580	153,580	89,796	104,500
8851 Rentals and Leases	130,519	140,568	68,500	68,500	172,980	68,500
8870 Other Student Fees and Charges	449,943	422,716	355,000	355,000	379,037	286,000
8880 Other Student Fees	47,002	116,181	25,102	25,102	92,735	21,017
8890 Other Local Revenues	2,431,523	2,235,079	1,979,150	2,375,539	2,125,977	1,990,557
Total Other Local Revenues	\$ 3,208,033	\$ 3,128,704	\$ 2,581,332	\$ 2,977,721	\$ 2,860,525	\$ 2,470,574
Total Revenues	\$ 8,517,928	\$ 15,683,069	\$ 8,859,780	\$ 9,784,374	\$ 9,755,050	\$ 9,346,708
8910 Proceeds of General Fixed Assets	595	-	-	-	-	-
8980 Interfund Transfers In	433,000	170,886	112,900	112,900	152,032	114,900
8990 Intrafund and Subfund Transfers In	8,579,310	4,740,093	-	5,034,177	5,028,169	1,350,000
Total Other Financing Sources	\$ 9,012,905	\$ 4,910,979	\$ 112,900	\$ 5,147,077	\$ 5,180,201	\$ 1,464,900
Total Revenues and Other Financing Sources	\$ 17,530,833	\$ 20,594,048	\$ 8,972,680	\$ 14,931,451	\$ 14,935,251	\$ 10,811,608

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1200 Noninstructional Salaries Full Time	90,766	-	-	59,205	60,252	291,660
1300 Instructional Salaries Part Time	52,144	58,293	50,000	50,000	38,697	50,000
1400 Noninstructional Salaries Part Time	62,301	153,098	242,214	132,214	77,238	113,672
Total Academic Salaries	\$ 205,211	\$ 211,391	\$ 292,214	\$ 241,419	\$ 176,187	\$ 455,332
2100 Noninstructional Salaries Full Time	58,234	73,314	142,113	145,613	84,657	152,636
2300 Variable Non-Instructional	988,656	899,641	1,098,060	1,103,761	728,931	1,020,560
2400 Variable Classroom Aide	44,283	31,321	32,784	41,893	40,250	57,784
2600 Variable Aide Other	706	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 1,091,879	\$ 1,004,276	\$ 1,297,182	\$ 1,315,492	\$ 853,838	\$ 1,255,205
3000 Benefits	5,415,150	12,639,306	6,425,008	6,963,506	6,945,331	7,129,786
Total Salaries and Benefits	\$ 6,712,240	\$ 13,854,973	\$ 8,014,404	\$ 8,520,417	\$ 7,975,356	\$ 8,840,323
4000 Supplies and Materials	\$ 316,179	\$ 258,155	\$ 1,596,541	\$ 1,777,431	\$ 257,312	\$ 1,407,889
5100 Consultants	186,508	307,915	237,848	202,755	151,769	197,200
5200 Travel	124,920	129,341	567,740	624,058	148,034	555,340
5300 Dues and Memberships	15,569	18,203	8,000	10,000	24,291	8,000
5500 Utilities and Housekeeping	10,015	6,486	2,000	1,000	9,772	-
5600 Contract Services	82,183	77,917	11,395	11,395	27,996	6,386
5690 Other Operating Expenses	143,770	153,061	1,339,456	1,433,956	242,550	1,319,920
5800 Other Services and Expenses	148,576	234,052	226,000	225,000	198,348	207,902
5900 Interprogram Charges (credits)	(28,234)	695	1,794	1,794	832	1,794
5910 Indirect Costs	(250,623)	(188,175)	(40,000)	(40,000)	(186,819)	(40,000)
Total Other Operating Expenses	\$ 432,684	\$ 739,495	\$ 2,354,233	\$ 2,469,958	\$ 616,773	\$ 2,256,542

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6200 Buildings	11,625	21,849	74,731	74,731	19,150	142,203
6300 Library Books	5,372	(11,179)	13,486	13,486	7,512	7,082
6400 Equipment	1,045,560	710,508	2,009,440	2,568,256	682,117	1,947,190
Total Capital Outlay	\$ 1,062,557	\$ 721,178	\$ 2,097,657	\$ 2,656,473	\$ 708,779	\$ 2,096,475
7300 Interfund Transfers Out	441,994	7,435,834	-	4,157,810	4,157,810	-
7600 Other Student Payments	-	-	5,000	5,319	-	-
7800 Intrafund and Subfund Transfers Out	1,387,993	2,680,445	737,770	1,000,441	795,766	475,000
Total Transfers and Other Outgo	\$ 1,829,987	\$ 10,116,279	\$ 742,770	\$ 5,163,570	\$ 4,953,576	\$ 475,000
Total Expenses	\$ 10,353,647	\$ 25,690,080	\$ 14,805,605	\$ 20,587,849	\$ 14,511,796	\$ 15,076,229
Net Revenues Over (Under) Expenses	\$ 7,177,186	\$ (5,096,032)	\$ (5,832,925)	\$ (5,656,398)	\$ 423,455	\$ (4,264,621)
Beginning Fund Balance	6,824,676	14,001,862	8,866,458	8,931,017	8,905,832	9,329,287
Ending Fund Balance	\$ 14,001,862	\$ 8,905,830	\$ 3,033,533	\$ 3,274,619	\$ 9,329,287	\$ 5,064,666
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,770,577	2,984,624	-	4,421,931
			<u>2,770,577</u>	<u>2,984,624</u>		<u>4,421,931</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	262,956	289,995	-	642,735
			<u>262,956</u>	<u>289,995</u>		<u>642,735</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,033,533	\$ 3,274,619	\$ -	\$ 5,064,666

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	10,445	10,200	10,500	10,500	10,345	10,500
8160 Veterans Education	-	-	-	-	835	-
Total Federal Revenues	\$ 10,445	\$ 10,200	\$ 10,500	\$ 10,500	\$ 11,180	\$ 10,500
8659 Other Reimbursable Categorical Programs	5,760	7,116	7,250	7,250	8,209	7,250
8690 State Tax Subventions	-	-	-	-	15,148	-
Total Other State Revenues	\$ 5,760	\$ 7,116	\$ 7,250	\$ 7,250	\$ 23,357	\$ 7,250
8851 Rentals and Leases	13,981	72,417	3,500	3,500	44,333	3,500
8870 Other Student Fees and Charges	886	704	-	-	3,718	1,000
8890 Other Local Revenues	139,194	154,401	10,500	64,663	175,512	61,500
Total Other Local Revenues	\$ 154,061	\$ 227,522	\$ 14,000	\$ 68,163	\$ 223,563	\$ 66,000
Total Revenues	\$ 170,266	\$ 244,838	\$ 31,750	\$ 85,913	\$ 258,100	\$ 83,750
8910 Proceeds of General Fixed Assets	595	-	-	-	-	-
8980 Interfund Transfers In	295,959	-	-	-	-	-
Total Other Financing Sources	\$ 296,554	\$ -	\$ -	\$ -	\$ -	\$ 208,771
Total Revenues and Other Financing Sources	\$ 466,820	\$ 244,838	\$ 31,750	\$ 85,913	\$ 258,100	\$ 292,521

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1400 Noninstructional Salaries Part Time	802	1,111	-	-	-	-
Total Academic Salaries	\$ 802	\$ 1,111	\$ -	\$ -	\$ -	\$ -
2100 Noninstructional Salaries Full Time	-	(1)	-	-	-	-
2300 Variable Non-Instructional	3,890	7,923	-	-	3,790	-
2400 Variable Classroom Aide	233	308	-	-	168	-
Total Classified Salaries	\$ 4,123	\$ 8,230	\$ -	\$ -	\$ 3,958	\$ -
3000 Benefits	430	953	-	-	575	-
Total Salaries and Benefits	\$ 5,355	\$ 10,294	\$ -	\$ -	\$ 4,533	\$ -
4000 Supplies and Materials	\$ 12,025	\$ 9,627	\$ 268,861	\$ 323,024	\$ 5,669	\$ 274,946
5100 Consultants	6,595	9,985	-	-	12,698	-
5200 Travel	5,641	4,363	6,414	6,414	20,841	1,165
5300 Dues and Memberships	1,140	1,010	-	-	3,883	-
5500 Utilities and Housekeeping	145	-	-	-	-	-
5600 Contract Services	27,088	30,150	11,395	11,395	20,494	6,386
5690 Other Operating Expenses	97,435	93,053	217,631	217,631	96,468	240,308
5800 Other Services and Expenses	6,460	3,560	-	-	5,039	-
5900 Interprogram Charges (credits)	(28,233)	-	-	-	-	-
5910 Indirect Costs	(26,963)	(63,367)	-	-	(81,295)	-
Total Other Operating Expenses	\$ 89,308	\$ 78,754	\$ 235,440	\$ 235,440	\$ 78,128	\$ 247,859
6200 Buildings	11,625	15,049	-	-	6,609	25,642
6400 Equipment	39,820	48,122	557,206	557,206	2,222	541,457
Total Capital Outlay	\$ 51,445	\$ 63,171	\$ 557,206	\$ 557,206	\$ 8,831	\$ 567,099

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
7800 Intrafund and Subfund Transfers Out	-	1,419,011	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 1,419,011	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 158,133	\$ 1,580,857	\$ 1,061,507	\$ 1,115,670	\$ 97,161	\$ 1,089,904
Net Revenues Over (Under) Expenses	\$ 308,687	\$ (1,336,019)	\$ (1,029,757)	\$ (1,029,757)	\$ 160,939	\$ (797,383)
Beginning Fund Balance	2,556,615	2,865,301	1,529,282	1,529,280	1,529,281	1,690,220
Ending Fund Balance	\$ 2,865,302	\$ 1,529,282	\$ 499,525	\$ 499,523	\$ 1,690,220	\$ 892,837
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	499,525	499,523	-	892,837
			<u>499,525</u>	<u>499,523</u>		<u>892,837</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 499,525	\$ 499,523	\$ -	\$ 892,837

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	19,655	19,195	-	-	19,510	-
8160 Veterans Education	4,032	-	-	-	-	-
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 23,687	\$ 19,900	\$ -	\$ -	\$ 19,510	\$ -
8659 Other Reimbursable Categorical Programs	10,578	13,068	-	-	-	-
8690 State Tax Subventions	-	-	-	-	27,412	-
Total Other State Revenues	\$ 10,578	\$ 13,068	\$ -	\$ -	\$ 27,412	\$ -
8830 Contract Services	136,636	209,800	145,000	145,000	89,796	100,000
8851 Rentals and Leases	19,547	46,121	-	-	41,530	-
8870 Other Student Fees and Charges	447,537	421,632	355,000	355,000	375,414	285,000
8880 Other Student Fees	-	71,024	-	-	51,400	-
8890 Other Local Revenues	1,665,600	1,426,235	1,953,650	2,023,147	1,232,653	1,919,057
Total Other Local Revenues	\$ 2,269,320	\$ 2,174,812	\$ 2,453,650	\$ 2,523,147	\$ 1,790,793	\$ 2,304,057
Total Revenues	\$ 2,303,585	\$ 2,207,780	\$ 2,453,650	\$ 2,523,147	\$ 1,837,715	\$ 2,304,057
8980 Interfund Transfers In	137,041	141,390	112,900	112,900	137,327	114,900
8990 Intrafund and Subfund Transfers In	1,419,769	1,109,013	-	564,716	564,716	642,736
Total Other Financing Sources	\$ 1,556,810	\$ 1,250,403	\$ 112,900	\$ 677,616	\$ 702,043	\$ 757,636
Total Revenues and Other Financing Sources	\$ 3,860,395	\$ 3,458,183	\$ 2,566,550	\$ 3,200,763	\$ 2,539,758	\$ 3,061,693

