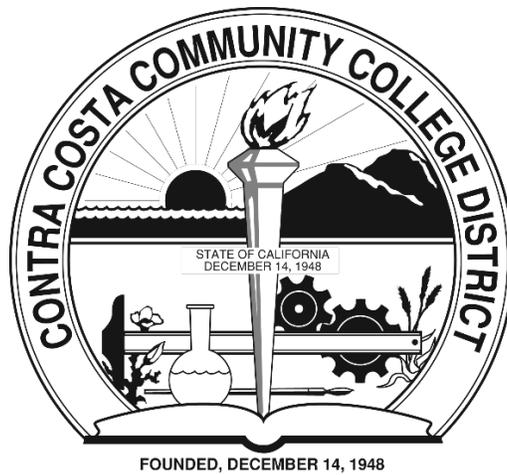


TENTATIVE BUDGET

FISCAL YEAR 2019-20



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JUNE 26, 2019

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Prepared in collaboration with the Fiscal Services staff with special thanks to the Campus Business Officers, District Governance Council and Budget Coordinator Ellen Forsman

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TENTATIVE BUDGET FISCAL YEAR 2019-20

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TENTATIVE BUDGET FISCAL YEAR 2019-20

1. INTRODUCTION

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

1.1 Governor’s Budget – May Revision

Governor Newsom’s May Revision continues the state’s commitment to reducing debt, paying down liabilities, and building reserves in anticipation of a future economic downturn. Relatively little has changed from the January proposal with the May Revision incorporating routine adjustments based on updated estimates of revenue, enrollment, inflation, and other economic factors.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2019-20 is estimated at \$81.1 billion, which is \$2.9 billion more than the adjusted amount for FY 2018-19. The Governor’s May Revision largely designates these additional resources to fund a 3.26 percent COLA, providing the District with needed ongoing, unrestricted dollars. Most of the remaining Proposition 98 dollars go towards establishing the second year of the College Promise program. However, a notable change from the January proposal is the inclusion of \$39.6 million to fund deferred maintenance and instructional equipment, a welcome development. Table 1 illustrates how these additional revenues affect the community college system, their potential impact to the District, and the changes within each category since January.

| <u>Category</u> | <u>Governor’s May Revision System Impact</u> | <u>District Impact</u> | <u>Change from January Proposal</u> |
|--|--|---|---|
| COLA (ongoing) | \$230.0 million to fund a COLA of 3.26 percent | Approximately \$5.6 million in additional apportionment revenue. As the District is in a hold harmless state under the SCFF, the 3.26 percent is applied to the total computational revenue the District received in FY 2017-18 | COLA decreased from 3.46 percent to 3.26 percent, a decrease of approximately \$300,000 |
| College Promise – Second Year (ongoing, categorical) | \$45.0 million to support student success, achievement, and offer a second year of free tuition to eligible students | The District anticipates receiving \$1.2 million of these funds if enacted | An additional \$5 million was added to the College Promise – Second Year, generating an additional \$100,000 for the District |
| CalSTRS Pension Relief (one-time) | \$3.1 billion for all CalSTRS employers | A reduction in the escalation of CalSTRS employer-paid pension contributions from 18.13 percent to 16.70 percent | Instead of year-over-year increases totaling \$1.5 million they will instead total just \$500,000 |

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

| | | | |
|---|--|--|--|
| Deferred Maintenance and Instructional Equipment (one-time, categorical) | \$39.6 million in deferred maintenance and instructional equipment funds | The District anticipates receiving \$800,000 of these funds if enacted | These funds are all new as they were not included in the January Budget proposal |
|---|--|--|--|

| | | | |
|---------------------------------------|---|--|-----------|
| SCFF Formula Freeze (one-time) | Freeze the base allocation component of the SCFF formula at 70% | While not directly affecting the budget in FY 2019-20, this proposal by the Governor signals a willingness to revisit the SCFF and not proceed as quickly as envisioned by the SCO | No change |
|---------------------------------------|---|--|-----------|

Table 1

The ongoing, unrestricted funding increases within the May Revision total \$5.6 million from the COLA. This COLA pays for the budgeted increases in CalSTRS and CalPERS, health benefits, and step and column adjustments. As always, the District must be aware of and plan for its long-term liabilities while being cognizant of the potential cliff effect with apportionment revenue once the hold harmless provision in the SCFF sunsets.

1.2 FY 2019-20 Tentative Budget Planning

Included in the FY 2019-20 Tentative Budget is the 3.46 percent proposed increase in COLA from January; this assumption results in \$5.9 million in year-over-year revenue for the District. This revenue increase is based upon the January proposal from the Governor and does not reflect the slight decrease in COLA provided in the May Revision. Additional large dollar variables include an assumed 5.96 percent increase in health benefits, the CalSTRS rate rising to 17.10 percent, and the CalPERS rate increasing to 20.70 percent.

While increased year-over-year enrollment is a positive sign, the District is still approximately 3 percent short of its resident FTES target. In light of that fact, the District is budgeting for an unchanged resident FTES target in FY 2019-20. Maintaining the level of funding associated with this target allows the District to sustain its existing operations, invest in outreach and other FTES-generating activities, and be in a state of readiness for when the demand for services will inevitably rise. Table 2 illustrates the static resident FTES target and also shows the dollar value of the budgeted COLA increase, as proposed in January, directly related to that target.

| | FY 2018-19 Resident FTES Target | FY 2019-20 Resident FTES Target | FTES Difference | \$ Difference |
|--------------|--|--|----------------------------|----------------------|
| CCC | 5,381 | 5,381 | - | \$ 1,111,589 |
| DVC | 15,336 | 15,336 | - | 3,168,061 |
| LMC | 7,951 | 7,951 | - | 1,642,492 |
| Total | 28,668 | 28,668 | - | \$ 5,922,142 |

Table 2

District staff continues to monitor the latest information from the state and will revise its plans and solidify assumptions as new data emerge. All of the information in the enacted state budget will be included in the District's Adoption Budget presented in September.

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

2. FISCAL YEAR 2018-19 UPDATE

In September 2018, the Governing Board adopted the FY 2018-19 budget, which included \$5.2 million in additional ongoing revenue for the District. A COLA of 2.71 percent (\$4.0 million) and increased funds to hire full-time faculty (\$1.2 million) accounted for these additional, ongoing operating dollars. Incorporating this revenue into the budget produced an operating surplus of \$0.4 million, approximately 0.2 percent of the total expenditure budget. Also of note, with the implementation of the Student Centered Funding Formula (SCFF), which has a substantial negative financial impact, the District is operating under a “hold harmless” provision in FY 2018-19. Essentially, the District is not subject to the SCFF metrics and its funding is based on revenues obtained under the SB-361 model.

The \$5.2 million increase in ongoing revenue covered the escalating expenses the District absorbed with the CalSTRS rate rising from 14.43 percent to 16.28 percent (\$1.5 million year-over-year operating cost increase to the District) and CalPERS rising from 15.53 percent to 18.06 percent (\$1.1 million year-over-year operating cost increase to the District). In addition, the increase in ongoing revenue also covered the \$1.4 million rise in District-paid health benefit costs.

As was reported to the Governing Board during its December 2018 meeting, approximately \$12 million in the District’s Adoption Budget is reliant on the “hold harmless” provision within the SCFF. With the lack of adjustment to recognize the wide spectrum in the costs of living throughout the state, many districts in high cost of living areas come out as losers in the formula. Complicating the issue for the District is the fact that many of the districts in high cost of living areas are “Basic Aid” districts, meaning they do not rely on the state for apportionment funding. Essentially, the SCFF has no effect on these “Basic Aid” districts that, for the most part, leads them to remain silent on the issue. In the immediate area, the districts of Foothill-De Anza, Marin, San Jose Evergreen, San Mateo, and West-Valley Mission receive no state apportionment; this makes them immune to the negative effects the District is experiencing due to the SCFF.

Further complicating the issues surrounding the SCFF is the recently released apportionment figures by the State Chancellor’s Office (SCO). These figures show a large systemwide deficit resulting in, for the moment, decreased apportionment revenue for all districts. District staff is not surprised by this systemwide revenue shortfall. As was always the case, a fixed amount of Proposition 98 revenue cannot be redistributed amongst the system with no constraints on revenue gains for districts while at the same time promising no revenue losses for districts. This systemwide deficit is under intense scrutiny at the SCO and throughout the system. Recent information on this topic is very positive for the District. According to the SCO, all hold harmless districts will be given their full apportionment allocation and any systemwide deficit will be distributed only to those districts that benefit under the SCFF. For the District, this is the best case scenario under the sub-optimal circumstances.

Again, the FY 2018-19 Adoption Budget had a small surplus and included healthy reserves of 15 percent. Table 3 shows the result of this surplus and its impact on the District’s fund balance.

| 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 3

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

Detailed below are notable changes in revenues and expenditures from FY 2018-19.

2.1 FY 2018-19 Changes in Revenues

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 2018-19 Changes in Expenditures

Property and Liability Insurance

The original budget for the District's property and liability insurance was \$1.3 million. Due to improving markets for community colleges and a proactive Joint Powers Authority that is constantly seeking ways to mitigate risk, the premium for the District's insurance coverage was reduced to \$900,000. This creates a savings of \$400,000. Consistent with Business Procedure 18.01, the decrease in premium expenses will be added to distributable revenue within the District's allocation model.

2.3 FY 2018-19 Adopted Budget and Projected Reserves

The District's expenses are currently trending very close to its amended budget. Table 4 details the Adopted Budget reserves and the Projected Ending reserves for FY 2018-19. The projected ending balance for FY 2018-19 is inclusive of expected transfers for maintenance and capital projects, long-term liabilities, and other one-time designations.

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

| | 2018-19 Adopted Budget | 2018-19 Projected Ending Balance |
|--|-----------------------------------|---|
| Designated Districtwide Reserves | \$ 496,446 | \$ 238,005 |
| Designated College Reserves | 4,896,539 | 4,364,919 |
| Designated District Office Reserves | 338,766 | 464,358 |
| Subtotal, Designated Site Reserves | \$ 5,731,751 | \$ 5,067,282 |
| 5% Board Contingency Reserve | 9,814,927 | 9,814,927 |
| 5% Board Reserve | 9,814,927 | 9,814,927 |
| Subtotal, Designated Board Reserves | \$ 19,629,854 | \$ 19,629,854 |
| Undesignated Districtwide Reserves | 27,132 | 89,518 |
| Undesignated College Reserves | 2,392,032 | 2,228,525 |
| Undesignated District Office Reserves | 375,741 | 480,660 |
| Subtotal, Undesignated Reserves | \$ 2,794,905 | \$ 2,798,703 |
| TOTAL RESERVES | \$ 28,156,510 | \$ 27,495,839 |

Table 4

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

3. FISCAL YEAR 2019-20 TENTATIVE BUDGET

The January proposal from the Governor resulted in the District budgeting \$5.9 million in additional ongoing revenue. The information derived from the January proposal kick-starts the budget development process (delineated in Business Procedure 18.06, Budget Preparation) and led to a series of agreed upon assumptions that were used in the establishment of the Tentative Budget. As discussed earlier, any shifts in these assumptions will be incorporated into the Adoption Budget presented to the Governing Board in September.

3.1 FY 2019-20 FTES

Resident

With a FY 2019-20 resident FTES target of 28,668, the District is budgeting for no change in its resident FTES target. Chart 1 reflects a five-year history of actual resident FTES, with a projection for FY 2018-19 and targets for FY 2019-20.

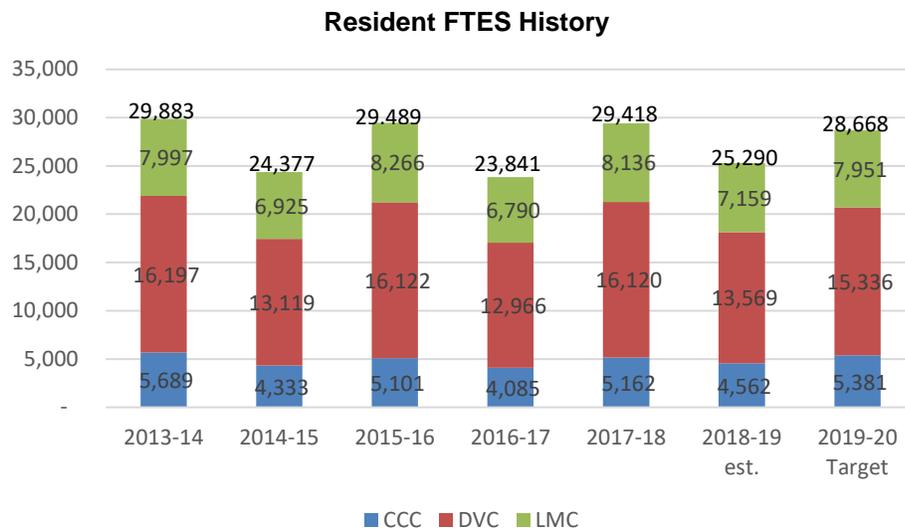


Chart 1

Nonresident

For the Tentative Budget, the District is planning an unchanged non-resident FTES targets. However, in recognition of declining international student enrollment, DVC is likely to adjust its non-resident target downwards for the Adoption Budget. Additional enrollment information currently being gathered will inform that decision. The targets and total tuition dollars associated with these non-resident students, inclusive of the recent hike in the non-resident tuition fee, are included in Table 5.

| | FY 2018-19 Non-Resident FTES Target | FY 2019-20 Non-Resident FTES Target | FTES Difference | Total Non-Resident \$ |
|--------------|--|--|------------------------|------------------------------|
| CCC | 250 | 250 | - | \$ 1,592,865 |
| DVC | 2,000 | 2,000 | - | 13,423,867 |
| LMC | 100 | 100 | - | 510,909 |
| Total | 2,350 | 2,350 | - | \$ 15,527,641 |

Table 5

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

Aggregate Resident and Nonresident FTES

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

| | FY 2019-20 Total FTES Targets | | | |
|--------------|--------------------------------------|---------------------------|---------------------|--------------------------|
| | <u>Resident</u> | <u>Nonresident</u> | <u>Total</u> | <u>% of Total</u> |
| CCC | 5,381 | 250 | 5,631 | 18% |
| DVC | 15,336 | 2,000 | 17,336 | 56% |
| LMC | 7,951 | 100 | 8,051 | 26% |
| Total | 28,668 | 2,350 | 31,018 | 100.00% |

Table 6

3.2 FY 2019-20 Tentative Budget Assumptions

Revenue Assumptions

Following are major revenue assumptions incorporated within the Tentative Budget. These revenue assumptions total \$7.1 million in incremental revenue.

- COLA of 3.46 percent
 - *Potential impact:* A COLA of 3.46 percent at the resident FTES target of 28,668 will generate \$5.9 million in incremental revenue for the District.
- Nonresident FTES target remains unchanged with a \$32.00 per unit increase in tuition
 - *Potential impact:* The \$32.00 per unit increase in tuition based on current targets will result in a year-over-year increase of \$1.9 million. This assumption will be revisited and likely adjusted downward by the Adoption Budget.
- State lottery revenue
 - *Potential impact:* \$705,000 decrease in lottery revenue received from the state. This downward adjustment is due to the reportable FTES to the state being artificially low because of borrowing.

Expenditure Assumptions

Delineated below are major expenditure assumptions totaling \$5.5 million in increased expenses.

- Health benefits costs to increase by 5.96 percent
 - *Potential Impact:* A 5.96 percent increase in health benefits costs results in \$2.1 million in additional expenses to the District. This increase includes retiree health benefits, which now comprise approximately 37 percent of the anticipated \$36.6 million annual health benefit expenses.
- Step and column salary increases at 1.2 percent of total salaries
 - *Potential Impact:* Step and column increases are projected to cost \$1.3 million and include all classes of employees.
- CalSTRS employer contribution rate to increase from 16.28 to 17.10 percent
 - *Potential Impact:* The increase in the CalSTRS employer contribution results in \$750,000 in additional costs to the District.
- CalPERS employer contribution rate to increase from 18.06 to 20.70 percent
 - *Potential impact:* An increase in the CalPERS employer contribution rate from 18.06 to 20.70 percent creates an additional \$1.1 million expense to the District.
- Utility costs expected to increase 5 percent year-over-year
 - *Potential impact:* A 5 percent increase in utility costs is projected to increase overall utility costs by \$225,000.

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

Other Expenditure Assumptions

Additional expenditure assumptions that remain unchanged or slightly modified year-over-year include:

- the retiree health benefit contribution will remain at \$1 million;
- the self-insurance annual contribution will decrease to \$50,000;
- the worker's compensation rate will remain at 1.123 percent; and
- the state unemployment insurance rate will remain at 0.05 percent.

3.3 Impact on Operating Fund Balance

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

| Unrestricted General Fund, Operating | |
|--|----------------------|
| Income | \$ 207,196,654 |
| Expenses | <u>205,605,701</u> |
| Net Income over Expenses | \$ 1,590,953 |
| | |
| Beginning Fund Balance at July 1, 2019 | \$ 27,495,839 |
| Anticipated Operating Surplus | <u>1,590,953</u> |
| | |
| Projected Ending Balance at June 30, 2020 | \$ 29,086,792 |

Table 7

3.4 Components of Ending Operating Fund Balance

The projected ending balance of \$29,086,792 at June 30, 2020, has restricted and unrestricted components. Table 8 summarizes those components.

| Projected Ending Fund Balance | |
|--------------------------------------|----------------------------|
| | <u>Restricted</u> |
| 5% Board Reserve | \$ 10,216,525 |
| 5% Board Reserve | 10,216,525 |
| 1% Site Reserves | 3,609,450 |
| Designated Reserves | <u>2,060,886</u> |
| Subtotal Restricted | \$ 26,103,386 |
| | <u>Unrestricted</u> |
| Undesignated Reserves | <u>\$ 2,983,406</u> |
| Subtotal Unrestricted | \$ 2,983,406 |
| | |
| Total Reserves | \$ 29,086,792 |

Table 8

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

Chart 2 reflects a six-year history of actual ending fund balances with projections for 2018-19 and 2019-20.

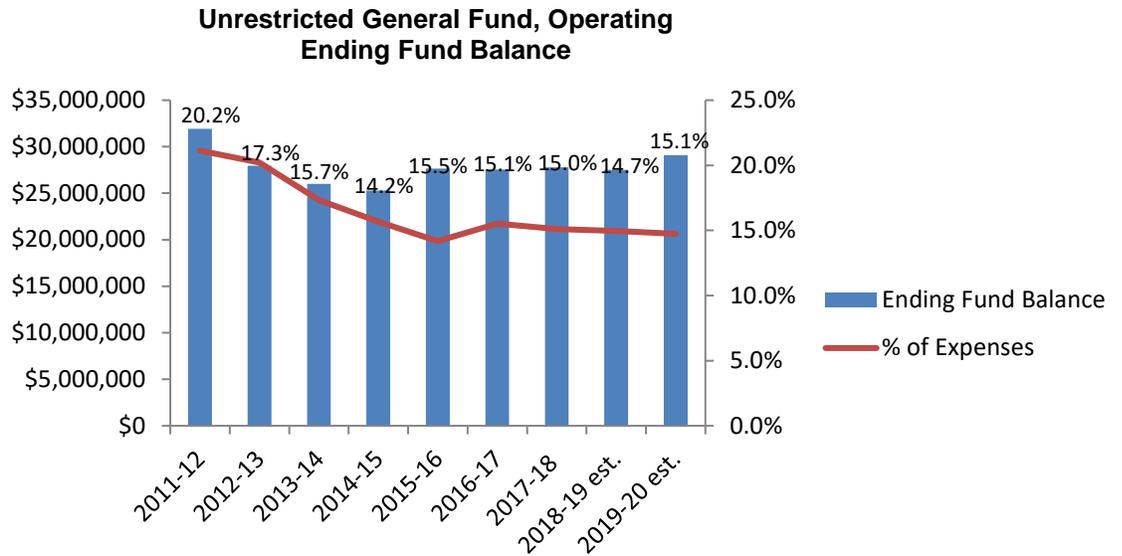


Chart 2

3.5 Areas of Concern

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

**TENTATIVE BUDGET
FISCAL YEAR 2019-20**

4. ALL FUNDS RECAP

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

| <u>Fund</u> | <u>Beginning Balance July 1, 2019</u> | <u>Total Revenues</u> | <u>Total Expenses</u> | <u>Ending Balance June 30, 2020</u> |
|--------------------------------|---|---------------------------|---------------------------|---|
| F11 Unrestricted GF | \$ 37,561,111 | \$ 216,223,778 | \$ 219,906,127 | \$ 33,878,762 |
| F12 Restricted GF | 315,074 | 40,077,668 | 40,295,122 | 97,620 |
| F21 2002 Bond Redemption | 5,628,484 | 7,243,100 | 7,378,900 | 5,492,684 |
| F22 2006 Bond Redemption | 10,056,561 | 13,965,500 | 14,145,896 | 9,876,165 |
| F23 2014 Bond Redemption | 1,677,575 | 3,113,800 | 3,316,700 | 1,474,675 |
| F29 Long-term Debt | 16,371,952 | 178,000 | 80,000 | 16,469,952 |
| F41 Capital Project | 27,764,130 | 1,690,000 | 6,919,546 | 22,534,584 |
| F43 Bond 2006 | 27,859,610 | 550,000 | 15,731,940 | 12,677,670 |
| F44 Bond 2014 | 38,500,295 | 101,000,000 | 106,291,262 | 33,209,033 |
| F51 Bookstore | 1,171,773 | 10,141,584 | 10,617,450 | 695,907 |
| F52 Cafeteria | 1,089,237 | 1,802,551 | 1,779,655 | 1,112,133 |
| F61 Self-Insurance | 876,114 | 61,450 | 50,000 | 887,564 |
| F69 Retiree Benefits | 13,723,469 | 1,171,165 | 5,271,500 | 9,623,134 |
| F71 Student Organization | 1,324,112 | 425,892 | 613,907 | 1,136,097 |
| F72 Student Representation Fee | 33,326 | 83,300 | 90,177 | 26,449 |
| F73 Student Center | 700,844 | 254,048 | 169,073 | 785,819 |
| F74 Financial Aid | - | 40,713,009 | 40,713,009 | - |
| F75 Scholarship Trust | 496,900 | 5,950 | 8,010 | 494,840 |
| F77 OPEB Irrevocable Trust | 115,001,873 | 10,215,800 | 375,000 | 124,842,673 |
| Total | 300,152,440 | 448,916,595 | 473,753,274 | 275,315,761 |


\$749 Million
Table 9

5. CONCLUSION

With an apparent extension of the SCFF hold harmless provision through FY 2021-22, the District has the next three years to rebalance itself and respond to the almost certain changes the SCFF will undergo. Three years provide a strong level of short-term financial certainty and give significant lead time to make informed, strategic decisions on how to adjust to the metrics of a new funding formula.

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

6. TENTATIVE BUDGET – FISCAL YEAR 2019-20

The Tentative Budget for Fiscal Year 2019-20 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

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

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2019-2020 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS**

Summary Overview: 2019-2020 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

| | CCC | DVC | LMC | Subtotal | DO/DW Services | Districtwide Operations | TOTAL |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------------|--------------------|
| BUDGET RESOURCES | | | | | | | |
| BEGINNING FUND BALANCE, July, 01, 2019 | | | | | | | |
| Total Beginning Fund Balance | 1,251,744 | 3,298,667 | 2,043,033 | 6,593,444 | 945,018 | 19,957,377 | 27,495,839 |
| REVENUES | | | | | | | |
| Apportionment Revenue | | | | | | | |
| State Funding | - | - | - | - | - | 53,531,065 | 53,531,065 |
| Property Taxes | - | - | - | - | - | 105,815,262 | 105,815,262 |
| Local Funding | - | - | - | - | - | 3,089,096 | 3,089,096 |
| Student Enrollment Fees, 98% | - | - | - | - | - | 16,001,851 | 16,001,851 |
| Subtotal | - | - | - | - | - | 178,437,274 | 178,437,274 |
| State Revenues (<i>exclusive of Apportionment revenue</i>) | 78,955 | 666,050 | 92,390 | 837,395 | - | 5,879,048 | 6,716,443 |
| Local Revenues, SB 361 Revenue Allocation | 466,079 | 3,065,890 | 77,794 | 3,609,763 | - | 15,527,641 | 19,137,404 |
| Local Revenues beyond SB 361 Revenue Allocation | 211,524 | 318,380 | 1,076,902 | 1,606,806 | 981,500 | - | 2,588,306 |
| Other Financing Sources | - | - | - | - | 2,000 | - | 2,000 |
| Interfund Transfers in | - | 305,553 | 80,000 | 385,553 | - | - | 385,553 |
| Intrafund and Subfund Transfers In | 346,637 | 758,065 | 395,262 | 1,499,964 | 1,066,206 | 26,590,647 | 29,156,817 |
| District and Inter-campus Subsidy | - | - | - | - | - | - | - |
| Total Current Revenue | 1,103,195 | 5,113,938 | 1,725,343 | 7,942,476 | 2,049,706 | 226,434,610 | 236,426,792 |
| Operating Allocation | 29,408,669 | 84,321,664 | 41,667,636 | 155,397,969 | 18,516,694 | - | 173,914,663 |
| TOTAL RESOURCES | 31,763,608 | 92,734,269 | 45,436,012 | 169,933,889 | 21,511,418 | 246,391,987 | 437,837,294 |

Summary Overview: 2019-2020 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

| | CCC | DVC | LMC | Subtotal | DO/DW Services | Districtwide Operations | TOTAL |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------------|--------------------|
| BUDGET USES | | | | | | | |
| Expenditures: | | | | | | | |
| Salaries | | | | | | | |
| Full-time Faculty, Instructional & Non-Instructional | 8,083,117 | 25,331,961 | 10,364,549 | 43,779,627 | - | - | 43,779,627 |
| Part-time Faculty, Instructional & Non-Instructional | 5,316,063 | 18,282,235 | 8,475,551 | 32,073,849 | - | 272,968 | 32,346,817 |
| Academic Managers | 1,727,127 | 2,928,657 | 2,131,908 | 6,787,692 | 1,170,925 | 138,480 | 8,097,097 |
| Classified Managers | 861,289 | 1,308,875 | 1,136,114 | 3,306,278 | 3,715,456 | - | 7,021,734 |
| Full-time Classified | 4,125,054 | 10,274,493 | 5,796,119 | 20,195,666 | 5,723,343 | 96,084 | 26,015,093 |
| Hourly classified, students, other | 505,093 | 1,264,695 | 751,826 | 2,521,614 | 244,100 | 27,538 | 2,793,252 |
| Total Salaries | 20,617,743 | 59,390,916 | 28,656,067 | 108,664,726 | 10,853,824 | 535,070 | 120,053,620 |
| Employee Benefits | 7,815,848 | 23,259,412 | 11,395,691 | 42,470,951 | 5,646,086 | 13,805,358 | 61,922,395 |
| Total Salaries and Benefits | 28,433,591 | 82,650,328 | 40,051,758 | 151,135,677 | 16,499,910 | 14,340,428 | 181,976,015 |
| Supplies | 502,234 | 1,748,397 | 814,183 | 3,064,814 | 289,050 | 1,500 | 3,355,364 |
| Operating expenses | 1,072,645 | 3,572,280 | 2,009,396 | 6,654,321 | 2,898,384 | 8,954,467 | 18,507,172 |
| Equipment and Capital Outlay | 149,327 | 164,318 | 64,508 | 378,153 | 111,700 | - | 489,853 |
| Other Outgo | 60,000 | 93,797 | 73,500 | 227,297 | - | 1,050,000 | 1,277,297 |
| Intrafund and Subfund Transfers Out | 256,080 | 771,281 | 262,347 | 1,289,708 | 750,000 | 201,105,093 | 203,144,801 |
| TOTAL USES | 30,473,877 | 89,000,401 | 43,275,692 | 162,749,970 | 20,549,044 | 225,451,488 | 408,750,502 |
| Net Revenues over/(under) Expenditures | 37,987 | 435,201 | 117,287 | 590,475 | 17,356 | 983,122 | 1,590,953 |
| ENDING FUND BALANCE, June, 30, 2020 | 1,289,731 | 3,733,868 | 2,160,320 | 7,183,919 | 962,374 | 20,940,499 | 29,086,792 |
| Components of Ending Fund Balance (Reserves) | | | | | | | |
| Minimum Reserve - 1% per site, 5% Districtwide | 304,212 | 2,655,238 | 450,000 | 3,409,450 | 200,000 | 10,216,525 | 13,825,975 |
| Designated Reserves - Deficit Reserves, 5% Board Reserve | 288,463 | 578,630 | 590,225 | 1,457,318 | 105,201 | 10,714,892 | 12,277,411 |
| Undesignated Reserves | 697,056 | 500,000 | 1,120,095 | 2,317,151 | 657,173 | 9,082 | 2,983,406 |
| | 1,289,731 | 3,733,868 | 2,160,320 | 7,183,919 | 962,374 | 20,940,499 | 29,086,792 |

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2019-2020 TENTATIVE BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS**

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8610 General Apportionment Revenue | 26,771,398 | 25,943,587 | 29,035,100 | 27,725,462 | 23,174,900 | 30,196,504 |
| 8630 Education Protection Account | 22,884,132 | 22,235,685 | 22,437,078 | 22,437,078 | 19,761,335 | 23,334,561 |
| 8671 Homeowners Revenue | 652,178 | 645,286 | 688,505 | 688,505 | 312,723 | 716,045 |
| 8672 In Lieu of Taxes (wildlife) | 3,902 | 4,517 | 4,119 | 4,119 | - | 4,284 |
| 8811 Tax Allocation, Secured Roll Revenue | 79,065,018 | 83,353,625 | 83,753,164 | 83,753,164 | 85,681,463 | 87,053,135 |
| 8812 Tax Allocation, Supplemental Roll Revenue | 2,081,374 | 2,112,791 | 2,197,307 | 2,197,307 | 27,746 | 2,285,199 |
| 8813 Tax Allocation, Unsecured Roll Revenue | 2,523,641 | 2,561,403 | 2,664,208 | 2,664,208 | 2,551,924 | 2,770,776 |
| 8817 ERAF | 11,827,572 | 12,587,965 | 12,486,368 | 12,486,368 | 10,066,738 | 12,985,823 |
| 8919 Redevelopment Agency Revenue/Residual | 2,813,569 | 3,874,639 | 2,970,285 | 2,970,285 | 2,120,968 | 3,089,096 |
| 8874 98% of Enrollment Fees | 16,273,792 | 16,001,851 | 16,001,851 | 16,001,851 | 18,388,908 | 16,001,851 |
| Apportionment Revenues | \$ 164,896,576 | \$ 169,321,349 | \$ 172,237,985 | \$ 170,928,347 | \$ 162,086,705 | \$ 178,437,274 |
| 8160 Veterans Education | 4,608 | 5,719 | 2,995 | 2,995 | 4,845 | 2,995 |
| Total Federal Revenues | \$ 4,608 | \$ 5,719 | \$ 2,995 | \$ 2,995 | \$ 4,845 | \$ 2,995 |
| 8613 Apprenticeship Revenue | 439,263 | 439,465 | 541,103 | 541,103 | 502,670 | 542,105 |
| 8614 Part Time Instructor Pay Increase | 526,989 | 504,201 | 583,507 | 583,507 | 647,573 | 583,507 |
| 8617 Part Time Office Hours | 261,903 | 287,495 | 1,150,000 | 1,150,000 | (37,856) | 357,700 |
| 8618 Part Time Health Revenue | 36,190 | 22,856 | 31,500 | 31,500 | (3,752) | 31,400 |
| 8620 General Categorical Programs | 317,515 | 309,184 | 295,290 | 295,290 | 260,739 | 295,290 |
| 8680 Lottery Revenue | 3,924,052 | 4,131,499 | 4,774,049 | 4,774,049 | 4,422,951 | 4,069,049 |
| 8690 State Tax Subventions | 3,406,639 | 1,504,652 | 837,392 | 2,147,030 | 1,937,070 | 837,392 |
| Total Other State Revenues | \$ 8,912,551 | \$ 7,199,352 | \$ 8,212,841 | \$ 9,522,479 | \$ 7,729,395 | \$ 6,716,443 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 8840 Sales and Commissions | 108,953 | 111,184 | - | 66,238 | 70,713 | - |
| 8851 Rentals and Leases | 277,904 | 340,724 | 150,000 | 346,034 | 356,195 | 163,716 |
| 8860 Interest and Investment Income | 638,030 | 1,128,107 | 925,000 | 925,000 | 1,289,348 | 925,000 |
| 8874 2% of Enrollment Fees | 332,119 | 326,568 | 329,471 | 329,471 | 375,284 | 326,568 |
| 8870 Other Student Fees and Charges | 2,193,294 | 2,067,665 | 1,808,195 | 1,975,070 | 1,797,813 | 1,808,195 |
| 8880 Nonresident Tuition | 13,258,336 | 12,624,624 | 13,652,606 | 13,652,606 | 11,242,789 | 15,527,641 |
| 8880 Other Student Fees | 1,685,595 | 1,465,227 | 1,100,000 | 984,894 | 1,271,114 | 1,475,000 |
| 8890 Other Local Revenues | 1,792,158 | 1,584,833 | 1,467,954 | 1,578,848 | 1,729,578 | 1,499,590 |
| Total Other Local Revenues | \$ 20,286,389 | \$ 19,648,932 | \$ 19,433,226 | \$ 19,858,161 | \$ 18,132,834 | \$ 21,725,710 |
| Total Revenues | \$ 194,100,124 | \$ 196,175,352 | \$ 199,887,047 | \$ 200,311,982 | \$ 187,953,779 | \$ 206,882,422 |
| 8900 Other Financing Sources, Miscellaneous | 2,000 | 2,070 | - | 1,283 | 1,359 | - |
| 8910 Proceeds of General Fixed Assets | 20,168 | 1,032 | 2,000 | 2,000 | - | 2,000 |
| 8980 Interfund Transfers In | 921,496 | 214,610 | 312,071 | 312,071 | - | 385,553 |
| 8990 Intrafund and Subfund Transfers In | 27,497,860 | 28,089,119 | 28,488,564 | 28,415,464 | 26,413,884 | 29,156,817 |
| 8994 Operating Allocation | 155,471,064 | 160,238,899 | 167,664,190 | 167,664,190 | 167,664,190 | 173,914,663 |
| Total Other Financing Sources | \$ 183,912,588 | \$ 188,545,730 | \$ 196,466,825 | \$ 196,395,008 | \$ 194,079,433 | \$ 203,459,033 |
| Total Revenues and Other Financing Sources | \$ 378,012,712 | \$ 384,721,082 | \$ 396,353,872 | \$ 396,706,990 | \$ 382,033,212 | \$ 410,341,455 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1100 Monthly Instructional Salary | 34,609,214 | 33,716,525 | 34,234,597 | 34,234,597 | 30,637,026 | 36,530,723 |
| 1200 Noninstructional Salaries Full Time | 13,363,204 | 13,185,413 | 14,428,950 | 14,430,257 | 11,929,572 | 15,346,001 |
| 1300 Instructional Salaries Part Time | 29,958,920 | 29,930,142 | 32,285,525 | 32,205,402 | 26,392,873 | 31,117,854 |
| 1400 Noninstructional Salaries Part Time | 1,630,971 | 1,637,901 | 1,229,852 | 1,362,540 | 1,610,194 | 1,228,963 |
| Total Academic Salaries | \$ 79,562,309 | \$ 78,469,981 | \$ 82,178,924 | \$ 82,232,796 | \$ 70,569,665 | \$ 84,223,541 |
| 2100 Noninstructional Salaries Full Time | 26,303,308 | 25,632,178 | 28,776,837 | 28,776,837 | 25,094,518 | 29,572,960 |
| 2200 Instructional Aides Full Time | 2,933,798 | 2,886,227 | 3,382,840 | 3,382,840 | 2,966,544 | 3,463,867 |
| 2300 Variable Non-Instructional | 3,634,726 | 3,851,869 | 2,519,208 | 2,451,194 | 3,249,616 | 2,172,731 |
| 2400 Variable Classroom Aide | 888,058 | 927,447 | 508,915 | 591,853 | 705,226 | 508,915 |
| 2600 Variable Aide Other | 292,997 | 197,434 | 114,606 | 168,906 | 166,961 | 111,606 |
| Total Classified Salaries | \$ 34,052,887 | \$ 33,495,155 | \$ 35,302,406 | \$ 35,371,630 | \$ 32,182,865 | \$ 35,830,079 |
| 3000 Benefits | 49,347,611 | 52,065,331 | 56,890,258 | 56,993,090 | 48,612,721 | 61,922,395 |
| Total Salaries and Benefits | \$ 162,962,807 | \$ 164,030,467 | \$ 174,371,588 | \$ 174,597,516 | \$ 151,365,251 | \$ 181,976,015 |
| 4000 Supplies and Materials | \$ 1,755,466 | \$ 1,254,909 | \$ 2,987,775 | \$ 2,528,887 | \$ 2,714,391 | \$ 3,355,364 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 5100 Consultants | 1,138,594 | 1,063,788 | 1,237,036 | 1,228,808 | 1,056,590 | 1,245,073 |
| 5200 Travel | 701,458 | 739,209 | 919,037 | 930,465 | 581,301 | 900,912 |
| 5300 Dues and Memberships | 378,525 | 375,711 | 326,594 | 327,318 | 341,230 | 332,414 |
| 5400 Insurance | 3,100,109 | 3,069,120 | 3,370,640 | 3,370,640 | 2,634,862 | 3,338,940 |
| 5500 Utilities and Housekeeping | 4,368,810 | 4,593,501 | 4,862,811 | 4,862,711 | 3,661,174 | 5,089,582 |
| 5600 Contract Services | 3,715,189 | 3,974,029 | 3,679,834 | 3,684,053 | 3,354,686 | 3,754,103 |
| 5690 Other Operating Expenses | 1,262,491 | 1,317,687 | 1,466,622 | 1,513,095 | 1,205,605 | 1,381,182 |
| 5700 Legal/Elections/Audit Expenses | 1,014,965 | 1,300,981 | 1,225,000 | 1,225,000 | 1,052,098 | 986,850 |
| 5800 Other Services and Expenses | 1,238,626 | 1,545,247 | 1,311,768 | 1,312,268 | 996,164 | 1,423,518 |
| 5900 Interprogram Charges (credits) | (9,036) | (57,456) | 54,598 | 54,056 | (41,369) | 54,598 |
| Total Other Operating Expenses | \$ 16,909,731 | \$ 17,921,817 | \$ 18,453,940 | \$ 18,508,414 | \$ 14,842,341 | \$ 18,507,172 |
| 6100 Sites and Site Improvements | - | - | 1,500 | 1,500 | - | 1,500 |
| 6200 Buildings | 21,637 | 25,105 | 21,000 | 21,000 | 26,587 | 21,000 |
| 6300 Library Books | 81,494 | 77,125 | 61,750 | 66,084 | 43,939 | 61,750 |
| 6400 Equipment | 527,228 | 352,553 | 398,896 | 426,346 | 367,164 | 405,603 |
| Total Capital Outlay | \$ 630,359 | \$ 454,783 | \$ 483,146 | \$ 514,930 | \$ 437,690 | \$ 489,853 |
| 7300 Interfund Transfers Out | 10,841,580 | 8,266,251 | 2,659,650 | 3,122,424 | 1,562,774 | 1,275,200 |
| 7600 Other Student Payments | 2,794 | 4,302 | 2,097 | 2,097 | 200 | 2,097 |
| 7800 Intrafund and Subfund Transfers Out | 29,557,507 | 32,321,523 | 29,363,564 | 29,826,338 | 26,822,043 | 29,230,138 |
| 7894 Operating Allocation from | 155,471,064 | 160,238,899 | 167,664,190 | 167,664,190 | 167,664,190 | 173,914,663 |
| Total Transfers and Other Outgo | \$ 195,872,945 | \$ 200,830,975 | \$ 199,689,501 | \$ 200,615,049 | \$ 196,049,207 | \$ 204,422,098 |
| Total Expenses | \$ 378,131,308 | \$ 384,492,951 | \$ 395,985,950 | \$ 396,764,796 | \$ 365,408,880 | \$ 408,750,502 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Net Revenues Over (Under) Expenses | \$ (118,596) | \$ 228,131 | \$ 367,922 | \$ (57,806) | \$ 16,624,332 | \$ 1,590,953 |
| Beginning Fund Balance | 27,629,222 | 27,510,624 | 27,788,588 | 27,688,930 | 27,738,755 | 27,495,839 |
| Ending Fund Balance | \$ 27,510,626 | \$ 27,738,755 | \$ 28,156,510 | \$ 27,631,124 | \$ 44,363,087 | \$ 29,086,792 |
| <u>Board and College / DO Restricted Reserves</u> | | | | | | |
| 7901 5% General Fund Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7902 5% Board Contingency Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7903 Deficit Funding Reserve | - | - | 861,190 | 861,190 | - | 847,784 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 3,514,207 | 3,514,207 | - | 3,609,450 |
| 7907 Load Bank and Vacation Liability Reserve | - | - | 88,941 | 88,941 | - | 88,941 |
| 7900 Designated Reserves | - | - | 1,267,413 | 1,271,141 | - | 1,124,161 |
| | | | <u>25,361,605</u> | <u>25,365,333</u> | | <u>26,103,386</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7997 Undesignated District Reserves | - | - | 27,132 | (2) | - | 9,082 |
| 7999 Undesignated College and DO Reserves | - | - | 2,767,773 | 2,265,793 | - | 2,974,324 |
| | | | <u>2,794,905</u> | <u>2,265,791</u> | | <u>2,983,406</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 28,156,510 | \$ 27,631,124 | \$ - | \$ 29,086,792 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8613 Apprenticeship Revenue | 8,783 | 8,788 | 9,840 | 9,840 | 10,051 | 10,842 |
| 8620 General Categorical Programs | 70,656 | 67,243 | 68,113 | 68,113 | 58,371 | 68,113 |
| Total Other State Revenues | \$ 79,439 | \$ 76,031 | \$ 77,953 | \$ 77,953 | \$ 68,422 | \$ 78,955 |
| 8840 Sales and Commissions | 15 | 105 | - | 75 | 90 | - |
| 8851 Rentals and Leases | 58,650 | 111,943 | 50,000 | 74,638 | 77,758 | - |
| 8874 2% of Enrollment Fees | 34,784 | 32,079 | 32,079 | 32,079 | 49,002 | 32,079 |
| 8870 Other Student Fees and Charges | 170,012 | 138,992 | 84,000 | 132,159 | 143,805 | 84,000 |
| 8880 Other Student Fees | 152,128 | 127,946 | 350,000 | 31,547 | 145,608 | 350,000 |
| 8890 Other Local Revenues | 689,357 | 688,018 | 189,174 | 500,483 | 523,570 | 211,524 |
| Total Other Local Revenues | \$ 1,104,946 | \$ 1,099,083 | \$ 705,253 | \$ 770,981 | \$ 939,833 | \$ 677,603 |
| Total Revenues | \$ 1,184,385 | \$ 1,175,114 | \$ 783,206 | \$ 848,934 | \$ 1,008,255 | \$ 756,558 |
| 8910 Proceeds of General Fixed Assets | 18,558 | - | - | - | - | - |
| 8980 Interfund Transfers In | 737,528 | 13,500 | - | - | - | - |
| 8990 Intrafund and Subfund Transfers In | 1,300,577 | 274,358 | 343,380 | 347,330 | 221,753 | 346,637 |
| 8994 Operating Allocation | 26,035,430 | 26,821,688 | 28,354,785 | 28,354,785 | 28,354,785 | 29,408,669 |
| Total Other Financing Sources | \$ 28,092,093 | \$ 27,109,546 | \$ 28,698,165 | \$ 28,702,115 | \$ 28,576,538 | \$ 29,755,306 |
| Total Revenues and Other Financing Sources | \$ 29,276,478 | \$ 28,284,660 | \$ 29,481,371 | \$ 29,551,049 | \$ 29,584,793 | \$ 30,511,864 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1100 Monthly Instructional Salary | 5,994,185 | 5,683,270 | 5,305,236 | 5,305,236 | 4,883,678 | 6,208,518 |
| 1200 Noninstructional Salaries Full Time | 3,442,328 | 3,386,370 | 3,379,425 | 3,379,425 | 2,961,587 | 3,601,726 |
| 1300 Instructional Salaries Part Time | 5,441,892 | 5,029,784 | 5,460,778 | 5,460,778 | 4,568,435 | 4,957,308 |
| 1400 Noninstructional Salaries Part Time | 525,333 | 430,111 | 358,755 | 412,969 | 550,979 | 358,755 |
| Total Academic Salaries | \$ 15,403,738 | \$ 14,529,535 | \$ 14,504,194 | \$ 14,558,408 | \$ 12,964,679 | \$ 15,126,307 |
| 2100 Noninstructional Salaries Full Time | 3,752,325 | 3,799,920 | 4,044,193 | 4,044,193 | 3,518,504 | 4,305,865 |
| 2200 Instructional Aides Full Time | 554,581 | 541,589 | 623,690 | 623,690 | 596,291 | 680,478 |
| 2300 Variable Non-Instructional | 991,129 | 882,680 | 781,549 | 652,885 | 876,787 | 484,572 |
| 2400 Variable Classroom Aide | 39,084 | 32,136 | 19,000 | 19,000 | 3,137 | 19,000 |
| 2600 Variable Aide Other | - | - | 1,521 | 1,521 | - | 1,521 |
| Total Classified Salaries | \$ 5,337,119 | \$ 5,256,325 | \$ 5,469,953 | \$ 5,341,289 | \$ 4,994,719 | \$ 5,491,436 |
| 3000 Benefits | 6,388,844 | 6,598,987 | 6,721,856 | 6,707,475 | 6,096,191 | 7,815,848 |
| Total Salaries and Benefits | \$ 27,129,701 | \$ 26,384,847 | \$ 26,696,003 | \$ 26,607,172 | \$ 24,055,589 | \$ 28,433,591 |
| 4000 Supplies and Materials | \$ 373,649 | \$ 299,967 | \$ 497,587 | \$ 673,355 | \$ 513,850 | \$ 502,234 |
| 5100 Consultants | 63,826 | 23,037 | 65,804 | 50,804 | 79,577 | 44,455 |
| 5200 Travel | 91,202 | 110,504 | 98,569 | 106,169 | 95,303 | 107,567 |
| 5300 Dues and Memberships | 86,251 | 77,452 | 81,081 | 81,081 | 67,336 | 81,081 |
| 5400 Insurance | 105,741 | 85,400 | 115,700 | 115,700 | 91,438 | 84,000 |
| 5500 Utilities and Housekeeping | 35,517 | 38,903 | 69,576 | 69,576 | 31,726 | 69,576 |
| 5600 Contract Services | 362,063 | 621,825 | 490,641 | 489,391 | 739,909 | 490,641 |
| 5690 Other Operating Expenses | 159,818 | 112,904 | 149,101 | 158,801 | 60,636 | 149,101 |
| 5800 Other Services and Expenses | 75,934 | 60,415 | 46,224 | 37,224 | 64,595 | 46,224 |
| Total Other Operating Expenses | \$ 980,352 | \$ 1,130,440 | \$ 1,116,696 | \$ 1,108,746 | \$ 1,230,520 | \$ 1,072,645 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 6200 Buildings | 21,637 | 25,105 | 21,000 | 21,000 | 26,587 | 21,000 |
| 6300 Library Books | 23,048 | 15,537 | 10,500 | 11,830 | 276 | 10,500 |
| 6400 Equipment | 131,119 | 110,593 | 117,827 | 117,827 | 75,128 | 117,827 |
| Total Capital Outlay | \$ 175,804 | \$ 151,235 | \$ 149,327 | \$ 150,657 | \$ 101,991 | \$ 149,327 |
| 7300 Interfund Transfers Out | 55,287 | 53,012 | 553,100 | 553,100 | - | 60,000 |
| 7600 Other Student Payments | 2,300 | 1,770 | - | - | 200 | - |
| 7800 Intrafund and Subfund Transfers Out | 339,405 | 230,049 | 455,246 | 455,246 | - | 256,080 |
| Total Transfers and Other Outgo | \$ 396,992 | \$ 284,831 | \$ 1,008,346 | \$ 1,008,346 | \$ 200 | \$ 316,080 |
| Total Expenses | \$ 29,056,498 | \$ 28,251,320 | \$ 29,467,959 | \$ 29,548,276 | \$ 25,902,150 | \$ 30,473,877 |
| Net Revenues Over (Under) Expenses | \$ 219,980 | \$ 33,340 | \$ 13,412 | \$ 2,773 | \$ 3,682,643 | \$ 37,987 |
| Beginning Fund Balance | 1,314,045 | 1,534,025 | 1,587,245 | 1,549,098 | 1,567,365 | 1,251,744 |
| Ending Fund Balance | \$ 1,534,025 | \$ 1,567,365 | \$ 1,600,657 | \$ 1,551,871 | \$ 5,250,008 | \$ 1,289,731 |
| <u>Restricted Reserves</u> | | | | | | |
| 7903 Deficit Funding Reserve | - | - | 144,435 | 144,435 | - | 142,187 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 285,000 | 285,000 | - | 304,212 |
| 7900 Designated Reserves | - | - | 345,912 | 335,273 | - | 146,276 |
| | | | <u>775,347</u> | <u>764,708</u> | | <u>592,675</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 825,310 | 787,163 | - | 697,056 |
| | | | <u>825,310</u> | <u>787,163</u> | | <u>697,056</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,600,657 | \$ 1,551,871 | \$ - | \$ 1,289,731 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8160 Veterans Education | 2,646 | 3,255 | - | - | - | - |
| Total Federal Revenues | \$ 2,646 | \$ 3,255 | \$ - | \$ - | \$ - | \$ - |
| 8613 Apprenticeship Revenue | 430,480 | 430,677 | 531,263 | 531,263 | 492,619 | 531,263 |
| 8620 General Categorical Programs | 148,808 | 147,349 | 134,787 | 134,787 | 123,911 | 134,787 |
| Total Other State Revenues | \$ 579,288 | \$ 578,026 | \$ 666,050 | \$ 666,050 | \$ 616,530 | \$ 666,050 |
| 8840 Sales and Commissions | 107,910 | 111,079 | - | 66,163 | 70,623 | - |
| 8851 Rentals and Leases | 155,501 | 162,210 | 100,000 | 194,214 | 198,015 | 100,000 |
| 8874 2% of Enrollment Fees | 233,254 | 231,635 | 231,635 | 231,635 | 245,872 | 231,635 |
| 8870 Other Student Fees and Charges | 1,917,294 | 1,823,344 | 1,709,255 | 1,768,066 | 1,558,508 | 1,709,255 |
| 8880 Other Student Fees | 1,477,930 | 1,283,050 | 750,000 | 933,263 | 1,080,224 | 1,125,000 |
| 8890 Other Local Revenues | 260,034 | 327,300 | 209,094 | 263,956 | 257,053 | 218,380 |
| Total Other Local Revenues | \$ 4,151,923 | \$ 3,938,618 | \$ 2,999,984 | \$ 3,457,297 | \$ 3,410,295 | \$ 3,384,270 |
| Total Revenues | \$ 4,733,857 | \$ 4,519,899 | \$ 3,666,034 | \$ 4,123,347 | \$ 4,026,825 | \$ 4,050,320 |
| 8900 Other Financing Sources, Miscellaneous | 2,000 | 2,070 | - | 1,283 | 1,359 | - |
| 8980 Interfund Transfers In | 133,968 | 201,110 | 232,071 | 232,071 | - | 305,553 |
| 8990 Intrafund and Subfund Transfers In | 901,701 | 806,668 | 828,006 | 880,521 | 554,665 | 758,065 |
| 8994 Operating Allocation | 76,061,574 | 78,365,343 | 81,284,687 | 81,284,687 | 81,284,687 | 84,321,664 |
| Total Other Financing Sources | \$ 77,099,243 | \$ 79,375,191 | \$ 82,344,764 | \$ 82,398,562 | \$ 81,840,711 | \$ 85,385,282 |
| Total Revenues and Other Financing Sources | \$ 81,833,100 | \$ 83,895,090 | \$ 86,010,798 | \$ 86,521,909 | \$ 85,867,536 | \$ 89,435,602 |