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	59,205	60,252	291,660
1300 Instructional Salaries Part Time	52,144	57,696	50,000	50,000	36,423	50,000
1400 Noninstructional Salaries Part Time	25,944	123,265	171,160	61,160	51,258	42,500
Total Academic Salaries	\$ 78,088	\$ 180,961	\$ 221,160	\$ 170,365	\$ 147,933	\$ 384,160
2100 Noninstructional Salaries Full Time	55,791	69,662	142,113	142,113	81,340	146,985
2300 Variable Non-Instructional	980,326	889,845	1,085,000	1,085,000	724,076	1,007,500
2400 Variable Classroom Aide	21,496	19,363	15,000	15,000	37,113	40,000
2600 Variable Aide Other	706	-	-	-	-	-
Total Classified Salaries	\$ 1,058,319	\$ 978,870	\$ 1,242,113	\$ 1,242,113	\$ 842,529	\$ 1,194,485
3000 Benefits	150,512	163,484	182,034	190,137	174,232	267,547
Total Salaries and Benefits	\$ 1,286,919	\$ 1,323,315	\$ 1,645,307	\$ 1,602,615	\$ 1,164,694	\$ 1,846,192
4000 Supplies and Materials	\$ 180,705	\$ 166,610	\$ 1,122,800	\$ 1,147,609	\$ 168,384	\$ 927,199
5100 Consultants	124,434	115,251	155,503	114,003	126,664	115,000
5200 Travel	85,611	83,187	529,264	568,456	86,114	522,675
5300 Dues and Memberships	4,463	7,887	8,000	10,000	6,193	8,000
5500 Utilities and Housekeeping	9,870	6,486	2,000	1,000	9,772	-
5600 Contract Services	55,095	39,765	-	-	-	-
5690 Other Operating Expenses	46,336	45,013	1,015,169	1,029,669	43,174	991,036
5800 Other Services and Expenses	142,116	230,492	226,000	225,000	193,064	207,902
Total Other Operating Expenses	\$ 467,925	\$ 528,081	\$ 1,935,936	\$ 1,948,128	\$ 464,981	\$ 1,844,613

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6200 Buildings	-	6,800	74,731	74,731	-	116,561
6300 Library Books	5,372	(11,179)	13,486	13,486	7,512	7,082
6400 Equipment	837,136	350,185	1,251,234	1,810,050	679,895	1,204,733
Total Capital Outlay	\$ 842,508	\$ 345,806	\$ 1,339,451	\$ 1,898,267	\$ 687,407	\$ 1,328,376
7300 Interfund Transfers Out	159	370	-	-	-	-
7600 Other Student Payments	-	-	5,000	5,319	-	-
7800 Intrafund and Subfund Transfers Out	96,622	101,261	-	40,063	40,063	-
Total Transfers and Other Outgo	\$ 96,781	\$ 101,631	\$ 5,000	\$ 45,382	\$ 40,063	\$ -
Total Expenses	\$ 2,874,838	\$ 2,465,443	\$ 6,048,494	\$ 6,642,001	\$ 2,525,529	\$ 5,946,380
Net Revenues Over (Under) Expenses	\$ 985,557	\$ 992,740	\$ (3,481,944)	\$ (3,441,238)	\$ 14,229	\$ (2,884,687)
Beginning Fund Balance	2,621,747	3,607,303	4,572,678	4,600,043	4,600,044	4,614,273
Ending Fund Balance	\$ 3,607,304	\$ 4,600,043	\$ 1,090,734	\$ 1,158,805	\$ 4,614,273	\$ 1,729,586
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	827,778	868,810	-	1,086,851
			<u>827,778</u>	<u>868,810</u>		<u>1,086,851</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	262,956	289,995	-	642,735
			<u>262,956</u>	<u>289,995</u>		<u>642,735</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,090,734	\$ 1,158,805	\$ -	\$ 1,729,586

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	14,870	15,345	14,870	14,870	15,305	14,870
Total Federal Revenues	\$ 14,870	\$ 15,345	\$ 14,870	\$ 14,870	\$ 15,305	\$ 14,870
8659 Other Reimbursable Categorical Programs	15,894	19,635	11,276	11,276	17,067	11,276
8690 State Tax Subventions	-	-	-	-	17,937	(17,937)
Total Other State Revenues	\$ 15,894	\$ 19,635	\$ 11,276	\$ 11,276	\$ 35,004	\$ (6,661)
8830 Contract Services	12,410	4,360	8,580	8,580	-	4,500
8870 Other Student Fees and Charges	1,520	380	-	-	(95)	-
8880 Other Student Fees	25,102	38,707	25,102	25,102	41,335	21,017
8890 Other Local Revenues	139,423	148,480	-	114,919	186,682	-
Total Other Local Revenues	\$ 178,455	\$ 191,927	\$ 33,682	\$ 148,601	\$ 227,922	\$ 25,517
Total Revenues	\$ 209,219	\$ 226,907	\$ 59,828	\$ 174,747	\$ 278,231	\$ 33,726
8980 Interfund Transfers In	-	29,496	-	-	14,705	-
8990 Intrafund and Subfund Transfers In	1,329,679	305,919	-	-	-	498,493
Total Other Financing Sources	\$ 1,329,679	\$ 335,415	\$ -	\$ -	\$ 14,705	\$ 498,493
Total Revenues and Other Financing Sources	\$ 1,538,898	\$ 562,322	\$ 59,828	\$ 174,747	\$ 292,936	\$ 532,219

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 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adopted Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
<u>Uses:</u>						
1300 Instructional Salaries Part Time	-	597	-	-	2,274	-
1400 Noninstructional Salaries Part Time	35,555	28,722	71,054	71,054	25,980	71,172
Total Academic Salaries	\$ 35,555	\$ 29,319	\$ 71,054	\$ 71,054	\$ 28,254	\$ 71,172
2100 Noninstructional Salaries Full Time	2,443	3,653	-	3,500	3,317	5,651
2300 Variable Non-Instructional	4,440	1,873	13,060	18,761	1,065	13,060
2400 Variable Classroom Aide	22,554	11,650	17,784	26,893	2,969	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 29,437	\$ 17,176	\$ 55,069	\$ 73,379	\$ 7,351	\$ 60,720
3000 Benefits	8,362	5,768	8,422	10,612	7,767	12,064
Total Salaries and Benefits	\$ 73,354	\$ 52,263	\$ 134,545	\$ 155,045	\$ 43,372	\$ 143,956
4000 Supplies and Materials	\$ 117,266	\$ 65,684	\$ 103,200	\$ 205,119	\$ 78,667	\$ 104,065
5100 Consultants	20,433	3,550	28,535	28,535	950	28,535
5200 Travel	31,060	41,191	21,500	39,188	41,079	21,500
5300 Dues and Memberships	9,966	9,306	-	-	14,215	-
5600 Contract Services	-	1,702	-	-	7,502	-
5690 Other Operating Expenses	-	1	106,656	106,656	(1)	88,576
5800 Other Services and Expenses	-	-	-	-	245	-
5900 Interprogram Charges (credits)	(1)	695	1,794	1,794	832	1,794
5910 Indirect Costs	(63,156)	(68,988)	-	-	(64,779)	-
Total Other Operating Expenses	\$ (1,698)	\$ (12,543)	\$ 158,485	\$ 176,173	\$ 43	\$ 140,405
6200 Buildings	-	-	-	-	12,541	-
6400 Equipment	10,375	25,518	176,000	176,000	-	176,000
Total Capital Outlay	\$ 10,375	\$ 25,518	\$ 176,000	\$ 176,000	\$ 12,541	\$ 176,000

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
7800 Intrafund and Subfund Transfers Out	803,532	139,384	300,000	300,000	-	200,000
Total Transfers and Other Outgo	\$ 803,532	\$ 139,384	\$ 300,000	\$ 300,000	\$ -	\$ 200,000
Total Expenses	\$ 1,002,829	\$ 270,306	\$ 872,230	\$ 1,012,337	\$ 134,623	\$ 764,426
Net Revenues Over (Under) Expenses	\$ 536,069	\$ 292,016	\$ (812,402)	\$ (837,590)	\$ 158,313	\$ (232,207)
Beginning Fund Balance	968,396	1,504,466	1,784,475	1,821,670	1,796,483	1,954,796
Ending Fund Balance	\$ 1,504,465	\$ 1,796,482	\$ 972,073	\$ 984,080	\$ 1,954,796	\$ 1,722,589
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	972,073	984,080	-	1,722,589
			<u>972,073</u>	<u>984,080</u>		<u>1,722,589</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 972,073	\$ 984,080	\$ -	\$ 1,722,589

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8851 Rentals and Leases	96,991	22,030	65,000	65,000	87,117	65,000
8880 Other Student Fees	21,900	6,450	-	-	-	-
8890 Other Local Revenues	487,306	505,963	15,000	172,810	531,130	10,000
Total Other Local Revenues	\$ 606,197	\$ 534,443	\$ 80,000	\$ 237,810	\$ 618,247	\$ 75,000
Total Revenues	\$ 606,197	\$ 534,443	\$ 80,000	\$ 237,810	\$ 618,247	\$ 75,000
8990 Intrafund and Subfund Transfers In	5,829,862	3,325,161	-	4,469,461	4,463,453	-
Total Other Financing Sources	\$ 5,829,862	\$ 3,325,161	\$ -	\$ 4,469,461	\$ 4,463,453	\$ -
Total Revenues and Other Financing Sources	\$ 6,436,059	\$ 3,859,604	\$ 80,000	\$ 4,707,271	\$ 5,081,700	\$ 75,000
Uses:						
1200 Noninstructional Salaries Full Time	90,766	-	-	-	-	-
Total Academic Salaries	\$ 90,766	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	27,185	-	-	-	-	-
Total Salaries and Benefits	\$ 117,951	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 6,183	\$ 16,234	\$ 101,680	\$ 101,679	\$ 4,592	\$ 101,679

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5100 Consultants	35,046	179,129	53,810	60,217	11,457	53,665
5200 Travel	2,608	600	10,562	10,000	-	10,000
5600 Contract Services	-	6,300	-	-	-	-
5690 Other Operating Expenses	(1)	14,994	-	80,000	102,909	-
5910 Indirect Costs	(160,504)	(55,820)	(40,000)	(40,000)	(40,745)	(40,000)
Total Other Operating Expenses	\$ (122,851)	\$ 145,203	\$ 24,372	\$ 110,217	\$ 73,621	\$ 23,665
6400 Equipment	158,229	286,683	25,000	25,000	-	25,000
Total Capital Outlay	\$ 158,229	\$ 286,683	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
7300 Interfund Transfers Out	441,835	7,435,464	-	4,157,810	4,157,810	-
7800 Intrafund and Subfund Transfers Out	487,839	1,020,789	437,770	660,378	755,703	275,000
Total Transfers and Other Outgo	\$ 929,674	\$ 8,456,253	\$ 437,770	\$ 4,818,188	\$ 4,913,513	\$ 275,000
Total Expenses	\$ 1,089,186	\$ 8,904,373	\$ 588,822	\$ 5,055,084	\$ 4,991,726	\$ 425,344
Net Revenues Over (Under) Expenses	\$ 5,346,873	\$ (5,044,769)	\$ (508,822)	\$ (347,813)	\$ 89,974	\$ (350,344)
Beginning Fund Balance	677,918	6,024,792	980,023	980,024	980,024	1,069,998
Ending Fund Balance	\$ 6,024,791	\$ 980,023	\$ 471,201	\$ 632,211	\$ 1,069,998	\$ 719,654
Restricted Reserves						
7900 Designated Reserves	-	-	471,201	632,211	-	719,654
			<u>471,201</u>	<u>632,211</u>		<u>719,654</u>
Unrestricted Reserves						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 471,201	\$ 632,211	\$ -	\$ 719,654

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adopted Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8690 State Tax Subventions	5,228,661	12,469,101	6,234,552	6,762,757	6,762,757	6,850,175
Total Other State Revenues	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Total Revenues	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Total Revenues and Other Financing Sources	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Uses:						
3000 Benefits	5,228,661	12,469,101	6,234,552	6,762,757	6,762,757	6,850,175
Total Salaries and Benefits	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Total Expenses	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves						
			0	0		0
Unrestricted Reserves						
			0	0		0

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
<u>District Services</u>						
Facilities	18,037	26,300	-	-	-	-
Administrative Services and Finance	767,122	8,400,102	437,770	4,898,188	4,975,677	275,000
Human Resources	15,370	23,558	98,810	98,810	9,642	98,665
Educational Planning	148,465	171,213	562	6,407	6,407	-
Police Services	140,192	283,199	-	-	-	-
Research	-	-	51,680	51,679	-	51,679
Total District Office Expenditures and Transfers Out	\$ 1,089,186	\$ 8,904,372	\$ 588,822	\$ 5,055,084	\$ 4,991,726	\$ 425,344
<u>Districtwide Expenses</u>						
Districtwide Operations	5,228,661	12,469,101	6,234,552	6,762,757	6,762,757	6,850,175
Total Districtwide Expenditures and Transfers Out	\$ 5,228,661	\$ 12,469,101	\$ 6,234,552	\$ 6,762,757	\$ 6,762,757	\$ 6,850,175
Total District Office and Districtwide Expenditures and Transfers Out	\$ 6,317,847	\$ 21,373,473	\$ 6,823,374	\$ 11,817,841	\$ 11,754,483	\$ 7,275,519
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	471,201	632,211	-	719,654
			<u>471,201</u>	<u>632,211</u>		<u>719,654</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 471,201	\$ 632,211	\$ -	\$ 719,654

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

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8610 General Apportionment Revenue	31,136,278	26,771,398	26,553,752	28,881,510	28,881,510	29,035,100
8630 Education Protection Account	22,869,086	22,884,132	21,368,646	22,235,685	22,235,685	22,437,078
8671 Homeowners Revenue	662,014	652,178	665,222	645,286	645,286	688,505
8672 In Lieu of Taxes (wildlife)	4,408	3,902	3,980	327	4,517	4,119
8811 Tax Allocation, Secured Roll Revenue	76,089,418	79,065,018	80,646,318	83,353,625	83,353,625	83,753,164
8812 Tax Allocation, Supplemental Roll Revenue	24,272	2,081,374	2,123,002	(819,253)	(819,253)	2,197,307
8813 Tax Allocation, Unsecured Roll Revenue	2,543,016	2,523,641	2,574,114	2,561,403	2,561,403	2,664,208
8817 ERAF	9,376,736	11,827,572	12,064,124	12,586,277	12,587,965	12,486,368
8819 Redevelopment Agency Revenue/Residual	2,269,538	2,813,569	2,869,840	3,874,638	3,874,639	2,970,285
8874 98% of Enrollment Fees	16,583,092	16,273,792	16,583,092	16,001,851	16,001,851	16,001,851
Apportionment Revenues	\$ 161,557,858	\$ 164,896,576	\$ 165,452,090	\$ 169,321,349	\$ 169,327,228	\$ 172,237,985
8150 Student Financial Aid Revenue	44,970	44,740	25,370	25,370	45,160	25,370
8160 Veterans Education	7,975	4,608	2,995	2,995	6,554	2,995
8190 Other Federal Revenues	-	705	-	-	-	-
Total Federal Revenues	\$ 52,945	\$ 50,053	\$ 28,365	\$ 28,365	\$ 51,714	\$ 28,365
8613 Apprenticeship Revenue	366,317	439,263	501,500	501,500	439,465	541,103
8614 Part Time Instructor Pay Increase	586,892	526,989	552,912	504,201	504,201	583,507
8617 Part Time Office Hours	148,970	261,903	250,000	287,495	287,495	1,150,000
8618 Part Time Health Revenue	40,962	36,190	40,000	22,856	22,856	31,500
8620 General Categorical Programs	308,810	317,515	295,290	295,290	309,184	295,290
8659 Other Reimbursable Categorical Programs	32,232	39,819	18,526	18,526	25,276	18,526
8680 Lottery Revenue	4,379,165	3,924,052	3,871,336	4,131,499	4,131,499	4,774,049
8690 State Tax Subventions	21,722,785	15,875,740	6,993,644	8,267,409	8,327,906	7,669,630
Total Other State Revenues	\$ 27,586,133	\$ 21,421,471	\$ 12,523,208	\$ 14,028,776	\$ 14,047,882	\$ 15,063,605

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adoption Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
8830 Contract Services	149,046	214,160	153,580	153,580	89,796	104,500
8840 Sales and Commissions	111,574	108,953	-	111,185	111,184	-
8851 Rentals and Leases	388,399	418,472	248,500	409,624	513,704	218,500
8860 Interest and Investment Income	304,798	638,030	550,000	1,050,000	1,128,107	925,000
8874 2% of Enrollment Fees	338,430	332,119	338,430	338,430	326,568	329,471
8870 Other Student Fees and Charges	2,541,317	2,616,010	2,339,412	2,530,536	2,446,702	2,094,195
8880 Nonresident Tuition	13,270,577	13,258,336	14,759,926	12,624,624	12,624,624	13,652,606
8880 Other Student Fees	1,292,188	1,801,776	1,400,102	1,340,352	1,557,962	1,121,017
8890 Other Local Revenues	4,136,017	4,027,237	3,110,922	4,504,579	3,710,810	3,458,511
Total Other Local Revenues	\$ 22,532,346	\$ 23,415,093	\$ 22,900,872	\$ 23,062,910	\$ 22,509,457	\$ 21,903,800
Total Revenues	\$ 211,729,282	\$ 209,783,193	\$ 200,904,535	\$ 206,441,400	\$ 205,936,281	\$ 209,233,755
8900 Other Financing Sources, Miscellaneous	1,895	2,000	-	2,070	2,070	-
8910 Proceeds of General Fixed Assets	2,733	20,168	2,000	2,000	1,032	2,000
8980 Interfund Transfers In	798,092	1,092,382	394,010	394,010	366,642	426,971
8990 Intrafund and Subfund Transfers In	46,889,679	32,237,953	27,133,551	33,573,272	33,117,288	29,838,564
8994 Operating Allocation	153,693,621	155,471,064	162,152,719	160,238,899	160,238,899	167,664,190
Total Other Financing Sources	\$ 201,386,020	\$ 188,823,567	\$ 189,682,280	\$ 194,210,251	\$ 193,725,931	\$ 197,931,725
Total Revenues and Other Financing Sources	\$ 413,115,302	\$ 398,606,760	\$ 390,586,815	\$ 400,651,651	\$ 399,662,212	\$ 407,165,480

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Uses:						
1100 Monthly Instructional Salary	32,542,938	34,609,214	33,739,591	33,739,591	33,716,525	34,234,597
1200 Noninstructional Salaries Full Time	12,833,296	13,363,204	14,244,985	13,954,844	13,245,665	14,720,610
1300 Instructional Salaries Part Time	31,285,448	30,017,213	32,372,330	29,803,798	29,968,839	32,335,525
1400 Noninstructional Salaries Part Time	1,793,528	1,784,069	1,533,797	1,586,062	1,715,139	1,343,524
Total Academic Salaries	\$ 78,455,210	\$ 79,773,700	\$ 81,890,703	\$ 79,084,295	\$ 78,646,168	\$ 82,634,256
2100 Noninstructional Salaries Full Time	25,322,355	26,376,622	27,958,760	27,954,401	25,716,574	28,929,473
2200 Instructional Aides Full Time	2,794,646	2,933,798	3,172,169	3,172,169	2,886,227	3,382,840
2300 Variable Non-Instructional	4,277,255	4,534,367	3,031,246	3,097,101	4,580,800	3,539,768
2400 Variable Classroom Aide	1,119,743	919,379	539,541	550,542	967,697	566,699
2500 Variable Manager/Supervisor Short Term Hourly	99,124	-	-	-	-	-
2600 Variable Aide Other	253,508	292,997	138,812	158,042	197,434	138,831
Total Classified Salaries	\$ 33,866,631	\$ 35,057,163	\$ 34,840,528	\$ 34,932,255	\$ 34,348,732	\$ 36,557,611
3000 Benefits	52,010,176	61,986,917	60,105,633	59,789,987	58,990,624	64,020,044
Total Salaries and Benefits	\$ 164,332,017	\$ 176,817,780	\$ 176,836,864	\$ 173,806,537	\$ 171,985,524	\$ 183,211,911
4000 Supplies and Materials	\$ 2,046,532	\$ 2,013,621	\$ 4,353,902	\$ 4,309,836	\$ 1,512,221	\$ 4,395,664

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5100 Consultants	1,347,861	1,446,509	1,378,012	1,340,902	1,215,557	1,434,236
5200 Travel	814,163	830,799	1,527,431	1,588,100	887,243	1,474,377
5300 Dues and Memberships	401,056	396,728	335,248	339,479	400,002	334,594
5400 Insurance	3,281,901	3,100,109	3,456,522	2,943,487	3,069,120	3,370,640
5500 Utilities and Housekeeping	3,986,146	4,375,296	4,699,762	4,649,609	4,603,273	4,862,811
5600 Contract Services	3,714,500	3,793,106	3,662,148	3,722,592	4,002,025	3,686,220
5690 Other Operating Expenses	1,130,956	1,415,552	2,700,378	2,663,099	1,560,237	2,786,542
5700 Legal/Elections/Audit Expenses	561,294	1,014,965	675,000	1,300,001	1,300,981	1,225,000
5800 Other Services and Expenses	1,464,966	1,472,678	1,413,568	1,489,586	1,719,937	1,519,670
5900 Interprogram Charges (credits)	(98,879)	(8,341)	56,392	56,392	(56,624)	56,392
5910 Indirect Costs	(250,623)	(188,175)	(40,000)	(40,000)	(186,819)	(40,000)
Total Other Operating Expenses	\$ 16,353,341	\$ 17,649,226	\$ 19,864,461	\$ 20,053,247	\$ 18,514,932	\$ 20,710,482
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	27,784	43,486	82,449	82,449	44,255	163,203
6300 Library Books	83,271	70,315	75,236	81,641	84,637	68,832
6400 Equipment	1,814,041	1,237,736	2,461,857	3,011,822	1,034,670	2,346,086
Total Capital Outlay	\$ 1,925,096	\$ 1,351,537	\$ 2,621,042	\$ 3,177,412	\$ 1,163,562	\$ 2,579,621
7300 Interfund Transfers Out	18,364,767	18,277,414	1,351,802	12,466,827	12,424,061	2,659,650
7600 Other Student Payments	2,875	2,794	7,097	7,416	4,302	2,097
7800 Intrafund and Subfund Transfers Out	46,889,680	32,237,952	27,133,551	33,573,272	33,117,289	29,838,564
94xx District Office Assessment	153,693,621	155,471,064	162,152,719	160,238,899	160,238,899	167,664,190
Total Transfers and Other Outgo	\$ 218,950,943	\$ 205,989,224	\$ 190,645,169	\$ 206,286,414	\$ 205,784,551	\$ 200,164,501
Total Expenses	\$ 403,607,929	\$ 403,821,388	\$ 394,321,438	\$ 407,633,446	\$ 398,960,790	\$ 411,062,179

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Net Revenues Over (Under) Expenses	\$ 9,507,373	\$ (5,214,628)	\$ (3,734,623)	\$ (6,981,795)	\$ 701,422	\$ (3,896,699)
Beginning Fund Balance	32,123,708	41,631,081	36,401,032	36,441,642	36,416,453	37,117,875
Ending Fund Balance	\$ 41,631,081	\$ 36,416,453	\$ 32,666,409	\$ 29,459,847	\$ 37,117,875	\$ 33,221,176
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7902 5% Board Contingency Reserve	-	-	9,480,777	9,178,923	-	9,814,927
7903 Deficit Funding Reserve	-	-	838,473	838,473	-	861,190
7904 College/DO Local Reserves (1% minimum)	-	-	4,282,818	3,206,957	-	3,514,207
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	3,769,565	4,098,750	-	5,689,344
			<u>27,941,351</u>	<u>26,590,967</u>		<u>29,783,536</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	313,480	1,115,630	-	27,132
7999 Undesignated College and DO Reserves	-	-	4,411,578	1,753,250	-	3,410,508
			<u>4,725,058</u>	<u>2,868,880</u>		<u>3,437,640</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 32,666,409	\$ 29,459,847	\$ -	\$ 33,221,176