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

| <u>Description</u> | <u>Final Actuals 2016-2017</u> | <u>Final Actuals 2017-2018</u> | <u>Adopted Budget 2018-2019</u> | <u>Adjusted Budget 2018-2019</u> | <u>YTD Actuals 2018-2019</u> | <u>Tentative Budget 2019-2020</u> |
|--|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| <u>Uses:</u> | | | | | | |
| 1100 Monthly Instructional Salary | 20,744,348 | 20,315,038 | 21,161,538 | 21,161,538 | 18,649,977 | 22,152,312 |
| 1200 Noninstructional Salaries Full Time | 5,100,915 | 4,987,701 | 5,781,369 | 5,783,131 | 4,548,986 | 6,108,306 |
| 1300 Instructional Salaries Part Time | 16,795,246 | 17,046,978 | 19,022,847 | 18,942,724 | 14,712,209 | 18,080,546 |
| 1400 Noninstructional Salaries Part Time | 309,402 | 397,822 | 233,836 | 312,197 | 296,457 | 201,689 |
| Total Academic Salaries | \$ 42,949,911 | \$ 42,747,539 | \$ 46,199,590 | \$ 46,199,590 | \$ 38,207,629 | \$ 46,542,853 |
| 2100 Noninstructional Salaries Full Time | 8,222,503 | 8,111,074 | 9,809,725 | 9,809,725 | 8,347,204 | 10,069,145 |
| 2200 Instructional Aides Full Time | 1,253,276 | 1,251,154 | 1,474,671 | 1,474,671 | 1,310,955 | 1,514,223 |
| 2300 Variable Non-Instructional | 1,554,659 | 1,723,737 | 826,146 | 861,820 | 1,327,951 | 858,528 |
| 2400 Variable Classroom Aide | 339,574 | 318,660 | 345,168 | 351,597 | 273,431 | 345,168 |
| 2600 Variable Aide Other | 196,539 | 144,911 | 63,999 | 118,299 | 111,376 | 60,999 |
| Total Classified Salaries | \$ 11,566,551 | \$ 11,549,536 | \$ 12,519,709 | \$ 12,616,112 | \$ 11,370,917 | \$ 12,848,063 |
| 3000 Benefits | 17,895,062 | 18,604,526 | 21,176,480 | 21,176,480 | 18,344,039 | 23,259,412 |
| Total Salaries and Benefits | \$ 72,411,524 | \$ 72,901,601 | \$ 79,895,779 | \$ 79,992,182 | \$ 67,922,585 | \$ 82,650,328 |
| 4000 Supplies and Materials | \$ 566,359 | \$ 277,543 | \$ 1,386,992 | \$ 948,627 | \$ 1,217,339 | \$ 1,748,397 |
| 5100 Consultants | 177,674 | 95,486 | 131,048 | 149,498 | 141,352 | 135,434 |
| 5200 Travel | 223,733 | 246,028 | 344,218 | 352,118 | 217,060 | 330,514 |
| 5300 Dues and Memberships | 114,576 | 85,467 | 57,920 | 57,920 | 83,973 | 63,740 |
| 5400 Insurance | 1,643,961 | 1,556,700 | 1,560,000 | 1,560,000 | 1,338,018 | 1,560,000 |
| 5500 Utilities and Housekeeping | 80,941 | 99,479 | 106,544 | 106,544 | 43,289 | 106,444 |
| 5600 Contract Services | 769,467 | 889,915 | 738,519 | 744,134 | 694,138 | 752,668 |
| 5690 Other Operating Expenses | 380,113 | 351,112 | 467,186 | 498,314 | 393,826 | 467,186 |
| 5800 Other Services and Expenses | 79,658 | 19,396 | 156,294 | 156,294 | 67,385 | 156,294 |
| Total Other Operating Expenses | \$ 3,470,123 | \$ 3,343,583 | \$ 3,561,729 | \$ 3,624,822 | \$ 2,979,041 | \$ 3,572,280 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 6300 Library Books | 44,858 | 49,888 | 40,000 | 43,004 | 33,410 | 40,000 |
| 6400 Equipment | 205,333 | 112,908 | 116,111 | 139,711 | 188,463 | 124,318 |
| Total Capital Outlay | \$ 250,191 | \$ 162,796 | \$ 156,111 | \$ 182,715 | \$ 221,873 | \$ 164,318 |
| 7300 Interfund Transfers Out | 4,253,429 | 6,637,980 | 80,800 | 543,574 | 462,774 | 91,700 |
| 7600 Other Student Payments | 494 | 2,532 | 2,097 | 2,097 | - | 2,097 |
| 7800 Intrafund and Subfund Transfers Out | 1,664,878 | 919,399 | 1,093,510 | 1,556,284 | 462,774 | 771,281 |
| Total Transfers and Other Outgo | \$ 5,918,801 | \$ 7,559,911 | \$ 1,176,407 | \$ 2,101,955 | \$ 925,548 | \$ 865,078 |
| Total Expenses | \$ 82,616,998 | \$ 84,245,434 | \$ 86,177,018 | \$ 86,850,301 | \$ 73,266,386 | \$ 89,000,401 |
| Net Revenues Over (Under) Expenses | \$ (783,898) | \$ (350,344) | \$ (166,220) | \$ (328,392) | \$ 12,601,150 | \$ 435,201 |
| Beginning Fund Balance | 4,802,173 | 4,018,275 | 3,667,931 | 3,665,628 | 3,667,931 | 3,298,667 |
| Ending Fund Balance | \$ 4,018,275 | \$ 3,667,931 | \$ 3,501,711 | \$ 3,337,236 | \$ 16,269,081 | \$ 3,733,868 |
| Restricted Reserves | | | | | | |
| 7903 Deficit Funding Reserve | - | - | 411,645 | 411,645 | - | 405,237 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 2,535,365 | 2,535,365 | - | 2,655,238 |
| 7900 Designated Reserves | - | - | 147,016 | 162,733 | - | 173,393 |
| | | | <u>3,094,026</u> | <u>3,109,743</u> | | <u>3,233,868</u> |
| Unrestricted Reserves | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 407,685 | 227,493 | - | 500,000 |
| | | | <u>407,685</u> | <u>227,493</u> | | <u>500,000</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 3,501,711 | \$ 3,337,236 | \$ - | \$ 3,733,868 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8160 Veterans Education | 1,962 | 2,464 | 2,995 | 2,995 | 4,845 | 2,995 |
| Total Federal Revenues | \$ 1,962 | \$ 2,464 | \$ 2,995 | \$ 2,995 | \$ 4,845 | \$ 2,995 |
| 8620 General Categorical Programs | 98,051 | 94,592 | 92,390 | 92,390 | 78,457 | 92,390 |
| Total Other State Revenues | \$ 98,051 | \$ 94,592 | \$ 92,390 | \$ 92,390 | \$ 78,457 | \$ 92,390 |
| 8840 Sales and Commissions | 1,028 | - | - | - | - | - |
| 8851 Rentals and Leases | 63,753 | 66,571 | - | 77,182 | 80,422 | 63,716 |
| 8874 2% of Enrollment Fees | 64,081 | 62,854 | 65,757 | 65,757 | 80,410 | 62,854 |
| 8870 Other Student Fees and Charges | 105,988 | 105,329 | 14,940 | 74,845 | 95,500 | 14,940 |
| 8880 Other Student Fees | 55,537 | 54,231 | - | 20,084 | 45,282 | - |
| 8890 Other Local Revenues | 750,092 | 537,693 | 1,013,186 | 756,430 | 879,088 | 1,013,186 |
| Total Other Local Revenues | \$ 1,040,479 | \$ 826,678 | \$ 1,093,883 | \$ 994,298 | \$ 1,180,702 | \$ 1,154,696 |
| Total Revenues | \$ 1,140,492 | \$ 923,734 | \$ 1,189,268 | \$ 1,089,683 | \$ 1,264,004 | \$ 1,250,081 |
| 8980 Interfund Transfers In | - | - | 80,000 | 80,000 | - | 80,000 |
| 8990 Intrafund and Subfund Transfers In | 534,880 | 667,815 | 391,503 | 395,453 | 275,261 | 395,262 |
| 8994 Operating Allocation | 36,877,164 | 37,991,232 | 40,173,512 | 40,173,512 | 40,173,512 | 41,667,636 |
| Total Other Financing Sources | \$ 37,412,044 | \$ 38,659,047 | \$ 40,645,015 | \$ 40,648,965 | \$ 40,448,773 | \$ 42,142,898 |
| Total Revenues and Other Financing Sources | \$ 38,552,536 | \$ 39,582,781 | \$ 41,834,283 | \$ 41,738,648 | \$ 41,712,777 | \$ 43,392,979 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1100 Monthly Instructional Salary | 7,463,681 | 7,718,217 | 7,767,823 | 7,767,823 | 7,103,371 | 8,169,893 |
| 1200 Noninstructional Salaries Full Time | 3,842,261 | 3,933,149 | 4,074,156 | 4,073,701 | 3,302,481 | 4,326,564 |
| 1300 Instructional Salaries Part Time | 7,721,782 | 7,853,380 | 7,801,900 | 7,801,900 | 7,112,229 | 8,080,000 |
| 1400 Noninstructional Salaries Part Time | 547,482 | 564,694 | 364,293 | 364,406 | 586,023 | 395,551 |
| Total Academic Salaries | \$ 19,575,206 | \$ 20,069,440 | \$ 20,008,172 | \$ 20,007,830 | \$ 18,104,104 | \$ 20,972,008 |
| 2100 Noninstructional Salaries Full Time | 5,281,441 | 4,936,025 | 5,699,546 | 5,699,546 | 4,862,555 | 5,663,067 |
| 2200 Instructional Aides Full Time | 1,125,941 | 1,093,484 | 1,284,479 | 1,284,479 | 1,059,298 | 1,269,166 |
| 2300 Variable Non-Instructional | 666,033 | 804,832 | 540,603 | 565,579 | 733,110 | 557,993 |
| 2400 Variable Classroom Aide | 509,400 | 576,651 | 144,747 | 221,256 | 428,658 | 144,747 |
| 2600 Variable Aide Other | 96,458 | 52,523 | 49,086 | 49,086 | 55,585 | 49,086 |
| Total Classified Salaries | \$ 7,679,273 | \$ 7,463,515 | \$ 7,718,461 | \$ 7,819,946 | \$ 7,139,206 | \$ 7,684,059 |
| 3000 Benefits | 9,019,990 | 9,493,722 | 10,223,876 | 10,223,074 | 9,153,363 | 11,395,691 |
| Total Salaries and Benefits | \$ 36,274,469 | \$ 37,026,677 | \$ 37,950,509 | \$ 38,050,850 | \$ 34,396,673 | \$ 40,051,758 |
| 4000 Supplies and Materials | \$ 490,428 | \$ 434,173 | \$ 811,646 | \$ 616,876 | \$ 752,294 | \$ 814,183 |
| 5100 Consultants | 88,229 | 51,711 | 122,921 | 115,243 | 109,416 | 122,921 |
| 5200 Travel | 109,396 | 134,190 | 134,775 | 146,503 | 103,745 | 134,775 |
| 5300 Dues and Memberships | 66,333 | 74,279 | 61,493 | 62,217 | 72,899 | 61,493 |
| 5400 Insurance | 21,849 | 26,171 | 14,940 | 14,940 | 32,140 | 14,940 |
| 5500 Utilities and Housekeeping | 45,952 | 37,277 | 33,092 | 33,092 | 40,109 | 33,092 |
| 5600 Contract Services | 579,846 | 660,633 | 814,417 | 814,271 | 427,696 | 814,417 |
| 5690 Other Operating Expenses | 635,888 | 765,002 | 759,310 | 755,955 | 657,915 | 659,310 |
| 5700 Legal/Elections/Audit Expenses | - | 15 | - | - | - | - |
| 5800 Other Services and Expenses | 49,544 | 75,623 | 13,850 | 13,850 | 12,365 | 113,850 |
| 5900 Interprogram Charges (credits) | (9,149) | (57,520) | 54,598 | 54,056 | (41,422) | 54,598 |
| Total Other Operating Expenses | \$ 1,587,888 | \$ 1,767,381 | \$ 2,009,396 | \$ 2,010,127 | \$ 1,414,863 | \$ 2,009,396 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 6300 Library Books | 13,588 | 11,700 | 11,250 | 11,250 | 10,253 | 11,250 |
| 6400 Equipment | 60,895 | 59,370 | 53,258 | 58,508 | 61,122 | 53,258 |
| Total Capital Outlay | \$ 74,483 | \$ 71,070 | \$ 64,508 | \$ 69,758 | \$ 71,375 | \$ 64,508 |
| 7300 Interfund Transfers Out | 82,864 | 75,259 | 225,750 | 225,750 | - | 73,500 |
| 7800 Intrafund and Subfund Transfers Out | 338,646 | 230,631 | 549,096 | 549,096 | - | 262,347 |
| Total Transfers and Other Outgo | \$ 421,510 | \$ 305,890 | \$ 774,846 | \$ 774,846 | \$ - | \$ 335,847 |
| Total Expenses | \$ 38,848,778 | \$ 39,605,191 | \$ 41,610,905 | \$ 41,522,457 | \$ 36,635,205 | \$ 43,275,692 |
| Net Revenues Over (Under) Expenses | \$ (296,242) | \$ (22,410) | \$ 223,378 | \$ 216,191 | \$ 5,077,572 | \$ 117,287 |
| Beginning Fund Balance | 2,281,060 | 1,984,818 | 1,962,825 | 1,962,683 | 1,962,408 | 2,043,033 |
| Ending Fund Balance | \$ 1,984,818 | \$ 1,962,408 | \$ 2,186,203 | \$ 2,178,874 | \$ 7,039,980 | \$ 2,160,320 |
| <u>Restricted Reserves</u> | | | | | | |
| 7903 Deficit Funding Reserve | - | - | 213,419 | 213,419 | - | 210,096 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 447,583 | 447,583 | - | 450,000 |
| 7907 Load Bank and Vacation Liability Reserve | - | - | 88,941 | 88,941 | - | 88,941 |
| 7900 Designated Reserves | - | - | 277,223 | 275,873 | - | 291,188 |
| | | | <u>1,027,166</u> | <u>1,025,816</u> | | <u>1,040,225</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 1,159,037 | 1,153,058 | - | 1,120,095 |
| | | | <u>1,159,037</u> | <u>1,153,058</u> | | <u>1,120,095</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 2,186,203 | \$ 2,178,874 | \$ - | \$ 2,160,320 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 638,030 | 1,128,107 | 925,000 | 925,000 | 1,289,348 | 925,000 |
| 8890 Other Local Revenues | 92,675 | 31,822 | 56,500 | 57,979 | 69,867 | 56,500 |
| Total Other Local Revenues | \$ 730,705 | \$ 1,159,929 | \$ 981,500 | \$ 982,979 | \$ 1,359,215 | \$ 981,500 |
| Total Revenues | \$ 730,705 | \$ 1,159,929 | \$ 981,500 | \$ 982,979 | \$ 1,359,215 | \$ 981,500 |
| 8910 Proceeds of General Fixed Assets | 1,610 | 1,032 | 2,000 | 2,000 | - | 2,000 |
| 8980 Interfund Transfers In | 50,000 | - | - | - | - | - |
| 8990 Intrafund and Subfund Transfers In | 1,173,284 | 925,571 | 989,189 | 983,389 | 125,719 | 1,066,206 |
| 8994 Operating Allocation | 16,496,896 | 17,060,636 | 17,851,206 | 17,851,206 | 17,851,206 | 18,516,694 |
| Total Other Financing Sources | \$ 17,721,790 | \$ 17,987,239 | \$ 18,842,395 | \$ 18,836,595 | \$ 17,976,925 | \$ 19,584,900 |
| Total Revenues and Other Financing Sources | \$ 18,452,495 | \$ 19,147,168 | \$ 19,823,895 | \$ 19,819,574 | \$ 19,336,140 | \$ 20,566,400 |
| Uses: | | | | | | |
| 1200 Noninstructional Salaries Full Time | 917,700 | 839,131 | 1,062,792 | 1,062,792 | 995,649 | 1,170,925 |
| 1400 Noninstructional Salaries Part Time | 398 | 254 | - | - | 123 | - |
| Total Academic Salaries | \$ 918,098 | \$ 839,385 | \$ 1,062,792 | \$ 1,062,792 | \$ 995,772 | \$ 1,170,925 |
| 2100 Noninstructional Salaries Full Time | 8,751,621 | 8,724,967 | 9,127,401 | 9,127,401 | 8,277,078 | 9,438,799 |
| 2300 Variable Non-Instructional | 421,630 | 437,182 | 343,372 | 343,372 | 311,122 | 244,100 |
| Total Classified Salaries | \$ 9,173,251 | \$ 9,162,149 | \$ 9,470,773 | \$ 9,470,773 | \$ 8,588,200 | \$ 9,682,899 |
| 3000 Benefits | 4,428,022 | 4,554,927 | 5,187,266 | 5,305,281 | 4,521,769 | 5,646,086 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Total Salaries and Benefits | \$ 14,519,371 | \$ 14,556,461 | \$ 15,720,831 | \$ 15,838,846 | \$ 14,105,741 | \$ 16,499,910 |
| 4000 Supplies and Materials | \$ 325,030 | \$ 243,105 | \$ 290,050 | \$ 288,529 | \$ 229,580 | \$ 289,050 |
| 5100 Consultants | 808,865 | 893,554 | 917,263 | 913,263 | 726,245 | 942,263 |
| 5200 Travel | 277,127 | 246,300 | 331,475 | 315,675 | 156,264 | 318,056 |
| 5300 Dues and Memberships | 111,365 | 138,513 | 125,600 | 125,600 | 106,022 | 125,600 |
| 5500 Utilities and Housekeeping | 103,530 | 113,309 | 150,110 | 150,010 | 91,082 | 150,110 |
| 5600 Contract Services | 275,711 | 198,422 | 140,500 | 140,500 | 172,375 | 144,620 |
| 5690 Other Operating Expenses | 86,671 | 88,669 | 91,025 | 100,025 | 93,228 | 105,585 |
| 5700 Legal/Elections/Audit Expenses | 5,708 | 5,965 | 5,000 | 5,000 | 3,698 | 5,000 |
| 5800 Other Services and Expenses | 1,033,490 | 1,389,813 | 1,095,400 | 1,104,900 | 851,819 | 1,107,150 |
| 5900 Interprogram Charges (credits) | 113 | 64 | - | - | 53 | - |
| Total Other Operating Expenses | \$ 2,702,580 | \$ 3,074,609 | \$ 2,856,373 | \$ 2,854,973 | \$ 2,200,786 | \$ 2,898,384 |
| 6100 Sites and Site Improvements | - | - | 1,500 | 1,500 | - | 1,500 |
| 6400 Equipment | 123,290 | 69,682 | 111,700 | 110,300 | 42,451 | 110,200 |
| Total Capital Outlay | \$ 123,290 | \$ 69,682 | \$ 113,200 | \$ 111,800 | \$ 42,451 | \$ 111,700 |
| 7300 Interfund Transfers Out | 850,000 | 400,000 | 700,000 | 700,000 | - | - |
| 7800 Intrafund and Subfund Transfers Out | 54,045 | 556,092 | 425,000 | 425,000 | - | 750,000 |
| Total Transfers and Other Outgo | \$ 904,045 | \$ 956,092 | \$ 1,125,000 | \$ 1,125,000 | \$ - | \$ 750,000 |
| Total Expenses | \$ 18,574,316 | \$ 18,899,949 | \$ 20,105,454 | \$ 20,219,148 | \$ 16,578,558 | \$ 20,549,044 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Net Revenues Over (Under) Expenses | \$ (121,821) | \$ 247,219 | \$ (281,559) | \$ (399,574) | \$ 2,757,582 | \$ 17,356 |
| Beginning Fund Balance | 847,012 | 725,191 | 996,066 | 836,419 | 972,410 | 945,018 |
| Ending Fund Balance | <u>\$ 725,191</u> | <u>\$ 972,410</u> | <u>\$ 714,507</u> | <u>\$ 436,845</u> | <u>\$ 3,729,992</u> | <u>\$ 962,374</u> |
| <u>Restricted Reserves</u> | | | | | | |
| 7903 Deficit Funding Reserve | - | - | 91,691 | 91,691 | - | 90,264 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 246,259 | 246,259 | - | 200,000 |
| 7900 Designated Reserves | - | - | 816 | 816 | - | 14,937 |
| | | | <u>338,766</u> | <u>338,766</u> | | <u>305,201</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 375,741 | 98,079 | - | 657,173 |
| | | | <u>375,741</u> | <u>98,079</u> | | <u>657,173</u> |
| Total Budgeted Reserves | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 714,507</u> | <u>\$ 436,845</u> | <u>\$ -</u> | <u>\$ 962,374</u> |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8610 General Apportionment Revenue | 26,771,398 | 25,943,587 | 29,035,100 | 27,725,462 | 23,174,900 | 30,196,504 |
| 8630 Education Protection Account | 22,884,132 | 22,235,685 | 22,437,078 | 22,437,078 | 19,761,335 | 23,334,561 |
| 8671 Homeowners Revenue | 652,178 | 645,286 | 688,505 | 688,505 | 312,723 | 716,045 |
| 8672 In Lieu of Taxes (wildlife) | 3,902 | 4,517 | 4,119 | 4,119 | - | 4,284 |
| 8811 Tax Allocation, Secured Roll Revenue | 79,065,018 | 83,353,625 | 83,753,164 | 83,753,164 | 85,681,463 | 87,053,135 |
| 8812 Tax Allocation, Supplemental Roll Revenue | 2,081,374 | 2,112,791 | 2,197,307 | 2,197,307 | 27,746 | 2,285,199 |
| 8813 Tax Allocation, Unsecured Roll Revenue | 2,523,641 | 2,561,403 | 2,664,208 | 2,664,208 | 2,551,924 | 2,770,776 |
| 8817 ERAF | 11,827,572 | 12,587,965 | 12,486,368 | 12,486,368 | 10,066,738 | 12,985,823 |
| 8819 Redevelopment Agency Revenue/Residual | 2,813,569 | 3,874,639 | 2,970,285 | 2,970,285 | 2,120,968 | 3,089,096 |
| 8874 98% of Enrollment Fees | 16,273,792 | 16,001,851 | 16,001,851 | 16,001,851 | 18,388,908 | 16,001,851 |
| Apportionment Revenues | \$ 164,896,576 | \$ 169,321,349 | \$ 172,237,985 | \$ 170,928,347 | \$ 162,086,705 | \$ 178,437,274 |
| 8614 Part Time Instructor Pay Increase | 526,989 | 504,201 | 583,507 | 583,507 | 647,573 | 583,507 |
| 8617 Part Time Office Hours | 261,903 | 287,495 | 1,150,000 | 1,150,000 | (37,856) | 357,700 |
| 8618 Part Time Health Revenue | 36,190 | 22,856 | 31,500 | 31,500 | (3,752) | 31,400 |
| 8680 Lottery Revenue | 3,924,052 | 4,131,499 | 4,774,049 | 4,774,049 | 4,422,951 | 4,069,049 |
| 8690 State Tax Subventions | 3,406,639 | 1,504,652 | 837,392 | 2,147,030 | 1,937,070 | 837,392 |
| Total Other State Revenues | \$ 8,155,773 | \$ 6,450,703 | \$ 7,376,448 | \$ 8,686,086 | \$ 6,965,986 | \$ 5,879,048 |
| 8880 Nonresident Tuition | 13,258,336 | 12,624,624 | 13,652,606 | 13,652,606 | 11,242,789 | 15,527,641 |
| Total Other Local Revenues | \$ 13,258,336 | \$ 12,624,624 | \$ 13,652,606 | \$ 13,652,606 | \$ 11,242,789 | \$ 15,527,641 |
| Total Revenues | \$ 186,310,685 | \$ 188,396,676 | \$ 193,267,039 | \$ 193,267,039 | \$ 180,295,480 | \$ 199,843,963 |
| 8990 Intrafund and Subfund Transfers In | 23,587,418 | 25,414,707 | 25,936,486 | 25,808,771 | 25,236,486 | 26,590,647 |
| Total Other Financing Sources | \$ 23,587,418 | \$ 25,414,707 | \$ 25,936,486 | \$ 25,808,771 | \$ 25,236,486 | \$ 26,590,647 |
| Total Revenues and Other Financing Sources | \$ 209,898,103 | \$ 213,811,383 | \$ 219,203,525 | \$ 219,075,810 | \$ 205,531,966 | \$ 226,434,610 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1100 Monthly Instructional Salary | 407,000 | - | - | - | - | - |
| 1200 Noninstructional Salaries Full Time | 60,000 | 39,062 | 131,208 | 131,208 | 120,869 | 138,480 |
| 1400 Noninstructional Salaries Part Time | 248,356 | 245,020 | 272,968 | 272,968 | 176,612 | 272,968 |
| Total Academic Salaries | \$ 715,356 | \$ 284,082 | \$ 404,176 | \$ 404,176 | \$ 297,481 | \$ 411,448 |
| 2100 Noninstructional Salaries Full Time | 295,418 | 60,192 | 95,972 | 95,972 | 89,177 | 96,084 |
| 2300 Variable Non-Instructional | 1,275 | 3,438 | 27,538 | 27,538 | 646 | 27,538 |
| Total Classified Salaries | \$ 296,693 | \$ 63,630 | \$ 123,510 | \$ 123,510 | \$ 89,823 | \$ 123,622 |
| 3000 Benefits | 11,615,693 | 12,813,169 | 13,580,780 | 13,580,780 | 10,497,359 | 13,805,358 |
| Total Salaries and Benefits | \$ 12,627,742 | \$ 13,160,881 | \$ 14,108,466 | \$ 14,108,466 | \$ 10,884,663 | \$ 14,340,428 |
| 4000 Supplies and Materials | \$ - | \$ 121 | \$ 1,500 | \$ 1,500 | \$ 1,328 | \$ 1,500 |
| 5200 Travel | - | 2,187 | 10,000 | 10,000 | 8,929 | 10,000 |
| 5300 Dues and Memberships | - | - | 500 | 500 | 11,000 | 500 |
| 5400 Insurance | 1,328,558 | 1,400,849 | 1,680,000 | 1,680,000 | 1,173,266 | 1,680,000 |
| 5500 Utilities and Housekeeping | 4,102,870 | 4,304,533 | 4,503,489 | 4,503,489 | 3,454,968 | 4,730,360 |
| 5600 Contract Services | 1,728,102 | 1,603,234 | 1,495,757 | 1,495,757 | 1,320,568 | 1,551,757 |
| 5690 Other Operating Expenses | 1 | - | - | - | - | - |
| 5700 Legal/Elections/Audit Expenses | 1,009,257 | 1,295,001 | 1,220,000 | 1,220,000 | 1,048,400 | 981,850 |
| Total Other Operating Expenses | \$ 8,168,788 | \$ 8,605,804 | \$ 8,909,746 | \$ 8,909,746 | \$ 7,017,131 | \$ 8,954,467 |
| 6400 Equipment | 6,591 | - | - | - | - | - |
| Total Capital Outlay | \$ 6,591 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7300 Interfund Transfers Out | 5,600,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,050,000 |
| 7800 Intrafund and Subfund Transfers Out | 27,160,533 | 30,385,352 | 26,840,712 | 26,840,712 | 26,359,269 | 27,190,430 |
| 7894 Operating Allocation from | 155,471,064 | 160,238,899 | 167,664,190 | 167,664,190 | 167,664,190 | 173,914,663 |
| Total Transfers and Other Outgo | \$ 188,231,597 | \$ 191,724,251 | \$ 195,604,902 | \$ 195,604,902 | \$ 195,123,459 | \$ 202,155,093 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Total Expenses | \$ 209,034,718 | \$ 213,491,057 | \$ 218,624,614 | \$ 218,624,614 | \$ 213,026,581 | \$ 225,451,488 |
| Net Revenues Over (Under) Expenses | \$ 863,385 | \$ 320,326 | \$ 578,911 | \$ 451,196 | \$ (7,494,615) | \$ 983,122 |
| Beginning Fund Balance | 18,384,932 | 19,248,317 | 19,574,521 | 19,675,104 | 19,568,643 | 19,957,377 |
| Ending Fund Balance | \$ 19,248,317 | \$ 19,568,643 | \$ 20,153,432 | \$ 20,126,300 | \$ 12,074,028 | \$ 20,940,499 |
| <u>Board Restricted Reserves</u> | | | | | | |
| 7901 5% General Fund Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7902 5% Board Contingency Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7900 Designated Reserves | - | - | 496,446 | 496,446 | - | 498,367 |
| | | | <u>20,126,300</u> | <u>20,126,300</u> | | <u>20,931,417</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7997 Undesignated District Reserves | - | - | 27,132 | - | - | 9,082 |
| | | | <u>27,132</u> | <u>0</u> | | <u>9,082</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 20,153,432 | \$ 20,126,300 | \$ - | \$ 20,940,499 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| <u>District Services</u> | | | | | | |
| Board | 264,693 | 275,369 | 290,771 | 290,771 | 206,707 | 331,574 |
| Chancellor | 1,096,165 | 788,007 | 851,671 | 851,671 | 736,742 | 862,120 |
| Facilities | 787,716 | 841,603 | 891,300 | 891,300 | 671,473 | 924,392 |
| Foundation Services | 755,805 | 821,387 | 901,828 | 901,828 | 840,106 | 945,171 |
| Administrative Services and Finance | 3,732,109 | 4,006,395 | 3,789,014 | 3,789,014 | 2,099,755 | 3,669,368 |
| Human Resources | 2,312,668 | 2,325,283 | 2,646,093 | 2,630,293 | 2,204,011 | 2,520,446 |
| Information Technology Services | 2,969,753 | 2,971,282 | 3,357,433 | 3,357,433 | 2,990,187 | 3,491,819 |
| Internal Auditing | 293,283 | 315,535 | 331,730 | 331,730 | 284,804 | 326,223 |
| International Education | 517,973 | 710,410 | 814,998 | 814,998 | 722,182 | 833,805 |
| Marketing | 403,586 | 377,606 | 395,347 | 395,347 | 356,192 | 405,801 |
| Other | 11,591 | 12,034 | 12,750 | 12,750 | 11,805 | 13,220 |
| Payroll | 732,309 | 699,974 | 846,621 | 856,621 | 787,930 | 900,342 |
| Educational Planning | 583,475 | 543,271 | 568,924 | 568,924 | 547,093 | 848,241 |
| Police Services | 2,821,646 | 2,930,556 | 2,777,944 | 2,897,438 | 2,681,374 | 2,963,173 |
| Research | 697,791 | 692,589 | 975,322 | 975,322 | 879,706 | 846,669 |
| Purchasing | 593,752 | 588,648 | 653,708 | 653,708 | 558,493 | 666,680 |
| Total District Office Expenditures and Transfers Out | \$ 18,574,315 | \$ 18,899,949 | \$ 20,105,454 | \$ 20,219,148 | \$ 16,578,560 | \$ 20,549,044 |
| <u>Districtwide Expenses</u> | | | | | | |
| Contractual Assessments | 1,325,040 | 1,245,775 | 1,454,442 | 1,454,442 | 766,421 | 1,466,443 |
| Regulatory Expenditures | 18,041,661 | 18,653,003 | 20,018,844 | 20,018,844 | 15,413,736 | 20,231,375 |
| Committed Obligations | 3,548,239 | 3,954,067 | 3,667,145 | 3,667,145 | 3,362,241 | 3,679,853 |
| Districtwide Operations | 186,119,778 | 189,638,212 | 193,484,183 | 193,484,183 | 193,484,183 | 200,073,817 |
| Total Districtwide Expenditures and Transfers Out | \$ 209,034,718 | \$ 213,491,057 | \$ 218,624,614 | \$ 218,624,614 | \$ 213,026,581 | \$ 225,451,488 |
| Total District Office and Districtwide Expenditures and Transfers Out | \$ 227,609,033 | \$ 232,391,006 | \$ 238,730,068 | \$ 238,843,762 | \$ 229,605,141 | \$ 246,000,532 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| <u>Board and District Office Restricted Reserves</u> | | | | | | |
| 5% General Fund Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 5% Board Contingency Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| Deficit Funding Reserve | - | - | 91,691 | 91,691 | - | 90,264 |
| College/DO Local Reserves (1% minimum) | - | - | 246,259 | 246,259 | - | 200,000 |
| Designated Reserves | - | - | 497,262 | 497,262 | - | 513,304 |
| | | | <u>20,465,066</u> | <u>20,465,066</u> | | <u>21,236,618</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| Undesignated District Reserves | - | - | 27,132 | - | - | 9,082 |
| Undesignated College and DO Reserves | - | - | 375,741 | 98,079 | - | 657,173 |
| | | | <u>402,873</u> | <u>98,079</u> | | <u>666,255</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 20,867,939 | \$ 20,563,145 | \$ - | \$ 21,902,873 |