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8120 Higher Education Act	2,483,134	1,999,027	1,730,911	2,976,208	1,674,174	1,241,916
8150 Student Financial Aid Revenue	522,377	617,208	340,550	632,428	532,515	707,151
8170 Vocational & Technical Education Act (VTEA)	1,080,617	1,082,504	696,244	1,155,760	613,543	1,098,952
8190 Other Federal Revenues	2,718,326	848,207	747,167	1,244,195	739,401	300,802
Total Federal Revenues	\$ 6,804,454	\$ 4,546,946	\$ 3,514,872	\$ 6,008,591	\$ 3,559,633	\$ 3,348,821
8610 General Apportionments	143,312	129,443	99,908	143,963	109,412	141,213
8620 General Categorical Programs	15,735,130	17,289,024	16,735,666	28,584,477	30,693,250	28,062,475
8659 Other Reimbursable Categorical Programs	2,487,548	2,379,326	2,810,680	3,400,720	3,268,661	2,635,537
8680 Other State Non-Tax Revenues	1,361,567	2,107,434	161,600	2,082,600	1,524,665	2,134,600
8680 Lottery Revenue	1,494,650	1,327,092	1,164,039	1,405,840	1,634,695	1,575,104
8690 Other State Revenues	2,886,693	4,722,439	6,823,025	9,469,271	5,013,642	5,883,897
Total State Revenues	\$ 24,108,900	\$ 27,954,758	\$ 27,794,918	\$ 45,086,871	\$ 42,244,325	\$ 40,432,826
8820 Contributions and Gifts	146,846	109,743	215,706	221,484	307,976	75,031
8830 Contract Services	13,522	770	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	1,394,528	1,504,196	1,435,000	1,435,000	1,619,508	1,505,000
8890 Other Local Revenues	2,147,587	2,181,065	2,147,251	2,324,589	1,869,319	2,483,966
Total Local Revenues	\$ 3,702,483	\$ 3,795,774	\$ 3,797,957	\$ 3,981,073	\$ 3,796,803	\$ 4,063,997
Total Revenues	\$ 34,615,837	\$ 36,297,478	\$ 35,107,747	\$ 55,076,535	\$ 49,600,761	\$ 47,845,644
8980 Interfund Transfers In	250,000	500,206	-	-	41,120	-
Total Other Financing Sources	\$ 250,000	\$ 500,206	\$ -	\$ -	\$ 41,120	\$ -
Total Revenues and Other Financing Sources	\$ 34,865,837	\$ 36,797,684	\$ 35,107,747	\$ 55,076,535	\$ 49,641,881	\$ 47,845,644

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

<u>Description</u>	<u>Final Actuals 2015-2016</u>	<u>Final Actuals 2016-2017</u>	<u>Adoption Budget 2017-2018</u>	<u>Adjusted Budget 2017-2018</u>	<u>YTD Actuals 2017-2018</u>	<u>Adoption Budget 2018-2019</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	116,081	258,448	221,359	612,759	244,541	314,862
1200 Noninstructional Salaries Full Time	3,230,131	3,444,666	3,605,755	4,797,980	4,563,113	4,349,224
1300 Instructional Salaries Part Time	414,400	337,241	714,665	675,051	359,675	566,077
1400 Noninstructional Salaries Part Time	2,667,859	2,689,254	1,886,323	2,748,143	2,597,055	2,978,346
Total Academic Salaries	\$ 6,428,471	\$ 6,729,609	\$ 6,428,102	\$ 8,833,933	\$ 7,764,384	\$ 8,208,509
2100 Noninstructional Salaries Full Time	5,969,916	6,204,784	6,806,086	8,261,011	6,677,517	7,963,721
2200 Instructional Aides Full Time	109,155	59,093	45,423	45,449	45,152	46,782
2300 Variable Non-Instructional	2,740,508	2,827,486	1,726,871	4,975,942	3,666,031	3,887,771
2400 Variable Classroom Aide	293,697	374,898	52,125	210,456	306,948	135,754
2600 Variable Aide Other	146,891	118,282	10,000	52,996	90,762	10,000
Total Classified Salaries	\$ 9,260,167	\$ 9,584,543	\$ 8,640,505	\$ 13,545,854	\$ 10,786,410	\$ 12,044,028
3000 Benefits	5,314,179	6,337,980	5,890,824	8,331,914	6,869,647	7,473,061
Total Salaries and Benefits	\$ 21,002,817	\$ 22,652,132	\$ 20,959,431	\$ 30,711,701	\$ 25,420,441	\$ 27,725,598
4000 Supplies and Materials	\$ 2,818,266	\$ 2,603,742	\$ 2,747,047	\$ 3,358,240	\$ 3,253,202	\$ 4,251,485
5100 Consultants	2,446,262	2,065,356	1,413,346	3,268,210	2,128,451	1,534,223
5200 Travel	649,100	738,556	543,593	1,063,894	1,009,109	3,983,844
5300 Dues and Memberships	47,246	47,351	33,200	52,801	63,325	92,155
5500 Utilities and Housekeeping	7,705	10,680	3,650	8,072	9,335	4,352
5600 Contract Services	449,198	407,711	218,989	508,892	480,471	327,354
5690 Other Operating Expenses	2,006,605	2,939,534	545,337	2,885,585	2,839,570	2,977,984
5800 Other Services and Expenses	488,896	231,513	151,496	422,555	314,719	260,420
5900 Interprogram Charges (credits)	9,804	15,192	39,891	7,181	10,018	7,549
5910 Indirect Costs	443,106	413,470	274,977	488,330	370,699	262,618
Total Other Operating Expenses	\$ 6,547,922	\$ 6,869,363	\$ 3,224,479	\$ 8,705,520	\$ 7,225,697	\$ 9,450,499

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6100 Sites and Site Improvements	1,738	-	-	60,353	52,103	-
6200 Buildings	-	3,000	-	899,315	252,195	609,794
6300 Library Books	49,563	44,098	-	14,868	68,124	14,000
6400 Equipment	2,439,940	2,506,746	971,558	3,169,914	2,403,915	1,079,905
Total Capital Outlay	\$ 2,491,241	\$ 2,553,844	\$ 971,558	\$ 4,144,450	\$ 2,776,337	\$ 1,703,699
7300 Interfund Transfers Out	38,155	37,327	-	60,301	396,797	-
7500 Student Financial Aid	8,319	10,925	-	10,000	15,098	-
7600 Other Student Payments	1,876,854	1,804,941	1,722,860	1,871,290	1,522,273	1,260,123
7900 Grant net AR (deferrals) not yet posted	-	-	5,609,843	6,400,145	8,955,703	3,813,678
Total Transfers and Other Outgo	\$ 1,923,328	\$ 1,853,193	\$ 7,332,703	\$ 8,341,736	\$ 10,889,871	\$ 5,073,801
Total Expenses	\$ 34,783,574	\$ 36,532,274	\$ 35,235,218	\$ 55,261,647	\$ 49,565,548	\$ 48,205,082
Net Revenues Over (Under) Expenses	\$ 82,263	\$ 265,410	\$ (127,471)	\$ (185,112)	\$ 76,333	\$ (359,438)
Beginning Fund Balance	258,716	340,980	606,389	606,390	606,389	682,722
Ending Fund Balance	\$ 340,979	\$ 606,390	\$ 478,918	\$ 421,278	\$ 682,722	\$ 323,284
7998 Restricted Reserve	-	-	478,918	421,278	-	315,074
Total Budgeted Reserves	\$ -	\$ -	\$ 478,918	\$ 421,278	\$ -	\$ 315,074

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8670 State Tax Subventions	46,089	44,038	52,950	52,950	42,255	41,600
Total State Revenues	\$ 46,089	\$ 44,038	\$ 52,950	\$ 52,950	\$ 42,255	\$ 41,600
8810 Property Taxes	6,790,267	7,093,710	7,181,462	7,181,462	7,127,706	7,157,000
8860 Interest and Investment Income	18,462	30,591	6,540	6,540	49,110	44,500
Total Local Revenues	\$ 6,808,729	\$ 7,124,301	\$ 7,188,002	\$ 7,188,002	\$ 7,176,816	\$ 7,201,500
Total Revenues	\$ 6,854,818	\$ 7,168,339	\$ 7,240,952	\$ 7,240,952	\$ 7,219,071	\$ 7,243,100
Total Revenues and Other Financing Sources	\$ 6,854,818	\$ 7,168,339	\$ 7,240,952	\$ 7,240,952	\$ 7,219,071	\$ 7,243,100
Uses:						
7110 Bond Redemption	2,961,100	3,046,100	3,321,100	3,321,100	3,321,100	3,621,100
7120 Bond Interest and Other Charges	3,998,625	3,878,525	3,739,650	3,739,650	3,739,650	3,577,050
Total Transfers and Other Outgo	\$ 6,959,725	\$ 6,924,625	\$ 7,060,750	\$ 7,060,750	\$ 7,060,750	\$ 7,198,150
Total Expenses	\$ 6,959,725	\$ 6,924,625	\$ 7,060,750	\$ 7,060,750	\$ 7,060,750	\$ 7,198,150
Net Revenues Over (Under) Expenses	\$ (104,907)	\$ 243,714	\$ 180,202	\$ 180,202	\$ 158,321	\$ 44,950
Beginning Fund Balance	5,320,276	5,215,369	5,459,084	5,459,084	5,459,084	5,617,404
Ending Fund Balance	\$ 5,215,369	\$ 5,459,083	\$ 5,639,286	\$ 5,639,286	\$ 5,617,405	\$ 5,662,354
7912 Restricted Debt Reserve	-	-	5,639,286	5,639,286	-	5,662,354
Total Budgeted Reserves	\$ -	\$ -	\$ 5,639,286	\$ 5,639,286	\$ -	\$ 5,662,354

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8670 State Tax Subventions	102,894	98,721	107,000	107,000	89,870	86,500
Total State Revenues	\$ 102,894	\$ 98,721	\$ 107,000	\$ 107,000	\$ 89,870	\$ 86,500
8810 Property Taxes	13,592,239	14,120,138	13,900,000	13,900,000	13,407,289	13,810,500
8860 Interest and Investment Income	39,623	67,573	50,000	50,000	106,911	68,500
Total Local Revenues	\$ 13,631,862	\$ 14,187,711	\$ 13,950,000	\$ 13,950,000	\$ 13,514,200	\$ 13,879,000
Total Revenues	\$ 13,734,756	\$ 14,286,432	\$ 14,057,000	\$ 14,057,000	\$ 13,604,070	\$ 13,965,500
Total Revenues and Other Financing Sources	\$ 13,734,756	\$ 14,286,432	\$ 14,057,000	\$ 14,057,000	\$ 13,604,070	\$ 13,965,500
Uses:						
7110 Bond Redemption	2,301,400	2,416,400	2,626,952	2,626,952	2,661,500	2,916,200
7120 Bond Interest and Other Charges	11,406,214	11,310,850	12,298,777	12,298,777	11,208,218	11,094,840
Total Transfers and Other Outgo	\$ 13,707,614	\$ 13,727,250	\$ 14,925,729	\$ 14,925,729	\$ 13,869,718	\$ 14,011,040
Total Expenses	\$ 13,707,614	\$ 13,727,250	\$ 14,925,729	\$ 14,925,729	\$ 13,869,718	\$ 14,011,040
Net Revenues Over (Under) Expenses	\$ 27,142	\$ 559,182	\$ (868,729)	\$ (868,729)	\$ (265,648)	\$ (45,540)
Beginning Fund Balance	10,013,689	10,040,831	10,600,013	10,600,013	10,600,013	10,334,365
Ending Fund Balance	\$ 10,040,831	\$ 10,600,013	\$ 9,731,284	\$ 9,731,284	\$ 10,334,365	\$ 10,288,825
7912 Restricted Debt Reserve	-	-	9,731,284	9,731,284	-	10,288,825
Total Budgeted Reserves	\$ -	\$ -	\$ 9,731,284	\$ 9,731,284	\$ -	\$ 10,288,825

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8670 State Tax Subventions	148,750	19,156	95,234	95,234	18,732	18,000
Total State Revenues	\$ 148,750	\$ 19,156	\$ 95,234	\$ 95,234	\$ 18,732	\$ 18,000
8810 Property Taxes	19,829,796	3,306,956	3,429,692	3,429,692	2,766,335	3,073,800
8860 Interest and Investment Income	69,717	42,255	23,830	23,830	21,846	22,000
Total Local Revenues	\$ 19,899,513	\$ 3,349,211	\$ 3,453,522	\$ 3,453,522	\$ 2,788,181	\$ 3,095,800
Total Revenues	\$ 20,048,263	\$ 3,368,367	\$ 3,548,756	\$ 3,548,756	\$ 2,806,913	\$ 3,113,800
Total Revenues and Other Financing Sources	\$ 20,048,263	\$ 3,368,367	\$ 3,548,756	\$ 3,548,756	\$ 2,806,913	\$ 3,113,800
Uses:						
7110 Bond Redemption	18,466,500	17,095,000	-	-	750	-
7120 Bond Interest and Other Charges	3,843,250	3,487,650	3,316,700	3,316,700	3,316,700	3,316,700
Total Transfers and Other Outgo	\$ 22,309,750	\$ 20,582,650	\$ 3,316,700	\$ 3,316,700	\$ 3,317,450	\$ 3,316,700
Total Expenses	\$ 22,309,750	\$ 20,582,650	\$ 3,316,700	\$ 3,316,700	\$ 3,317,450	\$ 3,316,700
Net Revenues Over (Under) Expenses	\$ (2,261,487)	\$ (17,214,283)	\$ 232,056	\$ 232,056	\$ (510,537)	\$ (202,900)
Beginning Fund Balance	21,812,410	19,550,924	2,336,641	2,336,641	2,336,641	1,826,103
Ending Fund Balance	\$ 19,550,923	\$ 2,336,641	\$ 2,568,697	\$ 2,568,697	\$ 1,826,104	\$ 1,623,203
7912 Restricted Debt Reserve	-	-	2,568,697	2,568,697	-	1,623,203
Total Budgeted Reserves	\$ -	\$ -	\$ 2,568,697	\$ 2,568,697	\$ -	\$ 1,623,203

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	37,468	84,070	84,070	84,070	179,034	125,500
Total Local Revenues	\$ 37,468	\$ 84,070	\$ 84,070	\$ 84,070	\$ 179,034	\$ 125,500
Total Revenues	\$ 37,468	\$ 84,070	\$ 84,070	\$ 84,070	\$ 179,034	\$ 125,500
8980 Interfund Transfers In	2,481,906	5,100,000	-	3,157,810	3,157,810	500,000
8990 Intrafund and Subfund Transfers In	175,266	-	-	349,866	349,866	-
Total Other Financing Sources	\$ 2,657,172	\$ 5,100,000	\$ -	\$ 3,507,676	\$ 3,507,676	\$ 500,000
Total Revenues and Other Financing Sources	\$ 2,694,640	\$ 5,184,070	\$ 84,070	\$ 3,591,746	\$ 3,686,710	\$ 625,500
Uses:						
7300 Interfund Transfers Out	492,963	723,945	80,000	80,000	-	80,000
7800 Intrafund and Subfund Transfers Out	175,266	-	-	349,866	349,866	-
Total Transfers and Other Outgo	\$ 668,229	\$ 723,945	\$ 80,000	\$ 429,866	\$ 349,866	\$ 80,000
Total Expenses	\$ 668,229	\$ 723,945	\$ 80,000	\$ 429,866	\$ 349,866	\$ 80,000
Net Revenues Over (Under) Expenses	\$ 2,026,411	\$ 4,460,125	\$ 4,070	\$ 3,161,880	\$ 3,336,844	\$ 545,500
Beginning Fund Balance	5,951,275	7,977,686	12,437,810	12,437,810	12,437,811	15,774,654
Ending Fund Balance	\$ 7,977,686	\$ 12,437,811	\$ 12,441,880	\$ 15,599,690	\$ 15,774,655	\$ 16,320,154
7906 Load Bank Liability Reserve	-	-	6,049,296	9,049,296	-	9,549,296
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	6,192,584	6,350,394	-	6,570,858
Total Budgeted Reserves	\$ -	\$ -	\$ 12,441,880	\$ 15,599,690	\$ -	\$ 16,320,154

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8652 Deferred Maintenance	2,170,666	2,862,311	-	1,398,324	1,398,354	650,000
8690 Other State Revenues	811,601	1,036,882	901,394	901,394	916,431	-
Total State Revenues	\$ 2,982,267	\$ 3,899,193	\$ 901,394	\$ 2,299,718	\$ 2,314,785	\$ 650,000
8890 Other Local Revenues	863,023	4,482,113	314,890	314,890	2,274,947	2,544,000
Total Local Revenues	\$ 863,023	\$ 4,482,113	\$ 314,890	\$ 314,890	\$ 2,274,947	\$ 2,544,000
Total Revenues	\$ 3,845,290	\$ 8,381,306	\$ 1,216,284	\$ 2,614,608	\$ 4,589,732	\$ 3,194,000
8980 Interfund Transfers In	2,463,061	5,143,384	-	3,957,215	4,280,912	350,000
Total Other Financing Sources	\$ 2,463,061	\$ 5,143,384	\$ -	\$ 3,957,215	\$ 4,280,912	\$ 350,000
Total Revenues and Other Financing Sources	\$ 6,308,351	\$ 13,524,690	\$ 1,216,284	\$ 6,571,823	\$ 8,870,644	\$ 3,544,000
Uses:						
5100 Consultants	-	78,183	-	-	2,470	3,270
5500 Utilities and Housekeeping	-	-	-	10,000	10,000	-
5600 Contract Services	1,454,450	636,516	4,863,637	681,499	436,623	3,281,884
5800 Other Services and Expenses	6,203	77	-	-	-	-
Total Other Operating Expenses	\$ 1,460,653	\$ 714,776	\$ 4,863,637	\$ 691,499	\$ 449,093	\$ 3,285,154
6100 Sites and Site Improvements	393,585	172,750	204,940	233,646	77,257	195,223
6200 Buildings	2,473,811	4,972,323	8,827,007	12,385,861	7,922,052	7,168,327
6400 Equipment	419,616	894,873	699,342	691,337	583,843	115,885
Total Capital Outlay	\$ 3,287,012	\$ 6,039,946	\$ 9,731,289	\$ 13,310,844	\$ 8,583,152	\$ 7,479,435

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Total Expenses	\$ 4,747,665	\$ 6,754,722	\$ 14,594,926	\$ 14,002,343	\$ 9,032,245	\$ 10,764,589
Net Revenues Over (Under) Expenses	\$ 1,560,686	\$ 6,769,968	\$ (13,378,642)	\$ (7,430,520)	\$ (161,601)	\$ (7,220,589)
Beginning Fund Balance	20,746,664	22,307,351	29,044,318	29,077,319	29,077,319	28,915,718
Ending Fund Balance	\$ 22,307,350	\$ 29,077,319	\$ 15,665,676	\$ 21,646,799	\$ 28,915,718	\$ 21,695,129
7900 Designated Reserves	-	-	1,802,018	137,302	-	106,028
7913 Restricted Capital Reserve	-	-	12,857,226	18,857,968	-	19,298,959
7999 Undesignated Reserve	-	-	1,006,432	2,651,529	-	2,290,142
Total Budgeted Reserves	\$ -	\$ -	\$ 15,665,676	\$ 21,646,799	\$ -	\$ 21,695,129

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	527,537	525,929	472,000	472,000	671,121	444,800
8890 Other Local Revenues	39,607	124,990	-	-	-	-
Total Local Revenues	\$ 567,144	\$ 650,919	\$ 472,000	\$ 472,000	\$ 671,121	\$ 444,800
Total Revenues	\$ 567,144	\$ 650,919	\$ 472,000	\$ 472,000	\$ 671,121	\$ 444,800
8900 Other Financing Sources, Miscellaneous	39,823	-	-	-	9,389	-
Total Other Financing Sources	\$ 39,823	\$ -	\$ -	\$ -	\$ 9,389	\$ -
Total Revenues and Other Financing Sources	\$ 606,967	\$ 650,919	\$ 472,000	\$ 472,000	\$ 680,510	\$ 444,800
Uses:						
2100 Noninstructional Salaries Full Time	759,321	811,167	290,271	290,271	302,341	298,270
2300 Variable Non-Instructional	3,745	599	-	-	-	-
Total Classified Salaries	\$ 763,066	\$ 811,766	\$ 290,271	\$ 290,271	\$ 302,341	\$ 298,270
3000 Benefits	312,482	335,749	129,164	129,164	126,473	150,699
Total Salaries and Benefits	\$ 1,075,548	\$ 1,147,515	\$ 419,435	\$ 419,435	\$ 428,814	\$ 448,969
4000 Supplies and Materials	\$ 4,189	\$ 1,545	\$ 16,083	\$ 16,083	\$ 552	\$ 1,000
5100 Consultants	1,818,015	1,949,447	1,446,280	1,606,915	725,815	1,184,712
5600 Contract Services	4,176	46,397	16,970	16,970	41,287	26,500
5800 Other Services and Expenses	2,868	556	-	-	94	-
Total Other Operating Expenses	\$ 1,825,059	\$ 1,996,400	\$ 1,463,250	\$ 1,623,885	\$ 767,196	\$ 1,211,212

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6200 Buildings	30,602,263	9,609,814	11,884,657	11,639,390	11,289,064	19,717,652
6400 Equipment	2,315,951	860,581	754,914	936,042	917,199	1,145,110
Total Capital Outlay	\$ 32,918,214	\$ 10,470,395	\$ 12,639,571	\$ 12,575,432	\$ 12,206,263	\$ 20,862,762
7400 Other Transfers/Uses	-	50,167	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 50,167	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 35,823,010	\$ 13,666,022	\$ 14,538,339	\$ 14,634,835	\$ 13,402,825	\$ 22,523,943
Net Revenues Over (Under) Expenses	\$ (35,216,043)	\$ (13,015,103)	\$ (14,066,339)	\$ (14,162,835)	\$ (12,722,315)	\$ (22,079,143)
Beginning Fund Balance	100,747,593	65,531,550	52,470,861	52,516,448	52,516,448	39,794,133
Ending Fund Balance	\$ 65,531,550	\$ 52,516,447	\$ 38,404,522	\$ 38,353,613	\$ 39,794,133	\$ 17,714,990
7913 Restricted Capital Reserve	-	-	38,404,522	38,353,613	-	17,714,990
Total Budgeted Reserves	\$ -	\$ -	\$ 38,404,522	\$ 38,353,613	\$ -	\$ 17,714,990

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	828,302	1,371,558	968,925	968,925	1,522,146	1,203,600
Total Local Revenues	\$ 828,302	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,522,146	\$ 1,203,600
Total Revenues	\$ 828,302	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,522,146	\$ 1,203,600
8900 Other Financing Sources, Miscellaneous	378,063	-	-	-	-	-
Total Other Financing Sources	\$ 378,063	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,206,365	\$ 1,371,558	\$ 968,925	\$ 968,925	\$ 1,522,146	\$ 1,203,600
Uses:						
2100 Noninstructional Salaries Full Time	138,421	156,803	670,015	670,015	698,608	687,165
2300 Variable Non-Instructional	688	109	-	-	-	-
Total Classified Salaries	\$ 139,109	\$ 156,912	\$ 670,015	\$ 670,015	\$ 698,608	\$ 687,165
3000 Benefits	56,946	65,236	297,322	297,322	290,906	346,752
Total Salaries and Benefits	\$ 196,055	\$ 222,148	\$ 967,337	\$ 967,337	\$ 989,514	\$ 1,033,917
4000 Supplies and Materials	-	-	-	-	1,287	2,000
5100 Consultants	147,740	93,389	3,295,320	3,295,320	1,992,564	2,000,000
5600 Contract Services	-	4,928	39,596	39,596	127,211	130,000
5800 Other Services and Expenses	2,846	4,474	-	-	4,701	-
Total Other Operating Expenses	\$ 150,586	\$ 102,791	\$ 3,334,916	\$ 3,334,916	\$ 2,124,476	\$ 2,130,000