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2019-2020 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8150 Student Financial Aid Revenue | 44,740 | 45,160 | 25,370 | 25,370 | 43,330 | 25,370 |
| 8160 Veterans Education | - | 835 | - | - | 7,515 | - |
| 8190 Other Federal Revenues | 705 | - | - | - | - | - |
| Total Federal Revenues | \$ 45,445 | \$ 45,995 | \$ 25,370 | \$ 25,370 | \$ 50,845 | \$ 25,370 |
| 8659 Other Reimbursable Categorical Programs | 39,819 | 25,276 | 18,526 | 18,526 | 43,893 | 18,526 |
| 8690 State Tax Subventions | 12,469,101 | 6,479,199 | 6,832,238 | 7,000,175 | 239,655 | 6,932,099 |
| Total Other State Revenues | \$ 12,508,920 | \$ 6,504,475 | \$ 6,850,764 | \$ 7,018,701 | \$ 283,548 | \$ 6,950,625 |
| 8830 Contract Services | 214,160 | 89,796 | 104,500 | 104,500 | 96,628 | 103,768 |
| 8851 Rentals and Leases | 140,568 | 172,980 | 68,500 | 65,000 | 125,042 | 163,138 |
| 8870 Other Student Fees and Charges | 422,716 | 379,037 | 286,000 | 286,000 | 363,060 | 285,000 |
| 8880 Other Student Fees | 116,181 | 92,735 | 21,017 | 136,017 | 122,185 | 21,017 |
| 8890 Other Local Revenues | 2,235,079 | 2,125,977 | 1,990,557 | 2,271,675 | 1,070,833 | 1,288,135 |
| Total Other Local Revenues | \$ 3,128,704 | \$ 2,860,525 | \$ 2,470,574 | \$ 2,863,192 | \$ 1,777,748 | \$ 1,861,058 |
| Total Revenues | \$ 15,683,069 | \$ 9,410,995 | \$ 9,346,708 | \$ 9,907,263 | \$ 2,112,141 | \$ 8,837,053 |
| 8980 Interfund Transfers In | 170,886 | 152,032 | 114,900 | 1,114,686 | 1,114,686 | 116,750 |
| 8990 Intrafund and Subfund Transfers In | 4,740,093 | 5,028,169 | 1,350,000 | 2,141,116 | 540,967 | 381,000 |
| Total Other Financing Sources | \$ 4,910,979 | \$ 5,180,201 | \$ 1,464,900 | \$ 3,255,802 | \$ 1,655,653 | \$ 497,750 |
| Total Revenues and Other Financing Sources | \$ 20,594,048 | \$ 14,591,196 | \$ 10,811,608 | \$ 13,163,065 | \$ 3,767,794 | \$ 9,334,803 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1200 Noninstructional Salaries Full Time | - | 60,252 | 291,660 | 499,192 | 509,135 | - |
| 1300 Instructional Salaries Part Time | 58,293 | 38,697 | 50,000 | 50,000 | 30,201 | 50,000 |
| 1400 Noninstructional Salaries Part Time | 153,098 | 77,238 | 113,672 | 113,672 | 12,345 | 113,672 |
| Total Academic Salaries | \$ 211,391 | \$ 176,187 | \$ 455,332 | \$ 662,864 | \$ 551,681 | \$ 163,672 |
| 2100 Noninstructional Salaries Full Time | 73,314 | 84,657 | 152,636 | 152,636 | 710,819 | 159,514 |
| 2300 Variable Non-Instructional | 899,641 | 728,931 | 1,020,560 | 1,020,560 | 507,983 | 1,033,903 |
| 2400 Variable Classroom Aide | 31,321 | 40,250 | 57,784 | 57,784 | 57,316 | 57,784 |
| 2600 Variable Aide Other | - | - | 24,225 | 24,225 | - | 24,225 |
| Total Classified Salaries | \$ 1,004,276 | \$ 853,838 | \$ 1,255,205 | \$ 1,255,205 | \$ 1,276,118 | \$ 1,275,426 |
| 3000 Benefits | 12,639,306 | 6,601,276 | 7,129,786 | 7,194,616 | 439,208 | 7,126,487 |
| Total Salaries and Benefits | \$ 13,854,973 | \$ 7,631,301 | \$ 8,840,323 | \$ 9,112,685 | \$ 2,267,007 | \$ 8,565,585 |
| 4000 Supplies and Materials | \$ 258,155 | \$ 257,312 | \$ 1,407,889 | \$ 1,661,343 | \$ 228,350 | \$ 1,416,990 |
| 5100 Consultants | 307,915 | 151,769 | 197,200 | 289,861 | 115,052 | 200,535 |
| 5200 Travel | 129,341 | 148,034 | 555,340 | 553,026 | 97,933 | 623,814 |
| 5300 Dues and Memberships | 18,203 | 24,291 | 8,000 | 8,000 | 23,538 | 8,000 |
| 5500 Utilities and Housekeeping | 6,486 | 9,772 | - | - | 5,957 | - |
| 5600 Contract Services | 77,917 | 27,996 | 6,386 | 91,395 | 26,252 | 6,386 |
| 5690 Other Operating Expenses | 153,061 | 242,550 | 1,319,920 | 1,531,389 | 363,767 | 1,121,404 |
| 5800 Other Services and Expenses | 234,052 | 198,348 | 207,902 | 207,902 | 232,758 | 207,902 |
| 5900 Interprogram Charges (credits) | 695 | 832 | 1,794 | 1,794 | 506 | 1,794 |
| 5910 Indirect Costs | (188,175) | (186,819) | (40,000) | (40,000) | (100,452) | (84,883) |
| Total Other Operating Expenses | \$ 739,495 | \$ 616,773 | \$ 2,256,542 | \$ 2,643,367 | \$ 765,311 | \$ 2,084,952 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 6200 Buildings | 21,849 | 19,150 | 142,203 | 146,341 | 1,367 | 222,618 |
| 6300 Library Books | (11,179) | 7,512 | 7,082 | 7,082 | (9,269) | 10,857 |
| 6400 Equipment | 710,508 | 682,117 | 1,947,190 | 2,446,686 | 825,415 | 1,999,424 |
| Total Capital Outlay | \$ 721,178 | \$ 708,779 | \$ 2,096,475 | \$ 2,600,109 | \$ 817,513 | \$ 2,232,899 |
| 7300 Interfund Transfers Out | 7,435,834 | 4,157,810 | - | - | - | - |
| 7600 Other Student Payments | - | - | - | - | 7,386 | - |
| 7800 Intrafund and Subfund Transfers Out | 2,680,445 | 795,766 | 475,000 | 730,242 | 132,807 | 307,679 |
| Total Transfers and Other Outgo | \$ 10,116,279 | \$ 4,953,576 | \$ 475,000 | \$ 730,242 | \$ 140,193 | \$ 307,679 |
| Total Expenses | \$ 25,690,080 | \$ 14,167,741 | \$ 15,076,229 | \$ 16,747,746 | \$ 4,218,374 | \$ 14,608,105 |
| Net Revenues Over (Under) Expenses | \$ (5,096,032) | \$ 423,455 | \$ (4,264,621) | \$ (3,584,681) | \$ (450,580) | \$ (5,273,302) |
| Beginning Fund Balance | 14,001,862 | 8,905,830 | 9,329,287 | 9,347,285 | 9,329,285 | 10,065,272 |
| Ending Fund Balance | \$ 8,905,830 | \$ 9,329,285 | \$ 5,064,666 | \$ 5,762,604 | \$ 8,878,705 | \$ 4,791,970 |
| <u>Board and College / DO Restricted Reserves</u> | | | | | | |
| 7900 Designated Reserves | - | - | 4,421,931 | 4,120,081 | - | 3,792,184 |
| | | | <u>4,421,931</u> | <u>4,120,081</u> | | <u>3,792,184</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 642,735 | 1,642,523 | - | 999,786 |
| | | | <u>642,735</u> | <u>1,642,523</u> | | <u>999,786</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 5,064,666 | \$ 5,762,604 | \$ - | \$ 4,791,970 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8150 Student Financial Aid Revenue | 10,200 | 10,345 | 10,500 | 10,500 | 10,590 | 10,500 |
| 8160 Veterans Education | - | 835 | - | - | 1,080 | - |
| Total Federal Revenues | \$ 10,200 | \$ 11,180 | \$ 10,500 | \$ 10,500 | \$ 11,670 | \$ 10,500 |
| 8659 Other Reimbursable Categorical Programs | 7,116 | 8,209 | 7,250 | 7,250 | 9,590 | 7,250 |
| 8690 State Tax Subventions | - | 15,148 | - | - | - | - |
| Total Other State Revenues | \$ 7,116 | \$ 23,357 | \$ 7,250 | \$ 7,250 | \$ 9,590 | \$ 7,250 |
| 8851 Rentals and Leases | 72,417 | 44,333 | 3,500 | - | 37,020 | 3,500 |
| 8870 Other Student Fees and Charges | 704 | 3,718 | 1,000 | 1,000 | 3,326 | - |
| 8890 Other Local Revenues | 154,401 | 175,512 | 61,500 | 98,574 | 173,479 | 10,500 |
| Total Other Local Revenues | \$ 227,522 | \$ 223,563 | \$ 66,000 | \$ 99,574 | \$ 213,825 | \$ 14,000 |
| Total Revenues | \$ 244,838 | \$ 258,100 | \$ 83,750 | \$ 117,324 | \$ 235,085 | \$ 31,750 |
| 8990 Intrafund and Subfund Transfers In | - | - | 208,771 | 208,771 | - | - |
| Total Other Financing Sources | \$ - | \$ - | \$ 208,771 | \$ 208,771 | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 244,838 | \$ 258,100 | \$ 292,521 | \$ 326,095 | \$ 235,085 | \$ 31,750 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1400 Noninstructional Salaries Part Time | 1,111 | - | - | - | 199 | - |
| Total Academic Salaries | \$ 1,111 | \$ - | \$ - | \$ - | \$ 199 | \$ - |
| 2100 Noninstructional Salaries Full Time | (1) | - | - | - | - | - |
| 2300 Variable Non-Instructional | 7,923 | 3,790 | - | - | 21,758 | 13,343 |
| 2400 Variable Classroom Aide | 308 | 168 | - | - | - | - |
| Total Classified Salaries | \$ 8,230 | \$ 3,958 | \$ - | \$ - | \$ 21,758 | \$ 13,343 |
| 3000 Benefits | 953 | 575 | - | - | 1,631 | 1,193 |
| Total Salaries and Benefits | \$ 10,294 | \$ 4,533 | \$ - | \$ - | \$ 23,588 | \$ 14,536 |
| 4000 Supplies and Materials | \$ 9,627 | \$ 5,669 | \$ 274,946 | \$ 342,081 | \$ 14,024 | \$ 299,558 |
| 5100 Consultants | 9,985 | 12,698 | - | - | 13,244 | - |
| 5200 Travel | 4,363 | 20,841 | 1,165 | 8,851 | 23,813 | 79,848 |
| 5300 Dues and Memberships | 1,010 | 3,883 | - | - | 7,415 | - |
| 5600 Contract Services | 30,150 | 20,494 | 6,386 | 11,395 | 20,720 | 6,386 |
| 5690 Other Operating Expenses | 93,053 | 96,468 | 240,308 | 212,885 | 95,001 | 210,701 |
| 5800 Other Services and Expenses | 3,560 | 5,039 | - | - | 924 | - |
| 5910 Indirect Costs | (63,367) | (81,295) | - | - | (45,395) | - |
| Total Other Operating Expenses | \$ 78,754 | \$ 78,128 | \$ 247,859 | \$ 233,131 | \$ 115,722 | \$ 296,935 |
| 6200 Buildings | 15,049 | 6,609 | 25,642 | 29,780 | - | 63,814 |
| 6400 Equipment | 48,122 | 2,222 | 541,457 | 544,129 | - | 531,277 |
| Total Capital Outlay | \$ 63,171 | \$ 8,831 | \$ 567,099 | \$ 573,909 | \$ - | \$ 595,091 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 7800 Intrafund and Subfund Transfers Out | 1,419,011 | - | - | - | - | - |
| Total Transfers and Other Outgo | \$ 1,419,011 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenses | \$ 1,580,857 | \$ 97,161 | \$ 1,089,904 | \$ 1,149,121 | \$ 153,334 | \$ 1,206,120 |
| Net Revenues Over (Under) Expenses | \$ (1,336,019) | \$ 160,939 | \$ (797,383) | \$ (823,026) | \$ 81,751 | \$ (1,174,370) |
| Beginning Fund Balance | 2,865,301 | 1,529,281 | 1,690,220 | 1,690,220 | 1,690,221 | 1,799,496 |
| Ending Fund Balance | \$ 1,529,282 | \$ 1,690,220 | \$ 892,837 | \$ 867,194 | \$ 1,771,972 | \$ 625,126 |
| <u>Restricted Reserves</u> | | | | | | |
| 7900 Designated Reserves | - | - | 892,837 | 867,194 | - | 625,126 |
| | | | <u>892,837</u> | <u>867,194</u> | | <u>625,126</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| | | | <u>0</u> | <u>0</u> | | <u>0</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 892,837 | \$ 867,194 | \$ - | \$ 625,126 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8150 Student Financial Aid Revenue | 19,195 | 19,510 | - | - | 19,080 | - |
| 8160 Veterans Education | - | - | - | - | 6,435 | - |
| 8190 Other Federal Revenues | 705 | - | - | - | - | - |
| Total Federal Revenues | \$ 19,900 | \$ 19,510 | \$ - | \$ - | \$ 25,515 | \$ - |
| 8659 Other Reimbursable Categorical Programs | 13,068 | - | - | - | 13,789 | - |
| 8690 State Tax Subventions | - | 27,412 | - | - | - | - |
| Total Other State Revenues | \$ 13,068 | \$ 27,412 | \$ - | \$ - | \$ 13,789 | \$ - |
| 8830 Contract Services | 209,800 | 89,796 | 100,000 | 100,000 | 92,700 | 100,000 |
| 8851 Rentals and Leases | 46,121 | 41,530 | - | - | 42,243 | 94,638 |
| 8870 Other Student Fees and Charges | 421,632 | 375,414 | 285,000 | 285,000 | 358,534 | 285,000 |
| 8880 Other Student Fees | 71,024 | 51,400 | - | 115,000 | 99,500 | - |
| 8890 Other Local Revenues | 1,426,235 | 1,232,653 | 1,919,057 | 2,021,222 | 636,378 | 1,234,728 |
| Total Other Local Revenues | \$ 2,174,812 | \$ 1,790,793 | \$ 2,304,057 | \$ 2,521,222 | \$ 1,229,355 | \$ 1,714,366 |
| Total Revenues | \$ 2,207,780 | \$ 1,837,715 | \$ 2,304,057 | \$ 2,521,222 | \$ 1,268,659 | \$ 1,714,366 |
| 8980 Interfund Transfers In | 141,390 | 137,327 | 114,900 | 114,900 | 114,900 | 116,750 |
| 8990 Intrafund and Subfund Transfers In | 1,109,013 | 564,716 | 642,736 | 1,118,702 | 475,967 | 375,000 |
| Total Other Financing Sources | \$ 1,250,403 | \$ 702,043 | \$ 757,636 | \$ 1,233,602 | \$ 590,867 | \$ 491,750 |
| Total Revenues and Other Financing Sources | \$ 3,458,183 | \$ 2,539,758 | \$ 3,061,693 | \$ 3,754,824 | \$ 1,859,526 | \$ 2,206,116 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Uses: | | | | | | |
| 1200 Noninstructional Salaries Full Time | - | 60,252 | 291,660 | 291,660 | 260,097 | - |
| 1300 Instructional Salaries Part Time | 57,696 | 36,423 | 50,000 | 50,000 | 28,113 | 50,000 |
| 1400 Noninstructional Salaries Part Time | 123,265 | 51,258 | 42,500 | 42,500 | 7,270 | 42,500 |
| Total Academic Salaries | \$ 180,961 | \$ 147,933 | \$ 384,160 | \$ 384,160 | \$ 295,480 | \$ 92,500 |
| 2100 Noninstructional Salaries Full Time | 69,662 | 81,340 | 146,985 | 146,985 | 92,489 | 150,078 |
| 2300 Variable Non-Instructional | 889,845 | 724,076 | 1,007,500 | 1,007,500 | 485,837 | 1,007,500 |
| 2400 Variable Classroom Aide | 19,363 | 37,113 | 40,000 | 40,000 | 55,303 | 40,000 |
| Total Classified Salaries | \$ 978,870 | \$ 842,529 | \$ 1,194,485 | \$ 1,194,485 | \$ 633,629 | \$ 1,197,578 |
| 3000 Benefits | 163,484 | 174,232 | 267,547 | 267,547 | 224,732 | 180,747 |
| Total Salaries and Benefits | \$ 1,323,315 | \$ 1,164,694 | \$ 1,846,192 | \$ 1,846,192 | \$ 1,153,841 | \$ 1,470,825 |
| 4000 Supplies and Materials | \$ 166,610 | \$ 168,384 | \$ 927,199 | \$ 1,020,282 | \$ 130,262 | \$ 911,290 |
| 5100 Consultants | 115,251 | 126,664 | 115,000 | 230,000 | 81,043 | 115,000 |
| 5200 Travel | 83,187 | 86,114 | 522,675 | 522,675 | 50,243 | 522,675 |
| 5300 Dues and Memberships | 7,887 | 6,193 | 8,000 | 8,000 | 2,574 | 8,000 |
| 5500 Utilities and Housekeeping | 6,486 | 9,772 | - | - | 5,957 | - |
| 5600 Contract Services | 39,765 | - | - | - | 1,485 | - |
| 5690 Other Operating Expenses | 45,013 | 43,174 | 991,036 | 1,004,228 | 42,655 | 804,047 |
| 5800 Other Services and Expenses | 230,492 | 193,064 | 207,902 | 207,902 | 231,834 | 207,902 |
| Total Other Operating Expenses | \$ 528,081 | \$ 464,981 | \$ 1,844,613 | \$ 1,972,805 | \$ 415,791 | \$ 1,657,624 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 6200 Buildings | 6,800 | - | 116,561 | 116,561 | - | 158,804 |
| 6300 Library Books | (11,179) | 7,512 | 7,082 | 7,082 | (9,269) | 10,857 |
| 6400 Equipment | 350,185 | 679,895 | 1,204,733 | 1,667,507 | 798,298 | 1,202,097 |
| Total Capital Outlay | \$ 345,806 | \$ 687,407 | \$ 1,328,376 | \$ 1,791,150 | \$ 789,029 | \$ 1,371,758 |
| 7300 Interfund Transfers Out | 370 | - | - | - | - | - |
| 7800 Intrafund and Subfund Transfers Out | 101,261 | 40,063 | - | 57,807 | 57,807 | - |
| Total Transfers and Other Outgo | \$ 101,631 | \$ 40,063 | \$ - | \$ 57,807 | \$ 57,807 | \$ - |
| Total Expenses | \$ 2,465,443 | \$ 2,525,529 | \$ 5,946,380 | \$ 6,688,236 | \$ 2,546,730 | \$ 5,411,497 |
| Net Revenues Over (Under) Expenses | \$ 992,740 | \$ 14,229 | \$ (2,884,687) | \$ (2,933,412) | \$ (687,204) | \$ (3,205,381) |
| Beginning Fund Balance | 3,607,303 | 4,600,044 | 4,614,273 | 4,614,275 | 4,614,273 | 4,397,023 |
| Ending Fund Balance | \$ 4,600,043 | \$ 4,614,273 | \$ 1,729,586 | \$ 1,680,863 | \$ 3,927,069 | \$ 1,191,642 |
| <u>Restricted Reserves</u> | | | | | | |
| 7900 Designated Reserves | - | - | 1,086,851 | 1,038,126 | - | 1,191,642 |
| | | | <u>1,086,851</u> | <u>1,038,126</u> | | <u>1,191,642</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | 642,735 | 642,737 | - | - |
| | | | <u>642,735</u> | <u>642,737</u> | | <u>0</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,729,586 | \$ 1,680,863 | \$ - | \$ 1,191,642 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8150 Student Financial Aid Revenue | 15,345 | 15,305 | 14,870 | 14,870 | 13,660 | 14,870 |
| Total Federal Revenues | \$ 15,345 | \$ 15,305 | \$ 14,870 | \$ 14,870 | \$ 13,660 | \$ 14,870 |
| 8659 Other Reimbursable Categorical Programs | 19,635 | 17,067 | 11,276 | 11,276 | 20,514 | 11,276 |
| 8690 State Tax Subventions | - | 17,937 | (17,937) | - | - | - |
| Total Other State Revenues | \$ 19,635 | \$ 35,004 | \$ (6,661) | \$ 11,276 | \$ 20,514 | \$ 11,276 |
| 8830 Contract Services | 4,360 | - | 4,500 | 4,500 | 3,928 | 3,768 |
| 8870 Other Student Fees and Charges | 380 | (95) | - | - | 1,200 | - |
| 8880 Other Student Fees | 38,707 | 41,335 | 21,017 | 21,017 | 22,685 | 21,017 |
| 8890 Other Local Revenues | 148,480 | 186,682 | - | 85,066 | 192,987 | 32,907 |
| Total Other Local Revenues | \$ 191,927 | \$ 227,922 | \$ 25,517 | \$ 110,583 | \$ 220,800 | \$ 57,692 |
| Total Revenues | \$ 226,907 | \$ 278,231 | \$ 33,726 | \$ 136,729 | \$ 254,974 | \$ 83,838 |
| 8980 Interfund Transfers In | 29,496 | 14,705 | - | - | - | - |
| 8990 Intrafund and Subfund Transfers In | 305,919 | - | 498,493 | 498,493 | - | - |
| Total Other Financing Sources | \$ 335,415 | \$ 14,705 | \$ 498,493 | \$ 498,493 | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 562,322 | \$ 292,936 | \$ 532,219 | \$ 635,222 | \$ 254,974 | \$ 83,838 |