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
6100 Sites and Site Improvements	22,000	-	-	-	-	-
6200 Buildings	1,113,945	6,869,213	27,961,851	29,662,701	21,515,241	50,499,068
6400 Equipment	63,862	22,844	342,466	342,466	134,712	1,350,454
Total Capital Outlay	\$ 1,199,807	\$ 6,892,057	\$ 28,304,317	\$ 30,005,167	\$ 21,649,953	\$ 51,849,522
7400 Other Transfers/Uses	-	564,155	-	-	444,712	-
Total Transfers and Other Outgo	\$ -	\$ 564,155	\$ -	\$ -	\$ 444,712	\$ -
Total Expenses	\$ 1,546,448	\$ 7,781,151	\$ 32,606,570	\$ 34,307,420	\$ 25,209,942	\$ 55,015,439
Net Revenues Over (Under) Expenses	\$ (340,083)	\$ (6,409,593)	\$ (31,637,645)	\$ (33,338,495)	\$ (23,687,796)	\$ (53,811,839)
Beginning Fund Balance	119,075,434	118,735,351	112,120,991	112,325,758	112,325,758	88,637,961
Ending Fund Balance	\$ 118,735,351	\$ 112,325,758	\$ 80,483,346	\$ 78,987,263	\$ 88,637,962	\$ 34,826,122
7900 Designated Reserves	-	-	34,880	88,315	-	-
7913 Restricted Capital Reserve	-	-	80,448,466	78,898,948	-	34,826,122
Total Budgeted Reserves	\$ -	\$ -	\$ 80,483,346	\$ 78,987,263	\$ -	\$ 34,826,122

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8840 Sales and Commissions	6,753,149	6,555,598	6,648,360	6,648,360	6,364,898	7,383,030
8850 Other Sales Revenue	3,214,447	2,946,990	2,842,569	2,842,569	2,603,715	2,832,569
Total Local Revenues	\$ 9,967,596	\$ 9,502,588	\$ 9,490,929	\$ 9,490,929	\$ 8,968,613	\$ 10,215,599
Total Revenues	\$ 9,967,596	\$ 9,502,588	\$ 9,490,929	\$ 9,490,929	\$ 8,968,613	\$ 10,215,599
8910 Resale Rebates	344,558	211,781	268,311	268,311	184,718	268,311
Total Other Financing Sources	\$ 344,558	\$ 211,781	\$ 268,311	\$ 268,311	\$ 184,718	\$ 268,311
Total Revenues and Other Financing Sources	\$ 10,312,154	\$ 9,714,369	\$ 9,759,240	\$ 9,759,240	\$ 9,153,331	\$ 10,483,910
Uses:						
2100 Noninstructional Salaries Full Time	1,228,040	1,266,587	1,179,072	1,179,072	1,236,087	1,191,946
2300 Variable Non-Instructional	418,974	415,302	398,000	398,000	403,969	398,000
Total Classified Salaries	\$ 1,647,014	\$ 1,681,889	\$ 1,577,072	\$ 1,577,072	\$ 1,640,056	\$ 1,589,946
3000 Benefits	641,937	658,582	662,214	662,214	700,146	727,518
Total Salaries and Benefits	\$ 2,288,951	\$ 2,340,471	\$ 2,239,286	\$ 2,239,286	\$ 2,340,202	\$ 2,317,464
4000 Supplies and Materials	\$ 21,500	\$ 17,345	\$ 20,547	\$ 20,547	\$ 16,714	\$ 20,547

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5200 Travel	637	1,764	1,434	1,434	60	1,434
5500 Utilities and Housekeeping	56,207	55,827	53,650	53,650	55,817	51,150
5600 Contract Services	91,801	51,218	-	-	64,155	-
5690 Other Operating Expenses	76,180	49,559	89,368	89,368	63,576	82,368
5800 Other Services and Expenses	218,119	238,738	169,392	169,392	248,290	172,092
5930 Depreciation	6,036	7,218	1,000	1,000	6,922	1,000
Total Other Operating Expenses	\$ 448,980	\$ 404,324	\$ 314,844	\$ 314,844	\$ 438,820	\$ 308,044
6400 Equipment	36,323	11,014	-	-	9,230	-
Total Capital Outlay	\$ 36,323	\$ 11,014	\$ -	\$ -	\$ 9,230	\$ -
7700 Cost of Goods Sold	7,559,362	7,019,481	7,361,132	7,361,132	6,785,891	7,856,583
Total Transfers and Other Outgo	\$ 7,559,362	\$ 7,019,481	\$ 7,361,132	\$ 7,361,132	\$ 6,785,891	\$ 7,856,583
Total Expenses	\$ 10,355,116	\$ 9,792,635	\$ 9,935,809	\$ 9,935,809	\$ 9,590,857	\$ 10,502,638
Net Revenues Over (Under) Expenses	\$ (42,962)	\$ (78,266)	\$ (176,569)	\$ (176,569)	\$ (437,526)	\$ (18,728)
Beginning Fund Balance	1,700,506	1,657,545	1,639,431	1,579,276	1,579,277	1,141,751
Ending Fund Balance	\$ 1,657,544	\$ 1,579,279	\$ 1,462,862	\$ 1,402,707	\$ 1,141,751	\$ 1,123,023
7900 Designated Reserves	-	-	-	-	-	128,614
7999 Undesignated Reserve	-	-	1,462,862	1,402,707	-	994,409
Total Budgeted Reserves	\$ -	\$ -	\$ 1,462,862	\$ 1,402,707	\$ -	\$ 1,123,023

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8840 Sales and Commissions	1,694,525	1,703,555	1,535,000	1,535,000	1,679,100	1,895,826
8850 Other Sales Revenue	10,859	43	-	-	9,433	-
8890 Other Local Revenues	44,355	56,272	15,000	15,000	35,411	25,000
Total Local Revenues	\$ 1,749,739	\$ 1,759,870	\$ 1,550,000	\$ 1,550,000	\$ 1,723,944	\$ 1,920,826
Total Revenues	\$ 1,749,739	\$ 1,759,870	\$ 1,550,000	\$ 1,550,000	\$ 1,723,944	\$ 1,920,826
8980 Interfund Transfers In	-	8,000	-	-	-	-
Total Other Financing Sources	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,749,739	\$ 1,767,870	\$ 1,550,000	\$ 1,550,000	\$ 1,723,944	\$ 1,920,826
Uses:						
1400 Noninstructional Salaries Part Time	-	5,968	6,000	6,000	-	-
Total Academic Salaries	\$ -	\$ 5,968	\$ 6,000	\$ 6,000	\$ -	\$ -
2100 Noninstructional Salaries Full Time	182,914	181,939	276,510	276,510	214,469	307,076
2300 Variable Non-Instructional	203,386	217,936	208,000	208,000	266,455	195,500
Total Classified Salaries	\$ 386,300	\$ 399,875	\$ 484,510	\$ 484,510	\$ 480,924	\$ 502,576
3000 Benefits	130,896	141,469	185,951	185,951	168,821	203,306
Total Salaries and Benefits	\$ 517,196	\$ 547,312	\$ 676,461	\$ 676,461	\$ 649,745	\$ 705,882
4000 Supplies and Materials	\$ 27,607	\$ 33,331	\$ 17,500	\$ 17,500	\$ 27,419	\$ 46,376

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5100 Consultants	-	-	-	-	11,517	7,350
5500 Utilities and Housekeeping	12,475	11,610	12,300	12,300	14,025	11,260
5600 Contract Services	20,915	31,964	31,500	31,500	24,130	37,000
5690 Other Operating Expenses	6,921	7,417	4,908	4,908	5,485	4,908
5800 Other Services and Expenses	53,092	51,463	60,373	60,373	53,329	63,260
5930 Depreciation	9,988	6,872	2,102	2,102	8,013	2,102
Total Other Operating Expenses	\$ 103,391	\$ 109,326	\$ 111,183	\$ 111,183	\$ 116,499	\$ 125,880
6400 Equipment	4,888	9,706	16,000	16,000	13,848	10,000
Total Capital Outlay	\$ 4,888	\$ 9,706	\$ 16,000	\$ 16,000	\$ 13,848	\$ 10,000
7700 Cost of Goods Sold	845,832	822,331	892,200	788,663	802,137	890,000
Total Transfers and Other Outgo	\$ 845,832	\$ 822,331	\$ 892,200	\$ 788,663	\$ 802,137	\$ 890,000
Total Expenses	\$ 1,498,914	\$ 1,522,006	\$ 1,713,344	\$ 1,609,807	\$ 1,609,648	\$ 1,778,138
Net Revenues Over (Under) Expenses	\$ 250,825	\$ 245,864	\$ (163,344)	\$ (59,807)	\$ 114,296	\$ 142,688
Beginning Fund Balance	518,458	769,283	1,011,615	1,015,149	1,015,148	1,129,445
Ending Fund Balance	\$ 769,283	\$ 1,015,147	\$ 848,271	\$ 955,342	\$ 1,129,444	\$ 1,272,133
7999 Undesignated Reserve	-	-	848,271	955,342	-	1,272,133
Total Budgeted Reserves	\$ -	\$ -	\$ 848,271	\$ 955,342	\$ -	\$ 1,272,133

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

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

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	4,295	7,658	7,000	7,000	12,267	11,450
Total Local Revenues	\$ 4,295	\$ 7,658	\$ 7,000	\$ 7,000	\$ 12,267	\$ 11,450
Total Revenues	\$ 4,295	\$ 7,658	\$ 7,000	\$ 7,000	\$ 12,267	\$ 11,450
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues and Other Financing Sources	\$ 104,295	\$ 107,658	\$ 107,000	\$ 107,000	\$ 112,267	\$ 111,450
Uses:						
5400 Insurance	51,321	49,159	50,000	50,000	39,913	50,000
Total Other Operating Expenses	\$ 51,321	\$ 49,159	\$ 50,000	\$ 50,000	\$ 39,913	\$ 50,000
Total Expenses	\$ 51,321	\$ 49,159	\$ 50,000	\$ 50,000	\$ 39,913	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 52,974	\$ 58,499	\$ 57,000	\$ 57,000	\$ 72,354	\$ 61,450
Beginning Fund Balance	642,381	695,356	753,855	753,855	753,855	826,209
Ending Fund Balance	\$ 695,355	\$ 753,855	\$ 810,855	\$ 810,855	\$ 826,209	\$ 887,659
7911 Self-Insurance Claims Reserve	-	-	810,855	810,855	-	887,659
Total Budgeted Reserves	\$ -	\$ -	\$ 810,855	\$ 810,855	\$ -	\$ 887,659

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	123,898	197,175	104,914	104,914	208,407	171,165
Total Local Revenues	\$ 123,898	\$ 197,175	\$ 104,914	\$ 104,914	\$ 208,407	\$ 171,165
Total Revenues	\$ 123,898	\$ 197,175	\$ 104,914	\$ 104,914	\$ 208,407	\$ 171,165
8900 Other Financing Sources, Miscellaneous	63,458	-	-	-	-	-
8980 Interfund Transfers In	12,832,456	7,185,464	1,000,000	5,000,000	5,000,000	1,500,000
Total Other Financing Sources	\$ 12,895,914	\$ 7,185,464	\$ 1,000,000	\$ 5,000,000	\$ 5,000,000	\$ 1,500,000
Total Revenues and Other Financing Sources	\$ 13,019,812	\$ 7,382,639	\$ 1,104,914	\$ 5,104,914	\$ 5,208,407	\$ 1,671,165
Uses:						
5100 Consultants	47,871	50,406	50,000	50,000	53,689	54,000
5400 Insurance	49,850	47,322	51,000	-	-	-
5800 Other Services and Expenses	824	1,519	1,500	1,500	1,426	1,500
Total Other Operating Expenses	\$ 98,545	\$ 99,247	\$ 102,500	\$ 51,500	\$ 55,115	\$ 55,500
7300 Interfund Transfers Out	5,700,200	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800
7400 Other Transfers/Uses	-	134,290	-	-	150,115	-
Total Transfers and Other Outgo	\$ 5,700,200	\$ 5,834,490	\$ 5,215,800	\$ 5,215,800	\$ 5,365,915	\$ 5,215,800
Total Expenses	\$ 5,798,745	\$ 5,933,737	\$ 5,318,300	\$ 5,267,300	\$ 5,421,030	\$ 5,271,300
Net Revenues Over (Under) Expenses	\$ 7,221,067	\$ 1,448,902	\$ (4,213,386)	\$ (162,386)	\$ (212,623)	\$ (3,600,135)
Beginning Fund Balance	9,075,739	16,296,805	17,745,707	17,745,707	17,745,707	17,533,084
Ending Fund Balance	\$ 16,296,806	\$ 17,745,707	\$ 13,532,321	\$ 17,583,321	\$ 17,533,084	\$ 13,932,949
7998 Restricted Reserve	-	-	13,532,321	17,583,321	-	13,932,949
Total Budgeted Reserves	\$ -	\$ -	\$ 13,532,321	\$ 17,583,321	\$ -	\$ 13,932,949

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	988	1,519	1,500	1,000	2,339	800
8890 Other Local Revenues	486,487	467,523	379,538	369,038	456,277	405,544
Total Local Revenues	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 458,616	\$ 406,344
Total Revenues	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 458,616	\$ 406,344
Total Revenues and Other Financing Sources	\$ 487,475	\$ 469,042	\$ 381,038	\$ 370,038	\$ 458,616	\$ 406,344
Uses:						
2300 Variable Non-Instructional	-	21,084	-	-	-	-
Total Classified Salaries	\$ -	\$ 21,084	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ -	\$ 21,084	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 286,840	\$ 268,358	\$ 196,652	\$ 196,852	\$ 300,708	\$ 263,715
5200 Travel	14,039	10,984	11,357	9,464	5,677	3,000
5690 Other Operating Expenses	-	-	-	-	-	5,500
5800 Other Services and Expenses	124	1	1	1	240	-
Total Other Operating Expenses	\$ 14,163	\$ 10,985	\$ 11,358	\$ 9,465	\$ 5,917	\$ 8,500
7300 Interfund Transfers Out	83,688	133,968	201,110	201,110	201,110	232,071
7400 Other Transfers/Uses	-	-	5,000	5,000	-	-
Total Transfers and Other Outgo	\$ 83,688	\$ 133,968	\$ 206,110	\$ 206,110	\$ 201,110	\$ 232,071
Total Expenses	\$ 384,691	\$ 434,395	\$ 414,120	\$ 412,427	\$ 507,735	\$ 504,286
Net Revenues Over (Under) Expenses	\$ 102,784	\$ 34,647	\$ (33,082)	\$ (42,389)	\$ (49,119)	\$ (97,942)
Beginning Fund Balance	1,045,135	1,140,370	1,175,017	1,175,017	1,175,017	1,125,898
Ending Fund Balance	\$ 1,147,919	\$ 1,175,017	\$ 1,141,935	\$ 1,132,628	\$ 1,125,898	\$ 1,027,956
7900 Designated Reserves	-	-	52,420	52,420	-	23,536
7999 Undesignated Reserve	-	-	1,089,515	1,080,208	-	1,004,420
Total Budgeted Reserves	\$ -	\$ -	\$ 1,141,935	\$ 1,132,628	\$ -	\$ 1,027,956

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8890 Other Local Revenues	-	86,676	88,100	88,100	83,409	84,051
Total Local Revenues	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 84,051
Total Revenues	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 84,051
Total Revenues and Other Financing Sources	\$ -	\$ 86,676	\$ 88,100	\$ 88,100	\$ 83,409	\$ 84,051
Uses:						
4000 Supplies and Materials	\$ -	\$ 12,294	\$ 8,100	\$ 8,100	\$ 2,519	\$ 8,051
5100 Consultants	-	-	-	-	6,400	-
5200 Travel	-	-	-	43,000	34,462	48,800
5800 Other Services and Expenses	-	39,561	80,000	43,679	37,679	33,326
Total Other Operating Expenses	\$ -	\$ 39,561	\$ 80,000	\$ 86,679	\$ 78,541	\$ 82,126
Total Expenses	\$ -	\$ 51,855	\$ 88,100	\$ 94,779	\$ 81,060	\$ 90,177
Net Revenues Over (Under) Expenses	\$ -	\$ 34,821	\$ -	\$ (6,679)	\$ 2,349	\$ (6,126)
Beginning Fund Balance	-	8,119	42,940	42,940	42,940	45,290
Ending Fund Balance	\$ -	\$ 42,940	\$ 42,940	\$ 36,261	\$ 45,289	\$ 39,164
7900 Designated Reserves	-	-	42,940	36,261	-	39,164
Total Budgeted Reserves	\$ -	\$ -	\$ 42,940	\$ 36,261	\$ -	\$ 39,164

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
<u>Sources:</u>						
8860 Interest and Investment Income	9,080	15,590	10,082	10,082	24,811	12,468
8880 Nonresident Tuition and Other Student Fees	282,248	278,161	274,173	274,173	277,581	280,580
8890 Other Local Revenues	-	21,084	21,000	21,000	-	21,000
Total Local Revenues	\$ 291,328	\$ 314,835	\$ 305,255	\$ 305,255	\$ 302,392	\$ 314,048
Total Revenues	\$ 291,328	\$ 314,835	\$ 305,255	\$ 305,255	\$ 302,392	\$ 314,048
8980 Interfund Transfers In	159	11,370	-	-	-	-
Total Other Financing Sources	\$ 159	\$ 11,370	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 291,487	\$ 326,205	\$ 305,255	\$ 305,255	\$ 302,392	\$ 314,048
<u>Uses:</u>						
2300 Variable Non-Instructional	50,016	18,668	20,000	20,000	23,805	28,050
Total Classified Salaries	\$ 50,016	\$ 18,668	\$ 20,000	\$ 20,000	\$ 23,805	\$ 28,050
3000 Benefits	2,474	308	225	225	268	350
Total Salaries and Benefits	\$ 52,490	\$ 18,976	\$ 20,225	\$ 20,225	\$ 24,073	\$ 28,400
4000 Supplies and Materials	\$ 2,952	\$ 11,076	\$ 13,370	\$ 13,370	\$ (6,999)	\$ 4,500

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
5100 Consultants	-	-	-	-	6,400	-
5200 Travel	2,972	1,990	2,000	2,000	3,469	4,000
5300 Dues and Memberships	-	-	-	-	-	850
5500 Utilities and Housekeeping	274	297	500	500	366	300
5600 Contract Services	526	399	600	600	-	300
5690 Other Operating Expenses	10,741	18,187	20,000	20,000	6,280	7,000
5800 Other Services and Expenses	-	2,464	2,500	2,500	2,978	3,500
Total Other Operating Expenses	\$ 14,513	\$ 23,337	\$ 25,600	\$ 25,600	\$ 19,493	\$ 15,950
6400 Equipment	8,831	40,897	-	-	6,194	3,500
Total Capital Outlay	\$ 8,831	\$ 40,897	\$ -	\$ -	\$ 6,194	\$ 3,500
7300 Interfund Transfers Out	108,450	110,750	112,900	112,900	112,900	114,900
Total Transfers and Other Outgo	\$ 108,450	\$ 110,750	\$ 112,900	\$ 112,900	\$ 112,900	\$ 114,900
Total Expenses	\$ 187,236	\$ 205,036	\$ 172,095	\$ 172,095	\$ 155,661	\$ 167,250
Net Revenues Over (Under) Expenses	\$ 104,251	\$ 121,169	\$ 133,160	\$ 133,160	\$ 146,731	\$ 146,798
Beginning Fund Balance	1,399,602	1,503,853	1,625,018	1,625,018	1,625,022	1,771,750
Ending Fund Balance	\$ 1,503,853	\$ 1,625,022	\$ 1,758,178	\$ 1,758,178	\$ 1,771,753	\$ 1,918,548
7998 Restricted Reserve	-	-	174,888	174,888	-	205,820
7999 Undesignated Reserve	-	-	1,583,290	1,583,290	-	1,712,728
Total Budgeted Reserves	\$ -	\$ -	\$ 1,758,178	\$ 1,758,178	\$ -	\$ 1,918,548

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8150 Student Financial Aid Revenue	34,673,258	34,179,022	35,762,593	35,762,593	34,959,178	36,476,139
Total Federal Revenues	\$ 34,673,258	\$ 34,179,022	\$ 35,762,593	\$ 35,762,593	\$ 34,959,178	\$ 36,476,139
8620 General Categorical Programs	590,075	657,000	1,087,671	1,087,671	2,388,379	1,735,000
8680 Other State Non-Tax Revenues	2,227,451	2,386,171	2,391,453	2,391,453	1,764,899	2,505,000
Total State Revenues	\$ 2,817,526	\$ 3,043,171	\$ 3,479,124	\$ 3,479,124	\$ 4,153,278	\$ 4,240,000
8890 Other Local Revenues	14	9	-	-	-	-
Total Local Revenues	\$ 14	\$ 9	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 37,490,798	\$ 37,222,202	\$ 39,241,717	\$ 39,241,717	\$ 39,112,456	\$ 40,716,139
8980 Interfund Transfers In	262,994	240,364	251,802	312,103	289,988	209,650
Total Other Financing Sources	\$ 262,994	\$ 240,364	\$ 251,802	\$ 312,103	\$ 289,988	\$ 209,650
Total Revenues and Other Financing Sources	\$ 37,753,792	\$ 37,462,566	\$ 39,493,519	\$ 39,553,820	\$ 39,402,444	\$ 40,925,789
Uses:						
5800 Other Services and Expenses	14	9	-	-	-	-
Total Other Operating Expenses	\$ 14	\$ 9	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	31,145	47,766	-	-	80,953	-
7500 Student Financial Aid	37,722,633	37,414,791	39,493,519	39,553,820	39,321,491	40,925,789
Total Transfers and Other Outgo	\$ 37,753,778	\$ 37,462,557	\$ 39,493,519	\$ 39,553,820	\$ 39,402,444	\$ 40,925,789
Total Expenses	\$ 37,753,792	\$ 37,462,566	\$ 39,493,519	\$ 39,553,820	\$ 39,402,444	\$ 40,925,789
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	2,655	4,530	3,000	3,000	7,172	5,950
Total Local Revenues	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 7,172	\$ 5,950
Total Revenues	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 7,172	\$ 5,950
Total Revenues and Other Financing Sources	\$ 2,655	\$ 4,530	\$ 3,000	\$ 3,000	\$ 7,172	\$ 5,950
Uses:						
5800 Other Services and Expenses	4	7	7	7	10	7
Total Other Operating Expenses	\$ 4	\$ 7	\$ 7	\$ 7	\$ 10	\$ 7
7400 Other Transfers/Uses	4,000	-	6,000	6,000	6,000	8,000
Total Transfers and Other Outgo	\$ 4,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000
Total Expenses	\$ 4,004	\$ 7	\$ 6,007	\$ 6,007	\$ 6,010	\$ 8,007
Net Revenues Over (Under) Expenses	\$ (1,349)	\$ 4,523	\$ (3,007)	\$ (3,007)	\$ 1,162	\$ (2,057)
Beginning Fund Balance	492,868	491,519	496,043	496,043	496,043	497,205
Ending Fund Balance	\$ 491,519	\$ 496,042	\$ 493,036	\$ 493,036	\$ 497,205	\$ 495,148
7998 Restricted Reserve	-	-	493,036	493,036	-	495,148
Total Budgeted Reserves	\$ -	\$ -	\$ 493,036	\$ 493,036	\$ -	\$ 495,148