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

| <u>Description</u> | <u>Final Actuals 2016-2017</u> | <u>Final Actuals 2017-2018</u> | <u>Adopted Budget 2018-2019</u> | <u>Adjusted Budget 2018-2019</u> | <u>YTD Actuals 2018-2019</u> | <u>Tentative Budget 2019-2020</u> |
|--|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| Uses: | | | | | | |
| 1300 Instructional Salaries Part Time | 597 | 2,274 | - | - | 2,088 | - |
| 1400 Noninstructional Salaries Part Time | 28,722 | 25,980 | 71,172 | 71,172 | 4,876 | 71,172 |
| Total Academic Salaries | \$ 29,319 | \$ 28,254 | \$ 71,172 | \$ 71,172 | \$ 6,964 | \$ 71,172 |
| 2100 Noninstructional Salaries Full Time | 3,653 | 3,317 | 5,651 | 5,651 | 4,871 | 9,436 |
| 2300 Variable Non-Instructional | 1,873 | 1,065 | 13,060 | 13,060 | 388 | 13,060 |
| 2400 Variable Classroom Aide | 11,650 | 2,969 | 17,784 | 17,784 | 2,013 | 17,784 |
| 2600 Variable Aide Other | - | - | 24,225 | 24,225 | - | 24,225 |
| Total Classified Salaries | \$ 17,176 | \$ 7,351 | \$ 60,720 | \$ 60,720 | \$ 7,272 | \$ 64,505 |
| 3000 Benefits | 5,768 | 7,767 | 12,064 | 12,064 | 5,575 | 12,448 |
| Total Salaries and Benefits | \$ 52,263 | \$ 43,372 | \$ 143,956 | \$ 143,956 | \$ 19,811 | \$ 148,125 |
| 4000 Supplies and Materials | \$ 65,684 | \$ 78,667 | \$ 104,065 | \$ 207,068 | \$ 78,642 | \$ 156,142 |
| 5100 Consultants | 3,550 | 950 | 28,535 | 28,535 | 5,765 | 28,535 |
| 5200 Travel | 41,191 | 41,079 | 21,500 | 21,500 | 23,877 | 11,291 |
| 5300 Dues and Memberships | 9,306 | 14,215 | - | - | 13,549 | - |
| 5600 Contract Services | 1,702 | 7,502 | - | - | 3,151 | - |
| 5690 Other Operating Expenses | 1 | (1) | 88,576 | 88,576 | 483 | 106,656 |
| 5800 Other Services and Expenses | - | 245 | - | - | - | - |
| 5900 Interprogram Charges (credits) | 695 | 832 | 1,794 | 1,794 | 506 | 1,794 |
| 5910 Indirect Costs | (68,988) | (64,779) | - | - | (52,627) | (66,883) |
| Total Other Operating Expenses | \$ (12,543) | \$ 43 | \$ 140,405 | \$ 140,405 | \$ (5,296) | \$ 81,393 |
| 6200 Buildings | - | 12,541 | - | - | 1,367 | - |
| 6400 Equipment | 25,518 | - | 176,000 | 176,000 | 250 | 176,000 |
| Total Capital Outlay | \$ 25,518 | \$ 12,541 | \$ 176,000 | \$ 176,000 | \$ 1,617 | \$ 176,000 |

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

| <u>Description</u> | <u>Final Actuals 2016-2017</u> | <u>Final Actuals 2017-2018</u> | <u>Adopted Budget 2018-2019</u> | <u>Adjusted Budget 2018-2019</u> | <u>YTD Actuals 2018-2019</u> | <u>Tentative Budget 2019-2020</u> |
|---|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| 7600 Other Student Payments | - | - | - | - | 7,386 | - |
| 7800 Intrafund and Subfund Transfers Out | 139,384 | - | 200,000 | 200,000 | - | - |
| Total Transfers and Other Outgo | \$ 139,384 | \$ - | \$ 200,000 | \$ 200,000 | \$ 7,386 | \$ - |
| Total Expenses | \$ 270,306 | \$ 134,623 | \$ 764,426 | \$ 867,429 | \$ 102,160 | \$ 561,660 |
| Net Revenues Over (Under) Expenses | \$ 292,016 | \$ 158,313 | \$ (232,207) | \$ (232,207) | \$ 152,814 | \$ (477,822) |
| Beginning Fund Balance | 1,504,466 | 1,796,483 | 1,954,796 | 1,972,790 | 1,954,798 | 1,964,274 |
| Ending Fund Balance | \$ 1,796,482 | \$ 1,954,796 | \$ 1,722,589 | \$ 1,740,583 | \$ 2,107,612 | \$ 1,486,452 |
| <u>Restricted Reserves</u> | | | | | | |
| 7900 Designated Reserves | - | - | 1,722,589 | 1,740,583 | - | 1,486,452 |
| | | | <u>1,722,589</u> | <u>1,740,583</u> | | <u>1,486,452</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| | | | <u>0</u> | <u>0</u> | | <u>0</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,722,589 | \$ 1,740,583 | \$ - | \$ 1,486,452 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8690 State Tax Subventions | - | - | - | 150,000 | 239,655 | - |
| Total Other State Revenues | \$ - | \$ - | \$ - | \$ 150,000 | \$ 239,655 | \$ - |
| 8851 Rentals and Leases | 22,030 | 87,117 | 65,000 | 65,000 | 45,779 | 65,000 |
| 8880 Other Student Fees | 6,450 | - | - | - | - | - |
| 8890 Other Local Revenues | 505,963 | 531,130 | 10,000 | 66,813 | 67,989 | 10,000 |
| Total Other Local Revenues | \$ 534,443 | \$ 618,247 | \$ 75,000 | \$ 131,813 | \$ 113,768 | \$ 75,000 |
| Total Revenues | \$ 534,443 | \$ 618,247 | \$ 75,000 | \$ 281,813 | \$ 353,423 | \$ 75,000 |
| 8980 Interfund Transfers In | - | - | - | 999,786 | 999,786 | - |
| 8990 Intrafund and Subfund Transfers In | 3,325,161 | 4,463,453 | - | 315,150 | 65,000 | 6,000 |
| Total Other Financing Sources | \$ 3,325,161 | \$ 4,463,453 | \$ - | \$ 1,314,936 | \$ 1,064,786 | \$ 6,000 |
| Total Revenues and Other Financing Sources | \$ 3,859,604 | \$ 5,081,700 | \$ 75,000 | \$ 1,596,749 | \$ 1,418,209 | \$ 81,000 |
| Uses: | | | | | | |
| 1200 Noninstructional Salaries Full Time | - | - | - | 207,532 | 249,038 | - |
| Total Academic Salaries | \$ - | \$ - | \$ - | \$ 207,532 | \$ 249,038 | \$ - |
| 2100 Noninstructional Salaries Full Time | - | - | - | - | 613,459 | - |
| Total Classified Salaries | \$ - | \$ - | \$ - | \$ - | \$ 613,459 | \$ - |
| 3000 Benefits | - | - | - | 64,830 | 207,270 | - |
| Total Salaries and Benefits | \$ - | \$ - | \$ - | \$ 272,362 | \$ 1,069,767 | \$ - |
| 4000 Supplies and Materials | \$ 16,234 | \$ 4,592 | \$ 101,679 | \$ 91,912 | \$ 5,422 | \$ 50,000 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| 5100 Consultants | 179,129 | 11,457 | 53,665 | 31,326 | 15,000 | 57,000 |
| 5200 Travel | 600 | - | 10,000 | - | - | 10,000 |
| 5600 Contract Services | 6,300 | - | - | 80,000 | 896 | - |
| 5690 Other Operating Expenses | 14,994 | 102,909 | - | 225,700 | 225,628 | - |
| 5910 Indirect Costs | (55,820) | (40,745) | (40,000) | (40,000) | (2,430) | (18,000) |
| Total Other Operating Expenses | \$ 145,203 | \$ 73,621 | \$ 23,665 | \$ 297,026 | \$ 239,094 | \$ 49,000 |
| 6400 Equipment | 286,683 | - | 25,000 | 59,050 | 26,867 | 90,050 |
| Total Capital Outlay | \$ 286,683 | \$ - | \$ 25,000 | \$ 59,050 | \$ 26,867 | \$ 90,050 |
| 7300 Interfund Transfers Out | 7,435,464 | 4,157,810 | - | - | - | - |
| 7800 Intrafund and Subfund Transfers Out | 1,020,789 | 755,703 | 275,000 | 472,435 | 75,000 | 307,679 |
| Total Transfers and Other Outgo | \$ 8,456,253 | \$ 4,913,513 | \$ 275,000 | \$ 472,435 | \$ 75,000 | \$ 307,679 |
| Total Expenses | \$ 8,904,373 | \$ 4,991,726 | \$ 425,344 | \$ 1,192,785 | \$ 1,416,150 | \$ 496,729 |
| Net Revenues Over (Under) Expenses | \$ (5,044,769) | \$ 89,974 | \$ (350,344) | \$ 403,964 | \$ 2,059 | \$ (415,729) |
| Beginning Fund Balance | 6,024,792 | 980,024 | 1,069,998 | 1,070,000 | 1,069,998 | 1,904,479 |
| Ending Fund Balance | \$ 980,023 | \$ 1,069,998 | \$ 719,654 | \$ 1,473,964 | \$ 1,072,057 | \$ 1,488,750 |
| Restricted Reserves | | | | | | |
| 7900 Designated Reserves | - | - | 719,654 | 474,178 | - | 488,964 |
| | | | <u>719,654</u> | <u>474,178</u> | | <u>488,964</u> |
| Unrestricted Reserves | | | | | | |
| 7999 Undesignated College and DO Reserves | - | - | - | 999,786 | - | 999,786 |
| | | | <u>0</u> | <u>999,786</u> | | <u>999,786</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 719,654 | \$ 1,473,964 | \$ - | \$ 1,488,750 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adopted Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8690 State Tax Subventions | 12,469,101 | 6,418,702 | 6,850,175 | 6,850,175 | - | 6,932,099 |
| Total Other State Revenues | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Total Revenues | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Total Revenues and Other Financing Sources | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Uses: | | | | | | |
| 3000 Benefits | 12,469,101 | 6,418,702 | 6,850,175 | 6,850,175 | - | 6,932,099 |
| Total Salaries and Benefits | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Total Expenses | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Net Revenues Over (Under) Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Board Restricted Reserves | | | | <u>0</u> | <u>0</u> | <u>0</u> |
| Unrestricted Reserves | | | | <u>0</u> | <u>0</u> | <u>0</u> |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| <u>District Services</u> | | | | | | |
| Facilities | 26,300 | - | - | - | - | - |
| Administrative Services and Finance | 8,400,102 | 4,975,677 | 275,000 | 664,397 | 1,120,969 | 293,000 |
| Human Resources | 23,558 | 9,642 | 98,665 | 151,559 | 6,318 | 102,000 |
| Payroll | - | - | - | 75,000 | 75,000 | - |
| Educational Planning | 171,213 | 6,407 | - | 191,100 | 171,996 | - |
| Police Services | 283,199 | - | - | 59,050 | 26,867 | 65,050 |
| Research | - | - | 51,679 | 51,679 | 15,000 | 36,679 |
| Total District Office Expenditures and Transfers Out | \$ 8,904,372 | \$ 4,991,726 | \$ 425,344 | \$ 1,192,785 | \$ 1,416,150 | \$ 496,729 |
| <u>Districtwide Expenses</u> | | | | | | |
| Districtwide Operations | 12,469,101 | 6,418,702 | 6,850,175 | 6,850,175 | - | 6,932,099 |
| Total Districtwide Expenditures and Transfers Out | \$ 12,469,101 | \$ 6,418,702 | \$ 6,850,175 | \$ 6,850,175 | \$ - | \$ 6,932,099 |
| Total District Office and Districtwide Expenditures and Transfers Out | \$ 21,373,473 | \$ 11,410,428 | \$ 7,275,519 | \$ 8,042,960 | \$ 1,416,150 | \$ 7,428,828 |
| <u>Board and District Office Restricted Reserves</u> | | | | | | |
| Designated Reserves | - | - | 719,654 | 474,178 | - | 488,964 |
| | | | <u>719,654</u> | <u>474,178</u> | | <u>488,964</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| Undesignated College and DO Reserves | - | - | - | 999,786 | - | 999,786 |
| | | | <u>0</u> | <u>999,786</u> | | <u>999,786</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 719,654 | \$ 1,473,964 | \$ - | \$ 1,488,750 |

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2019-2020 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8610 General Apportionment Revenue | 26,771,398 | 25,943,587 | 29,035,100 | 27,725,462 | 23,174,900 | 30,196,504 |
| 8630 Education Protection Account | 22,884,132 | 22,235,685 | 22,437,078 | 22,437,078 | 19,761,335 | 23,334,561 |
| 8671 Homeowners Revenue | 652,178 | 645,286 | 688,505 | 688,505 | 312,723 | 716,045 |
| 8672 In Lieu of Taxes (wildlife) | 3,902 | 4,517 | 4,119 | 4,119 | - | 4,284 |
| 8811 Tax Allocation, Secured Roll Revenue | 79,065,018 | 83,353,625 | 83,753,164 | 83,753,164 | 85,681,463 | 87,053,135 |
| 8812 Tax Allocation, Supplemental Roll Revenue | 2,081,374 | 2,112,791 | 2,197,307 | 2,197,307 | 27,746 | 2,285,199 |
| 8813 Tax Allocation, Unsecured Roll Revenue | 2,523,641 | 2,561,403 | 2,664,208 | 2,664,208 | 2,551,924 | 2,770,776 |
| 8817 ERAF | 11,827,572 | 12,587,965 | 12,486,368 | 12,486,368 | 10,066,738 | 12,985,823 |
| 8819 Redevelopment Agency Revenue/Residual | 2,813,569 | 3,874,639 | 2,970,285 | 2,970,285 | 2,120,968 | 3,089,096 |
| 8874 98% of Enrollment Fees | 16,273,792 | 16,001,851 | 16,001,851 | 16,001,851 | 18,388,908 | 16,001,851 |
| Apportionment Revenues | \$ 164,896,576 | \$ 169,321,349 | \$ 172,237,985 | \$ 170,928,347 | \$ 162,086,705 | \$ 178,437,274 |
| 8150 Student Financial Aid Revenue | 44,740 | 45,160 | 25,370 | 25,370 | 43,330 | 25,370 |
| 8160 Veterans Education | 4,608 | 6,554 | 2,995 | 2,995 | 12,360 | 2,995 |
| 8190 Other Federal Revenues | 705 | - | - | - | - | - |
| Total Federal Revenues | \$ 50,053 | \$ 51,714 | \$ 28,365 | \$ 28,365 | \$ 55,690 | \$ 28,365 |
| 8613 Apprenticeship Revenue | 439,263 | 439,465 | 541,103 | 541,103 | 502,670 | 542,105 |
| 8614 Part Time Instructor Pay Increase | 526,989 | 504,201 | 583,507 | 583,507 | 647,573 | 583,507 |
| 8617 Part Time Office Hours | 261,903 | 287,495 | 1,150,000 | 1,150,000 | (37,856) | 357,700 |
| 8618 Part Time Health Revenue | 36,190 | 22,856 | 31,500 | 31,500 | (3,752) | 31,400 |
| 8620 General Categorical Programs | 317,515 | 309,184 | 295,290 | 295,290 | 260,739 | 295,290 |
| 8659 Other Reimbursable Categorical Programs | 39,819 | 25,276 | 18,526 | 18,526 | 43,893 | 18,526 |
| 8680 Lottery Revenue | 3,924,052 | 4,131,499 | 4,774,049 | 4,774,049 | 4,422,951 | 4,069,049 |
| 8690 State Tax Subventions | 15,875,740 | 7,983,851 | 7,669,630 | 9,147,205 | 2,176,725 | 7,769,491 |
| Total Other State Revenues | \$ 21,421,471 | \$ 13,703,827 | \$ 15,063,605 | \$ 16,541,180 | \$ 8,012,943 | \$ 13,667,068 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 8830 Contract Services | 214,160 | 89,796 | 104,500 | 104,500 | 96,628 | 103,768 |
| 8840 Sales and Commissions | 108,953 | 111,184 | - | 66,238 | 70,713 | - |
| 8851 Rentals and Leases | 418,472 | 513,704 | 218,500 | 411,034 | 481,237 | 326,854 |
| 8860 Interest and Investment Income | 638,030 | 1,128,107 | 925,000 | 925,000 | 1,289,348 | 925,000 |
| 8874 2% of Enrollment Fees | 332,119 | 326,568 | 329,471 | 329,471 | 375,284 | 326,568 |
| 8870 Other Student Fees and Charges | 2,616,010 | 2,446,702 | 2,094,195 | 2,261,070 | 2,160,873 | 2,093,195 |
| 8880 Nonresident Tuition | 13,258,336 | 12,624,624 | 13,652,606 | 13,652,606 | 11,242,789 | 15,527,641 |
| 8880 Other Student Fees | 1,801,776 | 1,557,962 | 1,121,017 | 1,120,911 | 1,393,299 | 1,496,017 |
| 8890 Other Local Revenues | 4,027,237 | 3,710,810 | 3,458,511 | 3,850,523 | 2,800,411 | 2,787,725 |
| Total Other Local Revenues | \$ 23,415,093 | \$ 22,509,457 | \$ 21,903,800 | \$ 22,721,353 | \$ 19,910,582 | \$ 23,586,768 |
| Total Revenues | \$ 209,783,193 | \$ 205,586,347 | \$ 209,233,755 | \$ 210,219,245 | \$ 190,065,920 | \$ 215,719,475 |
| 8900 Other Financing Sources, Miscellaneous | 2,000 | 2,070 | - | 1,283 | 1,359 | - |
| 8910 Proceeds of General Fixed Assets | 20,168 | 1,032 | 2,000 | 2,000 | - | 2,000 |
| 8980 Interfund Transfers In | 1,092,382 | 366,642 | 426,971 | 1,426,757 | 1,114,686 | 502,303 |
| 8990 Intrafund and Subfund Transfers In | 32,237,953 | 33,117,288 | 29,838,564 | 30,556,580 | 26,954,851 | 29,537,817 |
| 8994 Operating Allocation | 155,471,064 | 160,238,899 | 167,664,190 | 167,664,190 | 167,664,190 | 173,914,663 |
| Total Other Financing Sources | \$ 188,823,567 | \$ 193,725,931 | \$ 197,931,725 | \$ 199,650,810 | \$ 195,735,086 | \$ 203,956,783 |
| Total Revenues and Other Financing Sources | \$ 398,606,760 | \$ 399,312,278 | \$ 407,165,480 | \$ 409,870,055 | \$ 385,801,006 | \$ 419,676,258 |

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

| <u>Description</u> | <u>Final Actuals 2016-2017</u> | <u>Final Actuals 2017-2018</u> | <u>Adoption Budget 2018-2019</u> | <u>Adjusted Budget 2018-2019</u> | <u>YTD Actuals 2018-2019</u> | <u>Tentative Budget 2019-2020</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| <u>Uses:</u> | | | | | | |
| 1100 Monthly Instructional Salary | 34,609,214 | 33,716,525 | 34,234,597 | 34,234,597 | 30,637,026 | 36,530,723 |
| 1200 Noninstructional Salaries Full Time | 13,363,204 | 13,245,665 | 14,720,610 | 14,929,449 | 12,438,707 | 15,346,001 |
| 1300 Instructional Salaries Part Time | 30,017,213 | 29,968,839 | 32,335,525 | 32,255,402 | 26,423,074 | 31,167,854 |
| 1400 Noninstructional Salaries Part Time | 1,784,069 | 1,715,139 | 1,343,524 | 1,476,212 | 1,622,539 | 1,342,635 |
| Total Academic Salaries | \$ 79,773,700 | \$ 78,646,168 | \$ 82,634,256 | \$ 82,895,660 | \$ 71,121,346 | \$ 84,387,213 |
| 2100 Noninstructional Salaries Full Time | 26,376,622 | 25,716,835 | 28,929,473 | 28,929,473 | 25,805,337 | 29,732,474 |
| 2200 Instructional Aides Full Time | 2,933,798 | 2,886,227 | 3,382,840 | 3,382,840 | 2,966,544 | 3,463,867 |
| 2300 Variable Non-Instructional | 4,534,367 | 4,580,800 | 3,539,768 | 3,471,754 | 3,757,599 | 3,206,634 |
| 2400 Variable Classroom Aide | 919,379 | 967,697 | 566,699 | 649,637 | 762,542 | 566,699 |
| 2600 Variable Aide Other | 292,997 | 197,434 | 138,831 | 193,131 | 166,961 | 135,831 |
| Total Classified Salaries | \$ 35,057,163 | \$ 34,348,993 | \$ 36,557,611 | \$ 36,626,835 | \$ 33,458,983 | \$ 37,105,505 |
| 3000 Benefits | 61,986,917 | 58,666,607 | 64,020,044 | 64,187,706 | 49,051,929 | 69,048,882 |
| Total Salaries and Benefits | \$ 176,817,780 | \$ 171,661,768 | \$ 183,211,911 | \$ 183,710,201 | \$ 153,632,258 | \$ 190,541,600 |
| 4000 Supplies and Materials | \$ 2,013,621 | \$ 1,512,221 | \$ 4,395,664 | \$ 4,190,230 | \$ 2,942,741 | \$ 4,772,354 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 5100 Consultants | 1,446,509 | 1,215,557 | 1,434,236 | 1,518,669 | 1,171,642 | 1,445,608 |
| 5200 Travel | 830,799 | 887,243 | 1,474,377 | 1,483,491 | 679,234 | 1,524,726 |
| 5300 Dues and Memberships | 396,728 | 400,002 | 334,594 | 335,318 | 364,768 | 340,414 |
| 5400 Insurance | 3,100,109 | 3,069,120 | 3,370,640 | 3,370,640 | 2,634,862 | 3,338,940 |
| 5500 Utilities and Housekeeping | 4,375,296 | 4,603,273 | 4,862,811 | 4,862,711 | 3,667,131 | 5,089,582 |
| 5600 Contract Services | 3,793,106 | 4,002,025 | 3,686,220 | 3,775,448 | 3,380,938 | 3,760,489 |
| 5690 Other Operating Expenses | 1,415,552 | 1,560,237 | 2,786,542 | 3,044,484 | 1,569,372 | 2,502,586 |
| 5700 Legal/Elections/Audit Expenses | 1,014,965 | 1,300,981 | 1,225,000 | 1,225,000 | 1,052,098 | 986,850 |
| 5800 Other Services and Expenses | 1,472,678 | 1,743,595 | 1,519,670 | 1,520,170 | 1,228,922 | 1,631,420 |
| 5900 Interprogram Charges (credits) | (8,341) | (56,624) | 56,392 | 55,850 | (40,863) | 56,392 |
| 5910 Indirect Costs | (188,175) | (186,819) | (40,000) | (40,000) | (100,452) | (84,883) |
| Total Other Operating Expenses | \$ 17,649,226 | \$ 18,538,590 | \$ 20,710,482 | \$ 21,151,781 | \$ 15,607,652 | \$ 20,592,124 |
| 6100 Sites and Site Improvements | - | - | 1,500 | 1,500 | - | 1,500 |
| 6200 Buildings | 43,486 | 44,255 | 163,203 | 167,341 | 27,954 | 243,618 |
| 6300 Library Books | 70,315 | 84,637 | 68,832 | 73,166 | 34,670 | 72,607 |
| 6400 Equipment | 1,237,736 | 1,034,670 | 2,346,086 | 2,873,032 | 1,192,579 | 2,405,027 |
| Total Capital Outlay | \$ 1,351,537 | \$ 1,163,562 | \$ 2,579,621 | \$ 3,115,039 | \$ 1,255,203 | \$ 2,722,752 |
| 7300 Interfund Transfers Out | 18,277,414 | 12,424,061 | 2,659,650 | 3,122,424 | 1,562,774 | 1,275,200 |
| 7600 Other Student Payments | 2,794 | 4,302 | 2,097 | 2,097 | 7,586 | 2,097 |
| 7800 Intrafund and Subfund Transfers Out | 32,237,952 | 33,117,289 | 29,838,564 | 30,556,580 | 26,954,850 | 29,537,817 |
| 94xx District Office Assessment | 155,471,064 | 160,238,899 | 167,664,190 | 167,664,190 | 167,664,190 | 173,914,663 |
| Total Transfers and Other Outgo | \$ 205,989,224 | \$ 205,784,551 | \$ 200,164,501 | \$ 201,345,291 | \$ 196,189,400 | \$ 204,729,777 |
| Total Expenses | \$ 403,821,388 | \$ 398,660,692 | \$ 411,062,179 | \$ 413,512,542 | \$ 369,627,254 | \$ 423,358,607 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Net Revenues Over (Under) Expenses | \$ (5,214,628) | \$ 651,586 | \$ (3,896,699) | \$ (3,642,487) | \$ 16,173,752 | \$ (3,682,349) |
| Beginning Fund Balance | 41,631,084 | 36,416,454 | 37,117,875 | 37,036,217 | 37,068,040 | 37,561,111 |
| Ending Fund Balance | \$ 36,416,456 | \$ 37,068,040 | \$ 33,221,176 | \$ 33,393,730 | \$ 53,241,792 | \$ 33,878,762 |
| <u>Board and College / DO Restricted Reserves</u> | | | | | | |
| 7901 5% General Fund Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7902 5% Board Contingency Reserve | - | - | 9,814,927 | 9,814,927 | - | 10,216,525 |
| 7903 Deficit Funding Reserve | - | - | 861,190 | 861,190 | - | 847,784 |
| 7904 College/DO Local Reserves (1% minimum) | - | - | 3,514,207 | 3,514,207 | - | 3,609,450 |
| 7907 Load Bank and Vacation Liability Reserve | - | - | 88,941 | 88,941 | - | 88,941 |
| 7900 Designated Reserves | - | - | 5,689,344 | 5,391,222 | - | 4,916,345 |
| | | | <u>29,783,536</u> | <u>29,485,414</u> | | <u>29,895,570</u> |
| <u>Unrestricted Reserves</u> | | | | | | |
| 7997 Undesignated District Reserves | - | - | 27,132 | - | - | 9,082 |
| 7999 Undesignated College and DO Reserves | - | - | 3,410,508 | 3,908,316 | - | 3,974,110 |
| | | | <u>3,437,640</u> | <u>3,908,316</u> | | <u>3,983,192</u> |
| Total Budgeted Reserves | \$ - | \$ - | \$ 33,221,176 | \$ 33,393,730 | \$ - | \$ 33,878,762 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8120 Higher Education Act | 1,999,027 | 2,030,479 | 1,241,916 | 3,138,223 | 2,024,587 | 1,381,231 |
| 8150 Student Financial Aid Revenue | 617,208 | 529,051 | 707,151 | 674,709 | 577,097 | 674,709 |
| 8170 Vocational & Technical Education Act (VTEA) | 1,082,504 | 1,146,365 | 1,098,952 | 1,059,931 | - | 1,070,715 |
| 8190 Other Federal Revenues | 848,207 | 702,232 | 300,802 | 1,056,084 | 193,055 | 921,992 |
| Total Federal Revenues | \$ 4,546,946 | \$ 4,408,127 | \$ 3,348,821 | \$ 5,928,947 | \$ 2,794,739 | \$ 4,048,647 |
| 8610 General Apportionments | 129,443 | 143,963 | 141,213 | 139,933 | 73,695 | 139,933 |
| 8620 General Categorical Programs | 17,289,024 | 21,224,114 | 28,062,475 | 33,582,016 | 32,577,518 | 21,848,448 |
| 8659 Other Reimbursable Categorical Programs | 2,379,326 | 2,543,022 | 2,635,537 | 3,066,149 | 2,833,495 | 2,128,526 |
| 8680 Other State Non-Tax Revenues | 2,107,434 | 2,071,329 | 2,134,600 | 2,131,838 | 730,521 | 2,131,838 |
| 8680 Lottery Revenue | 1,327,092 | 1,634,695 | 1,575,104 | 1,575,104 | 805,296 | 1,575,104 |
| 8690 Other State Revenues | 4,722,439 | 4,463,965 | 5,883,897 | 6,585,847 | 3,973,207 | 4,078,350 |
| Total State Revenues | \$ 27,954,758 | \$ 32,081,088 | \$ 40,432,826 | \$ 47,080,887 | \$ 40,993,732 | \$ 31,902,199 |
| 8820 Contributions and Gifts | 109,743 | 198,835 | 75,031 | 75,008 | 124,142 | 60,008 |
| 8830 Contract Services | 770 | - | - | - | - | - |
| 8880 Nonresident Tuition and Other Student Fees | 1,504,196 | 1,619,508 | 1,505,000 | 1,505,000 | 1,513,284 | 1,505,000 |
| 8890 Other Local Revenues | 2,181,065 | 2,287,350 | 2,483,966 | 3,270,452 | 2,366,539 | 2,561,814 |
| Total Local Revenues | \$ 3,795,774 | \$ 4,105,693 | \$ 4,063,997 | \$ 4,850,460 | \$ 4,003,965 | \$ 4,126,822 |
| Total Revenues | \$ 36,297,478 | \$ 40,594,908 | \$ 47,845,644 | \$ 57,860,294 | \$ 47,792,436 | \$ 40,077,668 |
| 8980 Interfund Transfers In | 500,206 | 41,120 | - | - | - | - |
| Total Other Financing Sources | \$ 500,206 | \$ 41,120 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 36,797,684 | \$ 40,636,028 | \$ 47,845,644 | \$ 57,860,294 | \$ 47,792,436 | \$ 40,077,668 |