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

Description	Final Actuals 2015-2016	Final Actuals 2016-2017	Adoption Budget 2017-2018	Adjusted Budget 2017-2018	YTD Actuals 2017-2018	Adoption Budget 2018-2019
Sources:						
8860 Interest and Investment Income	447,580	10,443,808	3,215,616	3,215,616	7,065,466	6,877,440
Total Local Revenues	\$ 447,580	\$ 10,443,808	\$ 3,215,616	\$ 3,215,616	\$ 7,065,466	\$ 6,877,440
Total Revenues	\$ 447,580	\$ 10,443,808	\$ 3,215,616	\$ 3,215,616	\$ 7,065,466	\$ 6,877,440
8980 Interfund Transfers In	5,700,200	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800
Total Other Financing Sources	\$ 5,700,200	\$ 5,700,200	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800
Total Revenues and Other Financing Sources	\$ 6,147,780	\$ 16,144,008	\$ 8,431,416	\$ 8,431,416	\$ 12,281,266	\$ 12,093,240
Uses:						
5800 Other Services and Expenses	261,268	302,333	300,000	300,000	355,956	357,500
Total Other Operating Expenses	\$ 261,268	\$ 302,333	\$ 300,000	\$ 300,000	\$ 355,956	\$ 357,500
Total Expenses	\$ 261,268	\$ 302,333	\$ 300,000	\$ 300,000	\$ 355,956	\$ 357,500
Net Revenues Over (Under) Expenses	\$ 5,886,512	\$ 15,841,675	\$ 8,131,416	\$ 8,131,416	\$ 11,925,310	\$ 11,735,740
Beginning Fund Balance	74,112,634	79,999,147	95,840,822	95,840,822	95,840,822	107,766,133
Ending Fund Balance	\$ 79,999,146	\$ 95,840,822	\$ 103,972,238	\$ 103,972,238	\$ 107,766,132	\$ 119,501,873
7998 Restricted Reserve	-	-	103,972,238	103,972,238	-	119,501,873
Total Budgeted Reserves	\$ -	\$ -	\$ 103,972,238	\$ 103,972,238	\$ -	\$ 119,501,873



APPENDICES

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

Appendix A
2018-19 BUDGET YEAR
50% LAW CALCULATION

APPENDIX A

Contra Costa Community College District

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

Based on Fund 11 Status for ALL LOCATIONS

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

AB 2019 data as of 08/30/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	66,520,122	66,520,122	0	0	66,520,122	66,520,122
Noninstructional Salaries (CA 1200 and 1400)	408		15,264,598		0		15,264,598
Subtotal Academic Salaires	409	66,520,122	81,784,720	0	0	66,520,122	81,784,720
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		29,065,400		0		29,065,400
Noninstructional Aides (CA 2200 and 2400)	416	3,909,539	3,909,539	0	0	3,909,539	3,909,539
Subtotal Classified Salaries	419	3,909,539	32,974,939	0	0	3,909,539	32,974,939
Employee Benefits (CA 3000)	429	33,367,731	62,220,659	0	0	33,367,731	62,220,659
Supplies and Materials (CA 4000)	435		3,194,187		0		3,194,187
Other Operating Expenses and Services (CA 5000)	449	315,563	18,472,588	0	0	315,563	18,472,588
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		825,198		0		825,198
Total (409 + 419 + 429) and (435 + 449 + 451)	459	104,112,955	199,472,291	0	0	104,112,955	199,472,291
Less Exclusions for Current Expenses of Education	469	7,364,848	20,475,287	0	0	7,364,848	20,475,287
Totals for ESC 84362, 50 percent law (459 - 469)	470	96,748,107	178,997,004	0	0	96,748,107	178,997,004
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.05%	100.00%			54.05%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		89,498,502				89,498,502
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		89,498,502				89,498,502

Contra Costa Community College District

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

Based on Fund 11 Status for CONTRA COSTA COLLEGE

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

AB 2019 data as of 08/30/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.1540%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	10,766,014	10,766,014	0	0	10,766,014	10,766,014
Noninstructional Salaries (CA 1200 and 1400)	408		3,610,648		266,313		3,876,961
Subtotal Academic Salaires	409	10,766,014	14,376,662	0	266,313	10,766,014	14,642,975
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,528,018		1,550,103		6,078,121
Noninstructional Aides (CA 2200 and 2400)	416	642,690	642,690	0	0	642,690	642,690
Subtotal Classified Salaries	419	642,690	5,170,708	0	1,550,103	642,690	6,720,811
Employee Benefits (CA 3000)	429	3,024,000	6,575,685	2,245,776	4,562,614	5,269,776	11,138,299
Supplies and Materials (CA 4000)	435		408,193		69,707		477,900
Other Operating Expenses and Services (CA 5000)	449	0	1,100,409	0	2,087,595	0	3,188,004
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		201,647		3,631		205,278
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,432,704	27,833,304	2,245,776	8,539,963	16,678,480	36,373,267
Less Exclusions for Current Expenses of Education	469	0	0	1,337,013	3,330,101	1,337,013	3,330,101
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,432,704	27,833,304	908,763	5,209,862	15,341,467	33,043,166
Percentage of CEE (470, col. 1 / 470, col.2)	471	51.85%	100.00%			46.43%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		13,916,652				16,521,583
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,916,652				16,521,583

Contra Costa Community College District

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

Based on Fund 11 Status for DIABLO VALLEY COLLEGE

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

AB 2019 data as of 08/30/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 55.8901%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	40,184,385	40,184,385	0	0	40,184,385	40,184,385
Noninstructional Salaries (CA 1200 and 1400)	408		6,076,417		819,890		6,896,307
Subtotal Academic Salaires	409	40,184,385	46,260,802	0	819,890	40,184,385	47,080,692
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		10,188,061		4,772,257		14,960,318
Noninstructional Aides (CA 2200 and 2400)	416	1,819,839	1,819,839	0	0	1,819,839	1,819,839
Subtotal Classified Salaries	419	1,819,839	12,007,900	0	4,772,257	1,819,839	16,780,157
Employee Benefits (CA 3000)	429	12,617,657	20,647,272	6,914,007	14,046,789	19,531,664	34,694,061
Supplies and Materials (CA 4000)	435		1,237,386		214,606		1,451,992
Other Operating Expenses and Services (CA 5000)	449	0	3,754,642	0	6,427,020	0	10,181,662
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		559,193		11,178		570,371
Total (409 + 419 + 429) and (435 + 449 + 451)	459	54,621,881	84,467,195	6,914,007	26,291,740	61,535,888	110,758,935
Less Exclusions for Current Expenses of Education	469	0	0	4,116,223	10,252,287	4,116,223	10,252,287
Totals for ESC 84362, 50 percent law (459 - 469)	470	54,621,881	84,467,195	2,797,784	16,039,453	57,419,665	100,506,648
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.67%	100.00%			57.13%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		42,233,597				50,253,324
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		42,233,597				50,253,324

Contra Costa Community College District

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

Based on Fund 11 Status for LOS MEDANOS COLLEGE

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

AB 2019 data as of 08/30/18

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.9559%		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	15,569,723	15,569,723	0	0	15,569,723	15,569,723
Noninstructional Salaries (CA 1200 and 1400)	408		4,110,565		380,765		4,491,330
Subtotal Academic Salaires	409	15,569,723	19,680,288	0	380,765	15,569,723	20,061,053
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,810,680		2,216,281		8,026,961
Noninstructional Aides (CA 2200 and 2400)	416	1,447,010	1,447,010	0	0	1,447,010	1,447,010
Subtotal Classified Salaries	419	1,447,010	7,257,690	0	2,216,281	1,447,010	9,473,971
Employee Benefits (CA 3000)	429	5,355,361	9,864,839	3,210,929	6,523,460	8,566,290	16,388,299
Supplies and Materials (CA 4000)	435		829,918		99,665		929,583
Other Operating Expenses and Services (CA 5000)	449	315,563	2,118,153	0	2,984,768	315,563	5,102,921
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,191		49,549
Total (409 + 419 + 429) and (435 + 449 + 451)	459	22,687,657	39,795,246	3,210,929	12,210,130	25,898,586	52,005,376
Less Exclusions for Current Expenses of Education	469	0	441,000	1,911,612	4,761,258	1,911,612	5,202,258
Totals for ESC 84362, 50 percent law (459 - 469)	470	22,687,657	39,354,246	1,299,317	7,448,872	23,986,974	46,803,118
Percentage of CEE (470, col. 1 / 470, col.2)	471	57.65%	100.00%			51.25%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		19,677,123				23,401,559
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		19,677,123				23,401,559

Appendix B
STEP AND LONGEVITY COST
ESTIMATES FOR FY 2018-19

APPENDIX B
Step and Longevity Cost Estimates for FY 2018-19

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

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

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

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

Appendix C
SALARY SCHEDULE AND DISTRICT
BENEFITS PREMIUM HISTORY

APPENDIX C

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

Fiscal Year	Salary Schedule Changes					Benefits Premium Changes	
	Faculty	Classified	Confidentials	Managers/ Supervisors	Chancellor's Cabinet	Medical Plans - Actuals	Dental Plans - Actuals
83-84	0.0%	0.0%	0.0%	0.0%	0.0%		
84-85 eff. 7-1-84 eff. 7-1-85	8.4% 4.0%	10.4%	8.4% 4.0%	8.4% 4.0%	8.4% 4.0%		
85-86	6.2% (87.1% of work year)	5.4%	5.4%	5.4%	5.4%		
86-87	5.0%	5.4%	5.0%	5.0%	5.0%		
87-88	4.0%	4.0%	4.0%	4.0%	4.0%		
88-89	4.7%	4.7%	4.7%	4.6/7%	4.6/7%		
89-90	7.0%	7.0%	7.0%	7.0%	7.0%		
90-91	6.5%	6.5%	6.5%	6.5%	6.5%		
91-92	3.0%	3.0%	3.0%	3.0%	3.0%		
92-93	0.0%	0.0%	0.0%	0.0%	0.0%		
93-94	2.0%	2.0%	2.0%	2.0%	2.0%	5.53%	2.66%
94-95	2.0%	2.0%	2.0%	2.0%	2.0%	-0.03%	5.82%
95-96	4.0%	4.0%	4.0%	4.0%	4.0%	-6.95%	0.80%
96-97	4.0%	4.0%	4.0%	4.0%	4.0%	0.61%	4.17%
97-98	2.97%	2.97%	2.97%	2.97%	2.97%	14.18%	8.13%
98-99	2.26%	2.26%	2.26%	2.26%	2.26%	11.39%	6.50%
99-00	1.41%	1.41%	1.41%	1.41%	1.41%	11.90%	5.25%
00-01 ⁽⁴⁾	6% + 1%	6% + 1%	6% + 1%	6% + 1%	6% + 1%	14.72%	15.45%
01-02	4.25%	4.25%	4.25%	4.25%	4.25%	12.20%	6.97%
02-03 ⁽⁶⁾	6.2%	6.2%	6.2%	6.2%	6.2%	24.03%	-1.42%
03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾	0.0%	0.0%	0.0%	0.0%	-2.0%	9.46%	-8.51%
04-05 ⁽²⁾⁽³⁾	-6.9% eff 4/1/05	0.00%	-7.00%	-7.00%	-7.00%	18.37%	6.17%
05-06 ⁽³⁾	-6.90%	-3.38% eff 8/1/05	-5.25%	-5.25%	-5.25%	8.34%	9.50%
06-07	5.54% ⁽⁸⁾	3.5% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	5.54% ⁽⁸⁾	4.58%	3.40%
07-08	7.00%	7.00%	7.00%	7.00%	Contract	17.51%	0.00%
08-09	3.57%	3.57%	3.57%	3.57%	Contract	7.04%	3.99%
09-10	0.00%	0.00%	0.00%	0.00%	Contract	7.07%	8.88%
10-11	0.00%	0.00%	0.00%	0.00%	Contract	7.83%	-6.48%
11-12	0.00%	0.00%	0.00%	0.00%	Contract	5.05%	3.14%
12-13	0.00%	0.00%	0.00%	0.00%	Contract	3.48%	-4.99%
13-14	2.00%	2.00%	2.00%	2.00%	Contract	14.00%	-2.88%
14-15	0.00%	0.00%	0.00%	0.00%	Contract	8.91%	0.00%
15-16	5.00%	5.00%	5.00%	5.00%	Contract	3.55%	4.33%
16-17	0.00%	0.00%	0.00%	0.00%	Contract	8.31%	-6.19%
17-18	2.30%	0.00%	2.50%	2.50%	Contract	4.00%	0.00%
18-19	0.70%	3.00%	0.5% ⁽⁹⁾	0.5% ⁽⁹⁾	Contract	TBD	TBD

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

⁽⁹⁾ Conf, Mgr/Sup 0.50% effective September 1, 2018

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

Absences, such as vacation and load banking, for which employees must be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe

benefits, such as group insurance and long-term disability pay.

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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