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

| <u>Description</u> | <u>Final Actuals 2016-2017</u> | <u>Final Actuals 2017-2018</u> | <u>Adoption Budget 2018-2019</u> | <u>Adjusted Budget 2018-2019</u> | <u>YTD Actuals 2018-2019</u> | <u>Tentative Budget 2019-2020</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|
| <u>Uses:</u> | | | | | | |
| 1100 Monthly Instructional Salary | 258,448 | 244,541 | 316,662 | 326,212 | 263,373 | 338,689 |
| 1200 Noninstructional Salaries Full Time | 3,444,666 | 4,563,113 | 4,349,224 | 5,001,090 | 4,960,830 | 4,825,109 |
| 1300 Instructional Salaries Part Time | 337,241 | 359,675 | 566,077 | 747,264 | 213,601 | 580,311 |
| 1400 Noninstructional Salaries Part Time | 2,689,254 | 2,597,055 | 2,978,346 | 2,680,297 | 2,496,139 | 1,691,156 |
| Total Academic Salaries | \$ 6,729,609 | \$ 7,764,384 | \$ 8,210,309 | \$ 8,754,863 | \$ 7,933,943 | \$ 7,435,265 |
| 2100 Noninstructional Salaries Full Time | 6,204,784 | 6,677,256 | 7,970,131 | 8,515,543 | 6,732,712 | 8,117,891 |
| 2200 Instructional Aides Full Time | 59,093 | 45,152 | 46,782 | 57,382 | 51,556 | 63,936 |
| 2300 Variable Non-Instructional | 2,827,486 | 3,666,031 | 3,887,771 | 4,189,073 | 3,674,538 | 2,715,544 |
| 2400 Variable Classroom Aide | 374,898 | 306,948 | 135,754 | 252,506 | 233,151 | 130,992 |
| 2600 Variable Aide Other | 118,282 | 90,762 | 10,000 | 36,000 | 92,473 | 10,000 |
| Total Classified Salaries | \$ 9,584,543 | \$ 10,786,149 | \$ 12,050,438 | \$ 13,050,504 | \$ 10,784,430 | \$ 11,038,363 |
| 3000 Benefits | 6,337,980 | 6,818,256 | 7,473,061 | 8,381,526 | 6,721,602 | 8,403,119 |
| Total Salaries and Benefits | \$ 22,652,132 | \$ 25,368,789 | \$ 27,733,808 | \$ 30,186,893 | \$ 25,439,975 | \$ 26,876,747 |
| 4000 Supplies and Materials | \$ 2,603,742 | \$ 3,254,702 | \$ 4,251,485 | \$ 4,018,277 | \$ 1,130,184 | \$ 3,550,776 |
| 5100 Consultants | 2,065,356 | 2,128,451 | 1,534,223 | 3,018,837 | 1,622,587 | 1,367,611 |
| 5200 Travel | 738,556 | 1,009,109 | 3,983,844 | 4,118,863 | 856,564 | 655,945 |
| 5300 Dues and Memberships | 47,351 | 63,325 | 92,155 | 111,381 | 141,849 | 58,743 |
| 5500 Utilities and Housekeeping | 10,680 | 9,335 | 4,352 | 6,063 | 29,792 | 13,656 |
| 5600 Contract Services | 407,711 | 480,471 | 327,354 | 635,413 | 690,509 | 279,943 |
| 5690 Other Operating Expenses | 2,939,534 | 2,839,570 | 2,977,984 | 3,257,129 | 1,960,953 | 2,628,446 |
| 5800 Other Services and Expenses | 231,513 | 314,719 | 260,420 | 280,132 | 234,795 | 186,069 |
| 5900 Interprogram Charges (credits) | 15,192 | 10,018 | 7,549 | 6,720 | 9,096 | 6,870 |
| 5910 Indirect Costs | 413,470 | 370,699 | 262,618 | 520,308 | 140,330 | 243,467 |
| Total Other Operating Expenses | \$ 6,869,363 | \$ 7,225,697 | \$ 9,450,499 | \$ 11,954,846 | \$ 5,686,475 | \$ 5,440,750 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|--|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 6100 Sites and Site Improvements | - | 52,103 | - | - | - | - |
| 6200 Buildings | 3,000 | 252,195 | 609,794 | 707,859 | 2,175 | 333,264 |
| 6300 Library Books | 44,098 | 68,124 | 14,000 | 85,659 | 58,501 | 27,481 |
| 6400 Equipment | 2,506,746 | 2,403,915 | 1,079,905 | 3,042,881 | 2,214,460 | 726,210 |
| Total Capital Outlay | \$ 2,553,844 | \$ 2,776,337 | \$ 1,703,699 | \$ 3,836,399 | \$ 2,275,136 | \$ 1,086,955 |
| 7300 Interfund Transfers Out | 37,327 | 396,797 | - | 272,552 | 513,733 | 73,482 |
| 7500 Student Financial Aid | 10,925 | 15,098 | - | 15,261 | 266,743 | - |
| 7600 Other Student Payments | 1,804,941 | 1,522,273 | 1,260,123 | 1,653,186 | 971,950 | 1,992,286 |
| 7900 Grant net AR (deferrals) not yet posted | - | - | 3,813,678 | 6,354,075 | 11,576,844 | 1,274,126 |
| Total Transfers and Other Outgo | \$ 1,853,193 | \$ 1,934,168 | \$ 5,073,801 | \$ 8,295,074 | \$ 13,329,270 | \$ 3,339,894 |
| Total Expenses | \$ 36,532,274 | \$ 40,559,693 | \$ 48,213,292 | \$ 58,291,489 | \$ 47,861,040 | \$ 40,295,122 |
| Net Revenues Over (Under) Expenses | \$ 265,410 | \$ 76,335 | \$ (367,648) | \$ (431,195) | \$ (68,604) | \$ (217,454) |
| Beginning Fund Balance | 340,980 | 606,389 | 682,722 | 682,724 | 682,723 | 315,074 |
| Ending Fund Balance | \$ 606,390 | \$ 682,724 | \$ 315,074 | \$ 251,529 | \$ 614,119 | \$ 97,620 |
| 7998 Restricted Reserve | - | - | 315,074 | 251,529 | - | 97,620 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 315,074 | \$ 251,529 | \$ - | \$ 97,620 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8670 State Tax Subventions | 44,038 | 42,255 | 41,600 | 41,600 | 19,061 | 41,600 |
| Total State Revenues | \$ 44,038 | \$ 42,255 | \$ 41,600 | \$ 41,600 | \$ 19,061 | \$ 41,600 |
| 8810 Property Taxes | 7,093,710 | 7,274,702 | 7,157,000 | 7,157,000 | 6,994,178 | 7,157,000 |
| 8860 Interest and Investment Income | 30,591 | 49,110 | 44,500 | 44,500 | 48,994 | 44,500 |
| Total Local Revenues | \$ 7,124,301 | \$ 7,323,812 | \$ 7,201,500 | \$ 7,201,500 | \$ 7,043,172 | \$ 7,201,500 |
| Total Revenues | \$ 7,168,339 | \$ 7,366,067 | \$ 7,243,100 | \$ 7,243,100 | \$ 7,062,233 | \$ 7,243,100 |
| Total Revenues and Other Financing Sources | \$ 7,168,339 | \$ 7,366,067 | \$ 7,243,100 | \$ 7,243,100 | \$ 7,062,233 | \$ 7,243,100 |
| Uses: | | | | | | |
| 7110 Bond Redemption | 3,046,100 | 3,321,100 | 3,621,100 | 3,621,100 | 3,621,100 | 3,986,100 |
| 7120 Bond Interest and Other Charges | 3,878,525 | 3,739,650 | 3,577,050 | 3,577,050 | 3,577,050 | 3,392,800 |
| Total Transfers and Other Outgo | \$ 6,924,625 | \$ 7,060,750 | \$ 7,198,150 | \$ 7,198,150 | \$ 7,198,150 | \$ 7,378,900 |
| Total Expenses | \$ 6,924,625 | \$ 7,060,750 | \$ 7,198,150 | \$ 7,198,150 | \$ 7,198,150 | \$ 7,378,900 |
| Net Revenues Over (Under) Expenses | \$ 243,714 | \$ 305,317 | \$ 44,950 | \$ 44,950 | \$ (135,917) | \$ (135,800) |
| Beginning Fund Balance | 5,215,369 | 5,459,084 | 5,617,404 | 5,911,396 | 5,764,400 | 5,628,484 |
| Ending Fund Balance | \$ 5,459,083 | \$ 5,764,401 | \$ 5,662,354 | \$ 5,956,346 | \$ 5,628,483 | \$ 5,492,684 |
| 7912 Restricted Debt Reserve | - | - | 5,662,354 | 5,956,346 | - | 5,492,684 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 5,662,354 | \$ 5,956,346 | \$ - | \$ 5,492,684 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8670 State Tax Subventions | 98,721 | 89,870 | 86,500 | 86,500 | 41,299 | 86,500 |
| Total State Revenues | \$ 98,721 | \$ 89,870 | \$ 86,500 | \$ 86,500 | \$ 41,299 | \$ 86,500 |
| 8810 Property Taxes | 14,120,138 | 13,730,121 | 13,810,500 | 13,810,500 | 13,252,821 | 13,810,500 |
| 8860 Interest and Investment Income | 67,573 | 106,911 | 68,500 | 68,500 | 110,827 | 68,500 |
| Total Local Revenues | \$ 14,187,711 | \$ 13,837,032 | \$ 13,879,000 | \$ 13,879,000 | \$ 13,363,648 | \$ 13,879,000 |
| Total Revenues | \$ 14,286,432 | \$ 13,926,902 | \$ 13,965,500 | \$ 13,965,500 | \$ 13,404,947 | \$ 13,965,500 |
| Total Revenues and Other Financing Sources | \$ 14,286,432 | \$ 13,926,902 | \$ 13,965,500 | \$ 13,965,500 | \$ 13,404,947 | \$ 13,965,500 |
| Uses: | | | | | | |
| 7110 Bond Redemption | 2,416,400 | 2,661,500 | 2,916,200 | 2,916,200 | 2,916,400 | 3,196,200 |
| 7120 Bond Interest and Other Charges | 11,310,850 | 11,208,218 | 11,094,840 | 11,094,840 | 11,089,182 | 10,949,696 |
| Total Transfers and Other Outgo | \$ 13,727,250 | \$ 13,869,718 | \$ 14,011,040 | \$ 14,011,040 | \$ 14,005,582 | \$ 14,145,896 |
| Total Expenses | \$ 13,727,250 | \$ 13,869,718 | \$ 14,011,040 | \$ 14,011,040 | \$ 14,005,582 | \$ 14,145,896 |
| Net Revenues Over (Under) Expenses | \$ 559,182 | \$ 57,184 | \$ (45,540) | \$ (45,540) | \$ (600,635) | \$ (180,396) |
| Beginning Fund Balance | 10,040,831 | 10,600,013 | 10,334,365 | 10,980,027 | 10,657,196 | 10,056,561 |
| Ending Fund Balance | \$ 10,600,013 | \$ 10,657,197 | \$ 10,288,825 | \$ 10,934,487 | \$ 10,056,561 | \$ 9,876,165 |
| 7912 Restricted Debt Reserve | - | - | 10,288,825 | 10,934,487 | - | 9,876,165 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 10,288,825 | \$ 10,934,487 | \$ - | \$ 9,876,165 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8670 State Tax Subventions | 19,156 | 18,732 | 18,000 | 18,000 | 9,530 | 18,000 |
| Total State Revenues | \$ 19,156 | \$ 18,732 | \$ 18,000 | \$ 18,000 | \$ 9,530 | \$ 18,000 |
| 8810 Property Taxes | 3,306,956 | 2,856,864 | 3,073,800 | 3,073,800 | 3,050,929 | 3,073,800 |
| 8860 Interest and Investment Income | 42,255 | 21,846 | 22,000 | 22,000 | 17,934 | 22,000 |
| Total Local Revenues | \$ 3,349,211 | \$ 2,878,710 | \$ 3,095,800 | \$ 3,095,800 | \$ 3,068,863 | \$ 3,095,800 |
| Total Revenues | \$ 3,368,367 | \$ 2,897,442 | \$ 3,113,800 | \$ 3,113,800 | \$ 3,078,393 | \$ 3,113,800 |
| Total Revenues and Other Financing Sources | \$ 3,368,367 | \$ 2,897,442 | \$ 3,113,800 | \$ 3,113,800 | \$ 3,078,393 | \$ 3,113,800 |
| Uses: | | | | | | |
| 7110 Bond Redemption | 17,095,000 | 750 | - | - | 750 | - |
| 7120 Bond Interest and Other Charges | 3,487,650 | 3,316,700 | 3,316,700 | 3,316,700 | 3,316,700 | 3,316,700 |
| Total Transfers and Other Outgo | \$ 20,582,650 | \$ 3,317,450 | \$ 3,316,700 | \$ 3,316,700 | \$ 3,317,450 | \$ 3,316,700 |
| Total Expenses | \$ 20,582,650 | \$ 3,317,450 | \$ 3,316,700 | \$ 3,316,700 | \$ 3,317,450 | \$ 3,316,700 |
| Net Revenues Over (Under) Expenses | \$ (17,214,283) | \$ (420,008) | \$ (202,900) | \$ (202,900) | \$ (239,057) | \$ (202,900) |
| Beginning Fund Balance | 19,550,924 | 2,336,641 | 1,826,103 | 2,007,161 | 1,916,632 | 1,677,575 |
| Ending Fund Balance | \$ 2,336,641 | \$ 1,916,633 | \$ 1,623,203 | \$ 1,804,261 | \$ 1,677,575 | \$ 1,474,675 |
| 7912 Restricted Debt Reserve | - | - | 1,623,203 | 1,804,261 | - | 1,474,675 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,623,203 | \$ 1,804,261 | \$ - | \$ 1,474,675 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 84,070 | 179,034 | 125,500 | 125,500 | 301,568 | 178,000 |
| Total Local Revenues | \$ 84,070 | \$ 179,034 | \$ 125,500 | \$ 125,500 | \$ 301,568 | \$ 178,000 |
| Total Revenues | \$ 84,070 | \$ 179,034 | \$ 125,500 | \$ 125,500 | \$ 301,568 | \$ 178,000 |
| 8980 Interfund Transfers In | 5,100,000 | 3,157,810 | 500,000 | 500,000 | - | - |
| 8990 Intrafund and Subfund Transfers In | - | 349,866 | - | - | - | - |
| Total Other Financing Sources | \$ 5,100,000 | \$ 3,507,676 | \$ 500,000 | \$ 500,000 | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 5,184,070 | \$ 3,686,710 | \$ 625,500 | \$ 625,500 | \$ 301,568 | \$ 178,000 |
| Uses: | | | | | | |
| 7300 Interfund Transfers Out | 723,945 | - | 80,000 | 80,000 | - | 80,000 |
| 7800 Intrafund and Subfund Transfers Out | - | 349,866 | - | - | - | - |
| Total Transfers and Other Outgo | \$ 723,945 | \$ 349,866 | \$ 80,000 | \$ 80,000 | \$ - | \$ 80,000 |
| Total Expenses | \$ 723,945 | \$ 349,866 | \$ 80,000 | \$ 80,000 | \$ - | \$ 80,000 |
| Net Revenues Over (Under) Expenses | \$ 4,460,125 | \$ 3,336,844 | \$ 545,500 | \$ 545,500 | \$ 301,568 | \$ 98,000 |
| Beginning Fund Balance | 7,977,686 | 12,437,811 | 15,774,654 | 15,774,654 | 15,774,655 | 16,371,952 |
| Ending Fund Balance | \$ 12,437,811 | \$ 15,774,655 | \$ 16,320,154 | \$ 16,320,154 | \$ 16,076,223 | \$ 16,469,952 |
| 7906 Load Bank Liability Reserve | - | - | 9,549,296 | 9,549,296 | - | 9,469,296 |
| 7907 Vacation Liability Reserve | - | - | 200,000 | 200,000 | - | 550,000 |
| 7912 Restricted Debt Reserve | - | - | 6,570,858 | 6,570,858 | - | 6,450,656 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 16,320,154 | \$ 16,320,154 | \$ - | \$ 16,469,952 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8652 Deferred Maintenance | 2,862,311 | 1,398,354 | 650,000 | 170,839 | 143,504 | - |
| 8690 Other State Revenues | 1,036,882 | 916,431 | - | - | - | - |
| Total State Revenues | \$ 3,899,193 | \$ 2,314,785 | \$ 650,000 | \$ 170,839 | \$ 143,504 | \$ - |
| 8890 Other Local Revenues | 4,482,113 | 2,274,947 | 2,544,000 | 2,544,000 | 1,165,161 | 1,690,000 |
| Total Local Revenues | \$ 4,482,113 | \$ 2,274,947 | \$ 2,544,000 | \$ 2,544,000 | \$ 1,165,161 | \$ 1,690,000 |
| Total Revenues | \$ 8,381,306 | \$ 4,589,732 | \$ 3,194,000 | \$ 2,714,839 | \$ 1,308,665 | \$ 1,690,000 |
| 8980 Interfund Transfers In | 5,143,384 | 4,280,912 | 350,000 | 886,774 | 839,709 | - |
| Total Other Financing Sources | \$ 5,143,384 | \$ 4,280,912 | \$ 350,000 | \$ 886,774 | \$ 839,709 | \$ - |
| Total Revenues and Other Financing Sources | \$ 13,524,690 | \$ 8,870,644 | \$ 3,544,000 | \$ 3,601,613 | \$ 2,148,374 | \$ 1,690,000 |
| Uses: | | | | | | |
| 5100 Consultants | 78,183 | 2,470 | 3,270 | 3,270 | - | - |
| 5500 Utilities and Housekeeping | - | 10,000 | - | (1,916) | (1,916) | - |
| 5600 Contract Services | 636,516 | 436,623 | 3,281,884 | 3,669,975 | 480,392 | 523,752 |
| 5800 Other Services and Expenses | 77 | - | - | - | 15,340 | - |
| Total Other Operating Expenses | \$ 714,776 | \$ 449,093 | \$ 3,285,154 | \$ 3,671,329 | \$ 493,816 | \$ 523,752 |
| 6100 Sites and Site Improvements | 172,750 | 77,257 | 195,223 | 714,668 | 78,895 | 912,351 |
| 6200 Buildings | 4,972,323 | 7,922,052 | 7,168,327 | 8,884,950 | 3,781,874 | 4,913,198 |
| 6400 Equipment | 894,873 | 583,843 | 115,885 | 520,086 | 235,296 | 570,245 |
| Total Capital Outlay | \$ 6,039,946 | \$ 8,583,152 | \$ 7,479,435 | \$ 10,119,704 | \$ 4,096,065 | \$ 6,395,794 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Total Expenses | <u>\$ 6,754,722</u> | <u>\$ 9,032,245</u> | <u>\$ 10,764,589</u> | <u>\$ 13,791,033</u> | <u>\$ 4,589,881</u> | <u>\$ 6,919,546</u> |
| Net Revenues Over (Under) Expenses | <u>\$ 6,769,968</u> | <u>\$ (161,601)</u> | <u>\$ (7,220,589)</u> | <u>\$ (10,189,420)</u> | <u>\$ (2,441,507)</u> | <u>\$ (5,229,546)</u> |
| Beginning Fund Balance | 22,307,351 | 29,077,319 | 28,915,718 | 28,915,718 | 28,915,718 | 27,764,130 |
| Ending Fund Balance | <u>\$ 29,077,319</u> | <u>\$ 28,915,718</u> | <u>\$ 21,695,129</u> | <u>\$ 18,726,298</u> | <u>\$ 26,474,211</u> | <u>\$ 22,534,584</u> |
| 7900 Designated Reserves | - | - | 106,028 | 147,681 | - | 132,600 |
| 7913 Restricted Capital Reserve | - | - | 19,298,959 | 17,718,913 | - | 22,401,984 |
| 7999 Undesignated Reserve | - | - | 2,290,142 | 859,704 | - | - |
| Total Budgeted Reserves | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 21,695,129</u> | <u>\$ 18,726,298</u> | <u>\$ -</u> | <u>\$ 22,534,584</u> |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 525,929 | 713,454 | 444,800 | 444,800 | 687,243 | 550,000 |
| 8890 Other Local Revenues | 124,990 | - | - | - | - | - |
| Total Local Revenues | \$ 650,919 | \$ 713,454 | \$ 444,800 | \$ 444,800 | \$ 687,243 | \$ 550,000 |
| Total Revenues | \$ 650,919 | \$ 713,454 | \$ 444,800 | \$ 444,800 | \$ 687,243 | \$ 550,000 |
| 8900 Other Financing Sources, Miscellaneous | - | 9,389 | - | - | - | - |
| Total Other Financing Sources | \$ - | \$ 9,389 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 650,919 | \$ 722,843 | \$ 444,800 | \$ 444,800 | \$ 687,243 | \$ 550,000 |
| Uses: | | | | | | |
| 2100 Noninstructional Salaries Full Time | 811,167 | 302,341 | 298,270 | 298,270 | 236,123 | 299,697 |
| 2300 Variable Non-Instructional | 599 | - | - | - | - | - |
| Total Classified Salaries | \$ 811,766 | \$ 302,341 | \$ 298,270 | \$ 298,270 | \$ 236,123 | \$ 299,697 |
| 3000 Benefits | 335,749 | 126,473 | 150,699 | 150,699 | 120,272 | 172,325 |
| Total Salaries and Benefits | \$ 1,147,515 | \$ 428,814 | \$ 448,969 | \$ 448,969 | \$ 356,395 | \$ 472,022 |
| 4000 Supplies and Materials | \$ 1,545 | \$ 552 | \$ 1,000 | \$ 1,000 | \$ 385 | \$ 2,245 |
| 5100 Consultants | 1,949,447 | 725,815 | 1,184,712 | 1,184,712 | 417,176 | 419,787 |
| 5500 Utilities and Housekeeping | - | - | - | - | 1,575 | - |
| 5600 Contract Services | 46,397 | 41,287 | 26,500 | 26,500 | 9,519 | 5,000 |
| 5800 Other Services and Expenses | 556 | 94 | - | - | - | - |
| Total Other Operating Expenses | \$ 1,996,400 | \$ 767,196 | \$ 1,211,212 | \$ 1,211,212 | \$ 428,270 | \$ 424,787 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 6200 Buildings | 9,609,814 | 11,289,064 | 19,717,652 | 19,717,652 | 11,551,004 | 13,400,031 |
| 6400 Equipment | 860,581 | 917,199 | 1,145,110 | 1,145,110 | 328,046 | 1,432,855 |
| Total Capital Outlay | \$ 10,470,395 | \$ 12,206,263 | \$ 20,862,762 | \$ 20,862,762 | \$ 11,879,050 | \$ 14,832,886 |
| 7400 Other Transfers/Uses | 50,167 | - | - | - | - | - |
| Total Transfers and Other Outgo | \$ 50,167 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenses | \$ 13,666,022 | \$ 13,402,825 | \$ 22,523,943 | \$ 22,523,943 | \$ 12,664,100 | \$ 15,731,940 |
| Net Revenues Over (Under) Expenses | \$ (13,015,103) | \$ (12,679,982) | \$ (22,079,143) | \$ (22,079,143) | \$ (11,976,857) | \$ (15,181,940) |
| Beginning Fund Balance | 65,531,550 | 52,516,448 | 39,794,133 | 39,836,467 | 39,836,467 | 27,859,610 |
| Ending Fund Balance | \$ 52,516,447 | \$ 39,836,466 | \$ 17,714,990 | \$ 17,757,324 | \$ 27,859,610 | \$ 12,677,670 |
| 7913 Restricted Capital Reserve | - | - | 17,714,990 | 17,757,324 | - | 12,677,670 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 17,714,990 | \$ 17,757,324 | \$ - | \$ 12,677,670 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 1,371,558 | 1,522,146 | 1,203,600 | 1,203,600 | 969,321 | 1,000,000 |
| Total Local Revenues | \$ 1,371,558 | \$ 1,522,146 | \$ 1,203,600 | \$ 1,203,600 | \$ 969,321 | \$ 1,000,000 |
| Total Revenues | \$ 1,371,558 | \$ 1,522,146 | \$ 1,203,600 | \$ 1,203,600 | \$ 969,321 | \$ 1,000,000 |
| 8900 Other Financing Sources, Miscellaneous | - | - | - | - | 459,988 | - |
| 8940 Proceeds of General Long-Term Debt | - | - | - | - | - | 100,000,000 |
| Total Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ 459,988 | \$ 100,000,000 |
| Total Revenues and Other Financing Sources | \$ 1,371,558 | \$ 1,522,146 | \$ 1,203,600 | \$ 1,203,600 | \$ 1,429,309 | \$ 101,000,000 |
| Uses: | | | | | | |
| 2100 Noninstructional Salaries Full Time | 156,803 | 698,608 | 687,165 | 687,165 | 540,296 | 689,939 |
| 2300 Variable Non-Instructional | 109 | - | - | - | - | - |
| Total Classified Salaries | \$ 156,912 | \$ 698,608 | \$ 687,165 | \$ 687,165 | \$ 540,296 | \$ 689,939 |
| 3000 Benefits | 65,236 | 290,906 | 346,752 | 346,752 | 275,344 | 397,156 |
| Total Salaries and Benefits | \$ 222,148 | \$ 989,514 | \$ 1,033,917 | \$ 1,033,917 | \$ 815,640 | \$ 1,087,095 |
| 4000 Supplies and Materials | \$ - | \$ 1,287 | \$ 2,000 | \$ 2,000 | \$ 899 | \$ 7,000 |
| 5100 Consultants | 93,389 | 1,992,564 | 2,000,000 | 2,000,000 | 2,470,525 | 4,000,000 |
| 5600 Contract Services | 4,928 | 127,211 | 130,000 | 130,000 | 55,809 | 125,000 |
| 5800 Other Services and Expenses | 4,474 | 4,701 | - | - | 2,137 | - |
| Total Other Operating Expenses | \$ 102,791 | \$ 2,124,476 | \$ 2,130,000 | \$ 2,130,000 | \$ 2,528,471 | \$ 4,125,000 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 6200 Buildings | 6,869,213 | 21,515,241 | 50,499,068 | 50,499,068 | 47,709,129 | 96,149,140 |
| 6400 Equipment | 22,844 | 134,712 | 1,350,454 | 1,350,454 | 512,836 | 4,923,027 |
| Total Capital Outlay | \$ 6,892,057 | \$ 21,649,953 | \$ 51,849,522 | \$ 51,849,522 | \$ 48,221,965 | \$ 101,072,167 |
| 7400 Other Transfers/Uses | 564,155 | 444,712 | - | - | - | - |
| Total Transfers and Other Outgo | \$ 564,155 | \$ 444,712 | \$ - | \$ - | \$ - | \$ - |
| Total Expenses | \$ 7,781,151 | \$ 25,209,942 | \$ 55,015,439 | \$ 55,015,439 | \$ 51,566,975 | \$ 106,291,262 |
| Net Revenues Over (Under) Expenses | \$ (6,409,593) | \$ (23,687,796) | \$ (53,811,839) | \$ (53,811,839) | \$ (50,137,666) | \$ (5,291,262) |
| Beginning Fund Balance | 118,735,351 | 112,325,758 | 88,637,961 | 88,637,961 | 88,637,961 | 38,500,295 |
| Ending Fund Balance | \$ 112,325,758 | \$ 88,637,962 | \$ 34,826,122 | \$ 34,826,122 | \$ 38,500,295 | \$ 33,209,033 |
| 7913 Restricted Capital Reserve | - | - | 34,826,122 | 34,826,122 | - | 33,209,033 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 34,826,122 | \$ 34,826,122 | \$ - | \$ 33,209,033 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| <u>Sources:</u> | | | | | | |
| 8840 Sales and Commissions | 6,555,598 | 6,364,898 | 7,383,030 | 7,383,030 | 5,115,416 | 7,126,273 |
| 8850 Other Sales Revenue | 2,946,990 | 2,603,715 | 2,832,569 | 2,832,569 | 2,189,575 | 2,747,000 |
| Total Local Revenues | \$ 9,502,588 | \$ 8,968,613 | \$ 10,215,599 | \$ 10,215,599 | \$ 7,304,991 | \$ 9,873,273 |
| Total Revenues | \$ 9,502,588 | \$ 8,968,613 | \$ 10,215,599 | \$ 10,215,599 | \$ 7,304,991 | \$ 9,873,273 |
| 8910 Resale Rebates | 211,781 | 184,718 | 268,311 | 268,311 | - | 268,311 |
| Total Other Financing Sources | \$ 211,781 | \$ 184,718 | \$ 268,311 | \$ 268,311 | \$ - | \$ 268,311 |
| Total Revenues and Other Financing Sources | \$ 9,714,369 | \$ 9,153,331 | \$ 10,483,910 | \$ 10,483,910 | \$ 7,304,991 | \$ 10,141,584 |
| <u>Uses:</u> | | | | | | |
| 2100 Noninstructional Salaries Full Time | 1,266,587 | 1,236,087 | 1,191,946 | 1,191,946 | 1,063,048 | 1,214,196 |
| 2300 Variable Non-Instructional | 415,302 | 403,969 | 398,000 | 398,000 | 337,103 | 408,000 |
| Total Classified Salaries | \$ 1,681,889 | \$ 1,640,056 | \$ 1,589,946 | \$ 1,589,946 | \$ 1,400,151 | \$ 1,622,196 |
| 3000 Benefits | 658,582 | 700,146 | 727,518 | 727,518 | 624,173 | 812,080 |
| Total Salaries and Benefits | \$ 2,340,471 | \$ 2,340,202 | \$ 2,317,464 | \$ 2,317,464 | \$ 2,024,324 | \$ 2,434,276 |
| 4000 Supplies and Materials | \$ 17,345 | \$ 16,714 | \$ 20,547 | \$ 20,547 | \$ 12,996 | \$ 20,547 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 5200 Travel | 1,764 | 60 | 1,434 | 1,434 | 698 | 1,434 |
| 5500 Utilities and Housekeeping | 55,827 | 55,817 | 51,150 | 51,150 | 50,574 | 51,150 |
| 5600 Contract Services | 51,218 | 64,155 | - | - | 53,713 | 14,000 |
| 5690 Other Operating Expenses | 49,559 | 63,576 | 82,368 | 82,368 | 63,317 | 82,368 |
| 5800 Other Services and Expenses | 238,738 | 248,290 | 172,092 | 172,092 | 166,780 | 172,092 |
| 5930 Depreciation | 7,218 | 6,922 | 1,000 | 1,000 | - | 1,000 |
| Total Other Operating Expenses | \$ 404,324 | \$ 438,820 | \$ 308,044 | \$ 308,044 | \$ 335,082 | \$ 322,044 |
| 6400 Equipment | 11,014 | 9,230 | - | - | 6,932 | - |
| Total Capital Outlay | \$ 11,014 | \$ 9,230 | \$ - | \$ - | \$ 6,932 | \$ - |
| 7700 Cost of Goods Sold | 7,019,481 | 6,785,891 | 7,856,583 | 7,856,583 | 5,386,408 | 7,840,583 |
| Total Transfers and Other Outgo | \$ 7,019,481 | \$ 6,785,891 | \$ 7,856,583 | \$ 7,856,583 | \$ 5,386,408 | \$ 7,840,583 |
| Total Expenses | \$ 9,792,635 | \$ 9,590,857 | \$ 10,502,638 | \$ 10,502,638 | \$ 7,765,742 | \$ 10,617,450 |
| Net Revenues Over (Under) Expenses | \$ (78,266) | \$ (437,526) | \$ (18,728) | \$ (18,728) | \$ (460,751) | \$ (475,866) |
| Beginning Fund Balance | 1,657,545 | 1,579,277 | 1,141,751 | 1,141,751 | 1,141,750 | 1,171,773 |
| Ending Fund Balance | \$ 1,579,279 | \$ 1,141,751 | \$ 1,123,023 | \$ 1,123,023 | \$ 680,999 | \$ 695,907 |
| 7900 Designated Reserves | - | - | 128,614 | 128,614 | - | 17,728 |
| 7999 Undesignated Reserve | - | - | 994,409 | 994,409 | - | 678,179 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,123,023 | \$ 1,123,023 | \$ - | \$ 695,907 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8840 Sales and Commissions | 1,703,555 | 1,679,100 | 1,895,826 | 1,776,034 | 1,486,966 | 1,777,551 |
| 8850 Other Sales Revenue | 43 | 9,433 | - | - | 8,207 | - |
| 8890 Other Local Revenues | 56,272 | 35,411 | 25,000 | 25,000 | 32,504 | 25,000 |
| Total Local Revenues | \$ 1,759,870 | \$ 1,723,944 | \$ 1,920,826 | \$ 1,801,034 | \$ 1,527,677 | \$ 1,802,551 |
| Total Revenues | \$ 1,759,870 | \$ 1,723,944 | \$ 1,920,826 | \$ 1,801,034 | \$ 1,527,677 | \$ 1,802,551 |
| 8980 Interfund Transfers In | 8,000 | - | - | - | - | - |
| Total Other Financing Sources | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 1,767,870 | \$ 1,723,944 | \$ 1,920,826 | \$ 1,801,034 | \$ 1,527,677 | \$ 1,802,551 |
| Uses: | | | | | | |
| 1400 Noninstructional Salaries Part Time | 5,968 | - | - | - | - | - |
| Total Academic Salaries | \$ 5,968 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2100 Noninstructional Salaries Full Time | 181,939 | 214,469 | 307,076 | 307,076 | 230,740 | 314,864 |
| 2300 Variable Non-Instructional | 217,936 | 266,455 | 195,500 | 195,500 | 189,082 | 195,500 |
| Total Classified Salaries | \$ 399,875 | \$ 480,924 | \$ 502,576 | \$ 502,576 | \$ 419,822 | \$ 510,364 |
| 3000 Benefits | 141,469 | 168,821 | 203,306 | 203,306 | 187,364 | 219,467 |
| Total Salaries and Benefits | \$ 547,312 | \$ 649,745 | \$ 705,882 | \$ 705,882 | \$ 607,186 | \$ 729,831 |
| 4000 Supplies and Materials | \$ 33,331 | \$ 27,419 | \$ 46,376 | \$ 46,376 | \$ 14,518 | \$ 46,376 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 5100 Consultants | - | 11,517 | 7,350 | 7,350 | 4,351 | 7,350 |
| 5500 Utilities and Housekeeping | 11,610 | 14,025 | 11,260 | 11,260 | 11,551 | 11,260 |
| 5600 Contract Services | 31,964 | 24,130 | 37,000 | 37,000 | 14,124 | 37,000 |
| 5690 Other Operating Expenses | 7,417 | 5,485 | 4,908 | 4,908 | 1,533 | 4,908 |
| 5800 Other Services and Expenses | 51,463 | 53,329 | 63,260 | 63,260 | 35,191 | 63,260 |
| 5930 Depreciation | 6,872 | 8,013 | 2,102 | 2,102 | - | 2,102 |
| Total Other Operating Expenses | \$ 109,326 | \$ 116,499 | \$ 125,880 | \$ 125,880 | \$ 66,750 | \$ 125,880 |
| 6400 Equipment | 9,706 | 13,848 | 10,000 | 10,000 | 30,917 | 10,000 |
| Total Capital Outlay | \$ 9,706 | \$ 13,848 | \$ 10,000 | \$ 10,000 | \$ 30,917 | \$ 10,000 |
| 7700 Cost of Goods Sold | 822,331 | 802,137 | 890,000 | 890,000 | 680,204 | 867,568 |
| Total Transfers and Other Outgo | \$ 822,331 | \$ 802,137 | \$ 890,000 | \$ 890,000 | \$ 680,204 | \$ 867,568 |
| Total Expenses | \$ 1,522,006 | \$ 1,609,648 | \$ 1,778,138 | \$ 1,778,138 | \$ 1,399,575 | \$ 1,779,655 |
| Net Revenues Over (Under) Expenses | \$ 245,864 | \$ 114,296 | \$ 142,688 | \$ 22,896 | \$ 128,102 | \$ 22,896 |
| Beginning Fund Balance | 769,283 | 1,015,148 | 1,129,445 | 1,129,444 | 1,129,444 | 1,089,237 |
| Ending Fund Balance | \$ 1,015,147 | \$ 1,129,444 | \$ 1,272,133 | \$ 1,152,340 | \$ 1,257,546 | \$ 1,112,133 |
| 7999 Undesignated Reserve | - | - | 1,272,133 | 1,152,340 | - | 1,112,133 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,272,133 | \$ 1,152,340 | \$ - | \$ 1,112,133 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| Total Revenues and Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Uses: | | | | | | |
| 7300 Interfund Transfers Out | 50,000 | - | - | 999,786 | 999,786 | - |
| Total Transfers and Other Outgo | \$ 50,000 | \$ - | \$ - | \$ 999,786 | \$ 999,786 | \$ - |
| Total Expenses | \$ 50,000 | \$ - | \$ - | \$ 999,786 | \$ 999,786 | \$ - |
| Net Revenues Over (Under) Expenses | \$ (50,000) | \$ - | \$ - | \$ (999,786) | \$ (999,786) | \$ - |
| Beginning Fund Balance | 1,049,786 | 999,786 | 999,786 | 999,786 | 999,786 | - |
| Ending Fund Balance | \$ 999,786 | \$ 999,786 | \$ 999,786 | \$ - | \$ - | \$ - |
| 7999 Undesignated Reserve | - | - | 999,786 | - | - | - |
| Total Budgeted Reserves | \$ - | \$ - | \$ 999,786 | \$ - | \$ - | \$ - |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 7,658 | 12,267 | 11,450 | 11,450 | 17,072 | 11,450 |
| Total Local Revenues | \$ 7,658 | \$ 12,267 | \$ 11,450 | \$ 11,450 | \$ 17,072 | \$ 11,450 |
| Total Revenues | \$ 7,658 | \$ 12,267 | \$ 11,450 | \$ 11,450 | \$ 17,072 | \$ 11,450 |
| 8980 Interfund Transfers In | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 50,000 |
| Total Other Financing Sources | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 |
| Total Revenues and Other Financing Sources | \$ 107,658 | \$ 112,267 | \$ 111,450 | \$ 111,450 | \$ 117,072 | \$ 61,450 |
| Uses: | | | | | | |
| 5400 Insurance | 49,159 | 39,913 | 50,000 | 50,000 | 63,326 | 50,000 |
| Total Other Operating Expenses | \$ 49,159 | \$ 39,913 | \$ 50,000 | \$ 50,000 | \$ 63,326 | \$ 50,000 |
| Total Expenses | \$ 49,159 | \$ 39,913 | \$ 50,000 | \$ 50,000 | \$ 63,326 | \$ 50,000 |
| Net Revenues Over (Under) Expenses | \$ 58,499 | \$ 72,354 | \$ 61,450 | \$ 61,450 | \$ 53,746 | \$ 11,450 |
| Beginning Fund Balance | 695,356 | 753,855 | 826,209 | 826,209 | 826,209 | 876,114 |
| Ending Fund Balance | \$ 753,855 | \$ 826,209 | \$ 887,659 | \$ 887,659 | \$ 879,955 | \$ 887,564 |
| 7911 Self-Insurance Claims Reserve | - | - | 887,659 | 887,659 | - | 887,564 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 887,659 | \$ 887,659 | \$ - | \$ 887,564 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 197,175 | 208,407 | 171,165 | 171,165 | 206,533 | 171,165 |
| Total Local Revenues | \$ 197,175 | \$ 208,407 | \$ 171,165 | \$ 171,165 | \$ 206,533 | \$ 171,165 |
| Total Revenues | \$ 197,175 | \$ 208,407 | \$ 171,165 | \$ 171,165 | \$ 206,533 | \$ 171,165 |
| 8900 Other Financing Sources, Miscellaneous | - | - | - | - | 231,363 | - |
| 8980 Interfund Transfers In | 7,185,464 | 5,000,000 | 1,500,000 | 1,500,000 | 1,000,000 | 1,000,000 |
| Total Other Financing Sources | \$ 7,185,464 | \$ 5,000,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,231,363 | \$ 1,000,000 |
| Total Revenues and Other Financing Sources | \$ 7,382,639 | \$ 5,208,407 | \$ 1,671,165 | \$ 1,671,165 | \$ 1,437,896 | \$ 1,171,165 |
| Uses: | | | | | | |
| 5100 Consultants | 50,406 | 53,689 | 54,000 | 54,000 | 12,993 | 54,000 |
| 5400 Insurance | 47,322 | - | - | - | - | - |
| 5800 Other Services and Expenses | 1,519 | 1,426 | 1,500 | 1,500 | 2,610 | 1,700 |
| Total Other Operating Expenses | \$ 99,247 | \$ 55,115 | \$ 55,500 | \$ 55,500 | \$ 15,603 | \$ 55,700 |
| 7300 Interfund Transfers Out | 5,700,200 | 5,215,800 | 5,215,800 | 5,215,800 | 3,911,850 | 5,215,800 |
| 7400 Other Transfers/Uses | 134,290 | 150,115 | - | - | 11,117 | - |
| Total Transfers and Other Outgo | \$ 5,834,490 | \$ 5,365,915 | \$ 5,215,800 | \$ 5,215,800 | \$ 3,922,967 | \$ 5,215,800 |
| Total Expenses | \$ 5,933,737 | \$ 5,421,030 | \$ 5,271,300 | \$ 5,271,300 | \$ 3,938,570 | \$ 5,271,500 |
| Net Revenues Over (Under) Expenses | \$ 1,448,902 | \$ (212,623) | \$ (3,600,135) | \$ (3,600,135) | \$ (2,500,674) | \$ (4,100,335) |
| Beginning Fund Balance | 16,296,805 | 17,745,707 | 17,533,084 | 17,533,084 | 17,533,084 | 13,723,469 |
| Ending Fund Balance | \$ 17,745,707 | \$ 17,533,084 | \$ 13,932,949 | \$ 13,932,949 | \$ 15,032,410 | \$ 9,623,134 |
| 7998 Restricted Reserve | - | - | 13,932,949 | 13,932,949 | - | 9,623,134 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 13,932,949 | \$ 13,932,949 | \$ - | \$ 9,623,134 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 1,519 | 2,339 | 800 | 800 | 3,340 | 800 |
| 8890 Other Local Revenues | 467,523 | 456,277 | 405,544 | 405,544 | 432,730 | 425,092 |
| Total Local Revenues | \$ 469,042 | \$ 458,616 | \$ 406,344 | \$ 406,344 | \$ 436,070 | \$ 425,892 |
| Total Revenues | \$ 469,042 | \$ 458,616 | \$ 406,344 | \$ 406,344 | \$ 436,070 | \$ 425,892 |
| Total Revenues and Other Financing Sources | \$ 469,042 | \$ 458,616 | \$ 406,344 | \$ 406,344 | \$ 436,070 | \$ 425,892 |
| Uses: | | | | | | |
| 2300 Variable Non-Instructional | 21,084 | - | - | - | - | - |
| Total Classified Salaries | \$ 21,084 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Salaries and Benefits | \$ 21,084 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4000 Supplies and Materials | \$ 268,358 | \$ 300,708 | \$ 263,715 | \$ 263,715 | \$ 259,604 | \$ 373,336 |
| 5200 Travel | 10,984 | 5,677 | 3,000 | 3,000 | 10,759 | 3,000 |
| 5690 Other Operating Expenses | - | - | 5,500 | 5,500 | - | 5,500 |
| 5800 Other Services and Expenses | 1 | 240 | - | - | 60 | - |
| Total Other Operating Expenses | \$ 10,985 | \$ 5,917 | \$ 8,500 | \$ 8,500 | \$ 10,819 | \$ 8,500 |
| 7300 Interfund Transfers Out | 133,968 | 201,110 | 232,071 | 232,071 | - | 232,071 |
| Total Transfers and Other Outgo | \$ 133,968 | \$ 201,110 | \$ 232,071 | \$ 232,071 | \$ - | \$ 232,071 |
| Total Expenses | \$ 434,395 | \$ 507,735 | \$ 504,286 | \$ 504,286 | \$ 270,423 | \$ 613,907 |
| Net Revenues Over (Under) Expenses | \$ 34,647 | \$ (49,119) | \$ (97,942) | \$ (97,942) | \$ 165,647 | \$ (188,015) |
| Beginning Fund Balance | 1,140,370 | 1,175,016 | 1,125,898 | 1,125,898 | 1,125,898 | 1,324,112 |
| Ending Fund Balance | \$ 1,175,017 | \$ 1,125,897 | \$ 1,027,956 | \$ 1,027,956 | \$ 1,291,545 | \$ 1,136,097 |
| 7900 Designated Reserves | - | - | 23,536 | 23,536 | - | 29,000 |
| 7999 Undesignated Reserve | - | - | 1,004,420 | 1,004,420 | - | 1,107,097 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,027,956 | \$ 1,027,956 | \$ - | \$ 1,136,097 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| <u>Sources:</u> | | | | | | |
| 8890 Other Local Revenues | 86,676 | 83,409 | 84,051 | 84,051 | 89,033 | 83,300 |
| Total Local Revenues | \$ 86,676 | \$ 83,409 | \$ 84,051 | \$ 84,051 | \$ 89,033 | \$ 83,300 |
| Total Revenues | \$ 86,676 | \$ 83,409 | \$ 84,051 | \$ 84,051 | \$ 89,033 | \$ 83,300 |
| Total Revenues and Other Financing Sources | \$ 86,676 | \$ 83,409 | \$ 84,051 | \$ 84,051 | \$ 89,033 | \$ 83,300 |
| <u>Uses:</u> | | | | | | |
| 4000 Supplies and Materials | \$ 12,294 | \$ 2,519 | \$ 8,051 | \$ 8,051 | \$ 220 | \$ 8,051 |
| 5100 Consultants | - | 6,400 | - | - | - | - |
| 5200 Travel | - | 34,462 | 48,800 | 48,800 | 33,849 | 48,800 |
| 5800 Other Services and Expenses | 39,561 | 37,679 | 33,326 | 33,326 | 40,154 | 33,326 |
| Total Other Operating Expenses | \$ 39,561 | \$ 78,541 | \$ 82,126 | \$ 82,126 | \$ 74,003 | \$ 82,126 |
| Total Expenses | \$ 51,855 | \$ 81,060 | \$ 90,177 | \$ 90,177 | \$ 74,223 | \$ 90,177 |
| Net Revenues Over (Under) Expenses | \$ 34,821 | \$ 2,349 | \$ (6,126) | \$ (6,126) | \$ 14,810 | \$ (6,877) |
| Beginning Fund Balance | 8,119 | 42,940 | 45,290 | 45,290 | 45,290 | 33,326 |
| Ending Fund Balance | \$ 42,940 | \$ 45,289 | \$ 39,164 | \$ 39,164 | \$ 60,100 | \$ 26,449 |
| 7900 Designated Reserves | - | - | 39,164 | 39,164 | - | 26,449 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 39,164 | \$ 39,164 | \$ - | \$ 26,449 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 15,590 | 24,811 | 12,468 | 12,468 | 34,315 | 12,468 |
| 8880 Nonresident Tuition and Other Student Fees | 278,161 | 277,581 | 280,580 | 280,580 | 247,763 | 220,580 |
| 8890 Other Local Revenues | 21,084 | - | 21,000 | 21,000 | 10,000 | 21,000 |
| Total Local Revenues | \$ 314,835 | \$ 302,392 | \$ 314,048 | \$ 314,048 | \$ 292,078 | \$ 254,048 |
| Total Revenues | \$ 314,835 | \$ 302,392 | \$ 314,048 | \$ 314,048 | \$ 292,078 | \$ 254,048 |
| 8980 Interfund Transfers In | 11,370 | - | - | - | - | - |
| Total Other Financing Sources | \$ 11,370 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Other Financing Sources | \$ 326,205 | \$ 302,392 | \$ 314,048 | \$ 314,048 | \$ 292,078 | \$ 254,048 |
| Uses: | | | | | | |
| 2300 Variable Non-Instructional | 18,668 | 23,805 | 28,050 | 28,050 | 14,614 | 28,050 |
| Total Classified Salaries | \$ 18,668 | \$ 23,805 | \$ 28,050 | \$ 28,050 | \$ 14,614 | \$ 28,050 |
| 3000 Benefits | 308 | 268 | 350 | 350 | 337 | 323 |
| Total Salaries and Benefits | \$ 18,976 | \$ 24,073 | \$ 28,400 | \$ 28,400 | \$ 14,951 | \$ 28,373 |
| 4000 Supplies and Materials | \$ 11,076 | \$ (6,999) | \$ 4,500 | \$ 4,500 | \$ 12,942 | \$ 4,500 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| 5100 Consultants | - | 6,400 | - | - | - | - |
| 5200 Travel | 1,990 | 3,469 | 4,000 | 4,000 | (184) | 4,000 |
| 5300 Dues and Memberships | - | - | 850 | 850 | 550 | 850 |
| 5500 Utilities and Housekeeping | 297 | 366 | 300 | 300 | 286 | 300 |
| 5600 Contract Services | 399 | - | 300 | 300 | 1,232 | 300 |
| 5690 Other Operating Expenses | 18,187 | 6,280 | 7,000 | 7,000 | 4,431 | 7,000 |
| 5800 Other Services and Expenses | 2,464 | 2,978 | 3,500 | 3,500 | 2,613 | 3,500 |
| Total Other Operating Expenses | \$ 23,337 | \$ 19,493 | \$ 15,950 | \$ 15,950 | \$ 8,928 | \$ 15,950 |
| 6200 Buildings | - | - | - | - | 1,070,888 | - |
| 6400 Equipment | 40,897 | 6,194 | 3,500 | 3,500 | 5,526 | 3,500 |
| Total Capital Outlay | \$ 40,897 | \$ 6,194 | \$ 3,500 | \$ 3,500 | \$ 1,076,414 | \$ 3,500 |
| 7300 Interfund Transfers Out | 110,750 | 112,900 | 114,900 | 114,900 | 114,900 | 116,750 |
| Total Transfers and Other Outgo | \$ 110,750 | \$ 112,900 | \$ 114,900 | \$ 114,900 | \$ 114,900 | \$ 116,750 |
| Total Expenses | \$ 205,036 | \$ 155,661 | \$ 167,250 | \$ 167,250 | \$ 1,228,135 | \$ 169,073 |
| Net Revenues Over (Under) Expenses | \$ 121,169 | \$ 146,731 | \$ 146,798 | \$ 146,798 | \$ (936,057) | \$ 84,975 |
| Beginning Fund Balance | 1,503,852 | 1,625,021 | 1,771,748 | 1,771,748 | 1,771,752 | 700,844 |
| Ending Fund Balance | \$ 1,625,021 | \$ 1,771,752 | \$ 1,918,546 | \$ 1,918,546 | \$ 835,695 | \$ 785,819 |
| 7998 Restricted Reserve | - | - | 205,820 | 205,820 | - | 233,091 |
| 7999 Undesignated Reserve | - | - | 1,712,726 | 1,712,726 | - | 552,728 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 1,918,546 | \$ 1,918,546 | \$ - | \$ 785,819 |

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

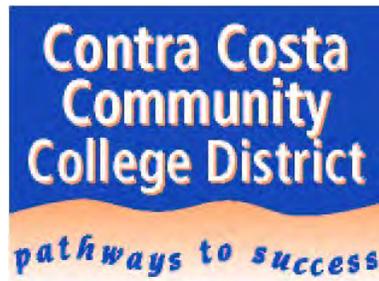
| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8150 Student Financial Aid Revenue | 34,179,022 | 35,064,388 | 36,476,139 | 36,476,139 | 31,193,128 | 35,732,809 |
| Total Federal Revenues | \$ 34,179,022 | \$ 35,064,388 | \$ 36,476,139 | \$ 36,476,139 | \$ 31,193,128 | \$ 35,732,809 |
| 8620 General Categorical Programs | 657,000 | 1,700,438 | 1,735,000 | 1,735,000 | 2,205,097 | 2,180,000 |
| 8680 Other State Non-Tax Revenues | 2,386,170 | 2,441,194 | 2,505,000 | 2,505,000 | 2,328,219 | 2,575,000 |
| Total State Revenues | \$ 3,043,170 | \$ 4,141,632 | \$ 4,240,000 | \$ 4,240,000 | \$ 4,533,316 | \$ 4,755,000 |
| 8890 Other Local Revenues | 9 | - | - | - | - | - |
| Total Local Revenues | \$ 9 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ 37,222,201 | \$ 39,206,020 | \$ 40,716,139 | \$ 40,716,139 | \$ 35,726,444 | \$ 40,487,809 |
| 8980 Interfund Transfers In | 240,364 | 269,336 | 209,650 | 408,202 | 216,936 | 225,200 |
| Total Other Financing Sources | \$ 240,364 | \$ 269,336 | \$ 209,650 | \$ 408,202 | \$ 216,936 | \$ 225,200 |
| Total Revenues and Other Financing Sources | \$ 37,462,565 | \$ 39,475,356 | \$ 40,925,789 | \$ 41,124,341 | \$ 35,943,380 | \$ 40,713,009 |
| Uses: | | | | | | |
| 5800 Other Services and Expenses | 9 | - | - | - | - | - |
| Total Other Operating Expenses | \$ 9 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7300 Interfund Transfers Out | 47,766 | 80,953 | - | - | - | - |
| 7500 Student Financial Aid | 37,414,790 | 39,394,403 | 40,925,789 | 41,124,341 | 35,943,380 | 40,713,009 |
| Total Transfers and Other Outgo | \$ 37,462,556 | \$ 39,475,356 | \$ 40,925,789 | \$ 41,124,341 | \$ 35,943,380 | \$ 40,713,009 |
| Total Expenses | \$ 37,462,565 | \$ 39,475,356 | \$ 40,925,789 | \$ 41,124,341 | \$ 35,943,380 | \$ 40,713,009 |
| Net Revenues Over (Under) Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 4,530 | 7,172 | 5,950 | 5,950 | 9,286 | 5,950 |
| Total Local Revenues | \$ 4,530 | \$ 7,172 | \$ 5,950 | \$ 5,950 | \$ 9,286 | \$ 5,950 |
| Total Revenues | \$ 4,530 | \$ 7,172 | \$ 5,950 | \$ 5,950 | \$ 9,286 | \$ 5,950 |
| Total Revenues and Other Financing Sources | \$ 4,530 | \$ 7,172 | \$ 5,950 | \$ 5,950 | \$ 9,286 | \$ 5,950 |
| Uses: | | | | | | |
| 5800 Other Services and Expenses | 7 | 10 | 7 | 7 | 12 | 10 |
| Total Other Operating Expenses | \$ 7 | \$ 10 | \$ 7 | \$ 7 | \$ 12 | \$ 10 |
| 7400 Other Transfers/Uses | - | 6,000 | 8,000 | 8,000 | 6,000 | 8,000 |
| Total Transfers and Other Outgo | \$ - | \$ 6,000 | \$ 8,000 | \$ 8,000 | \$ 6,000 | \$ 8,000 |
| Total Expenses | \$ 7 | \$ 6,010 | \$ 8,007 | \$ 8,007 | \$ 6,012 | \$ 8,010 |
| Net Revenues Over (Under) Expenses | \$ 4,523 | \$ 1,162 | \$ (2,057) | \$ (2,057) | \$ 3,274 | \$ (2,060) |
| Beginning Fund Balance | 491,519 | 496,043 | 497,205 | 497,205 | 497,205 | 496,900 |
| Ending Fund Balance | \$ 496,042 | \$ 497,205 | \$ 495,148 | \$ 495,148 | \$ 500,479 | \$ 494,840 |
| 7998 Restricted Reserve | - | - | 495,148 | 495,148 | - | 494,840 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 495,148 | \$ 495,148 | \$ - | \$ 494,840 |

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

| Description | Final Actuals 2016-2017 | Final Actuals 2017-2018 | Adoption Budget 2018-2019 | Adjusted Budget 2018-2019 | YTD Actuals 2018-2019 | Tentative Budget 2019-2020 |
|---|----------------------------|----------------------------|------------------------------|------------------------------|--------------------------|-------------------------------|
| Sources: | | | | | | |
| 8860 Interest and Investment Income | 10,443,808 | 7,065,466 | 6,877,440 | 6,877,440 | 1,507,840 | 5,000,000 |
| Total Local Revenues | \$ 10,443,808 | \$ 7,065,466 | \$ 6,877,440 | \$ 6,877,440 | \$ 1,507,840 | \$ 5,000,000 |
| Total Revenues | \$ 10,443,808 | \$ 7,065,466 | \$ 6,877,440 | \$ 6,877,440 | \$ 1,507,840 | \$ 5,000,000 |
| 8980 Interfund Transfers In | 5,700,200 | 5,215,800 | 5,215,800 | 5,215,800 | 3,911,850 | 5,215,800 |
| Total Other Financing Sources | \$ 5,700,200 | \$ 5,215,800 | \$ 5,215,800 | \$ 5,215,800 | \$ 3,911,850 | \$ 5,215,800 |
| Total Revenues and Other Financing Sources | \$ 16,144,008 | \$ 12,281,266 | \$ 12,093,240 | \$ 12,093,240 | \$ 5,419,690 | \$ 10,215,800 |
| Uses: | | | | | | |
| 5800 Other Services and Expenses | 302,333 | 355,956 | 357,500 | 357,500 | 280,067 | 375,000 |
| Total Other Operating Expenses | \$ 302,333 | \$ 355,956 | \$ 357,500 | \$ 357,500 | \$ 280,067 | \$ 375,000 |
| Total Expenses | \$ 302,333 | \$ 355,956 | \$ 357,500 | \$ 357,500 | \$ 280,067 | \$ 375,000 |
| Net Revenues Over (Under) Expenses | \$ 15,841,675 | \$ 11,925,310 | \$ 11,735,740 | \$ 11,735,740 | \$ 5,139,623 | \$ 9,840,800 |
| Beginning Fund Balance | 79,999,147 | 95,840,822 | 107,766,133 | 107,766,133 | 107,766,133 | 115,001,873 |
| Ending Fund Balance | \$ 95,840,822 | \$ 107,766,132 | \$ 119,501,873 | \$ 119,501,873 | \$ 112,905,756 | \$ 124,842,673 |
| 7998 Restricted Reserve | - | - | 119,501,873 | 119,501,873 | - | 124,842,673 |
| Total Budgeted Reserves | \$ - | \$ - | \$ 119,501,873 | \$ 119,501,873 | \$ - | \$ 124,842,673 |



APPENDICES

- A. 2019-20 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2019-20**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

**2019-20 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: 2019-20, for the period ended June 30, 2020

TB 2020 data as of 06/12/19

Expenditures Before Allocation

n/a

All Locations Expenditures

| Object Category | State Use Only (EDP) | ESC 84362(a) | | ESC 84362(b) | | ESC 84362(a) | | ESC 84362(b) | |
|--|----------------------|---|--------------------------------|---|--------------------------------|---|--------------------------------|--------------|--|
| | | Instruc. Salary Costs (AC 0100-5900 and AC6110) (1) | Total (AC 0100-6799) (2) | Instruc. Salary Costs (AC 0100-5900 and AC6110) (1) | Total (AC 0100-6799) (2) | Instruc. Salary Costs (AC 0100-5900 and AC6110) (1) | Total (AC 0100-6799) (2) | | |
| Academic Salaries (CA 1000) | | | | | | | | | |
| Instructional Salaries (CA 1100 and 1300) | 407 | 67,648,577 | 67,648,577 | 0 | 0 | 67,648,577 | 67,648,577 | | |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 15,856,842 | | 0 | | 15,856,842 | | |
| Subtotal Academic Salaires | 409 | 67,648,577 | 83,505,419 | 0 | 0 | 67,648,577 | 83,505,419 | | |
| Classified Salaries (CA 2000) | | | | | | | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 29,538,112 | | 0 | | 29,538,112 | | |
| Noninstructional Aides (CA 2200 and 2400) | 416 | 3,990,566 | 3,990,566 | 0 | 0 | 3,990,566 | 3,990,566 | | |
| Subtotal Classified Salaries | 419 | 3,990,566 | 33,528,678 | 0 | 0 | 3,990,566 | 33,528,678 | | |
| Employee Benefits (CA 3000) | 429 | 36,136,769 | 67,119,316 | 0 | 0 | 36,136,769 | 67,119,316 | | |
| Supplies and Materials (CA 4000) | 435 | | 3,545,217 | | 0 | | 3,545,217 | | |
| Other Operating Expenses and Services (CA 5000) | 449 | 315,563 | 18,538,834 | 0 | 0 | 315,563 | 18,538,834 | | |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 832,514 | | 0 | | 832,514 | | |
| Total (409 + 419 + 429) and (435 + 449 + 451) | 459 | 108,091,475 | 207,069,978 | 0 | 0 | 108,091,475 | 207,069,978 | | |
| Less Exclusions for Current Expenses of Education | 469 | 7,364,848 | 19,956,397 | 0 | 0 | 7,364,848 | 19,956,397 | | |
| Totals for ESC 84362, 50 percent law (459 - 469) | 470 | 100,726,627 | 187,113,581 | 0 | 0 | 100,726,627 | 187,113,581 | | |
| Percentage of CEE (470, col. 1 / 470, col.2) | 471 | 53.83% | 100.00% | | | 53.83% | 100.00% | | |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2) | 472 | | 93,556,790 | | | | 93,556,790 | | |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | 0 | | | | 0 | | |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474 | | 93,556,790 | | | | 93,556,790 | | |

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: 2019-20, for the period ended June 30, 2020

TB 2020 data as of 06/12/19

| 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 | 11,165,826 | 11,165,826 | 0 | 0 | 11,165,826 | 11,165,826 |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 3,842,464 | | 287,264 | | 4,129,728 |
| Subtotal Academic Salaires | 409 | 11,165,826 | 15,008,290 | 0 | 287,264 | 11,165,826 | 15,295,554 |
| Classified Salaries (CA 2000) | | | | | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 4,480,563 | | 1,584,697 | | 6,065,260 |
| Noninstructional Aides (CA 2200 and 2400) | 416 | 699,478 | 699,478 | 0 | 0 | 699,478 | 699,478 |
| Subtotal Classified Salaries | 419 | 699,478 | 5,180,041 | 0 | 1,584,697 | 699,478 | 6,764,738 |
| Employee Benefits (CA 3000) | 429 | 3,687,275 | 7,679,800 | 2,263,951 | 4,691,973 | 5,951,226 | 12,371,773 |
| Supplies and Materials (CA 4000) | 435 | | 420,883 | | 60,144 | | 481,027 |
| Other Operating Expenses and Services (CA 5000) | 449 | 0 | 1,101,239 | 0 | 2,107,486 | 0 | 3,208,725 |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 207,256 | | 3,631 | | 210,887 |
| Total (409 + 419 + 429) and (435 + 449 + 451) | 459 | 15,552,579 | 29,597,509 | 2,263,951 | 8,735,195 | 17,816,530 | 38,332,704 |
| Less Exclusions for Current Expenses of Education | 469 | 0 | 0 | 1,337,013 | 3,241,657 | 1,337,013 | 3,241,657 |
| Totals for ESC 84362, 50 percent law (459 - 469) | 470 | 15,552,579 | 29,597,509 | 926,938 | 5,493,538 | 16,479,517 | 35,091,047 |
| Percentage of CEE (470, col. 1 / 470, col.2) | 471 | 52.55% | 100.00% | | | 46.96% | 100.00% |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2) | 472 | | 14,798,754 | | | | 17,545,523 |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | 0 | | | | 0 |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474 | | 14,798,754 | | | | 17,545,523 |

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: 2019-20, for the period ended June 30, 2020

TB 2020 data as of 06/12/19

**Expenditures Before
Allocation**

**Allocated District expenditures
- 55.8901%**

**Diablo Valley College
Expenditures**

| 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 | 40,232,858 | 40,232,858 | 0 | 0 | 40,232,858 | 40,232,858 |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 6,074,711 | | 884,390 | | 6,959,101 |
| Subtotal Academic Salaires | 409 | 40,232,858 | 46,307,569 | 0 | 884,390 | 40,232,858 | 47,191,959 |
| Classified Salaries (CA 2000) | | | | | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 10,520,785 | | 4,878,761 | | 15,399,546 |
| Noninstructional Aides (CA 2200 and 2400) | 416 | 1,859,391 | 1,859,391 | 0 | 0 | 1,859,391 | 1,859,391 |
| Subtotal Classified Salaries | 419 | 1,859,391 | 12,380,176 | 0 | 4,878,761 | 1,859,391 | 17,258,937 |
| Employee Benefits (CA 3000) | 429 | 13,956,013 | 22,562,259 | 6,969,963 | 14,445,045 | 20,925,976 | 37,007,304 |
| Supplies and Materials (CA 4000) | 435 | | 1,573,791 | | 185,164 | | 1,758,955 |
| Other Operating Expenses and Services (CA 5000) | 449 | 0 | 3,769,503 | 0 | 6,488,258 | 0 | 10,257,761 |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 560,900 | | 11,178 | | 572,078 |
| Total (409 + 419 + 429) and (435 + 449 + 451) | 459 | 56,048,262 | 87,154,198 | 6,969,963 | 26,892,796 | 63,018,225 | 114,046,994 |
| Less Exclusions for Current Expenses of Education | 469 | 0 | 0 | 4,116,223 | 9,979,996 | 4,116,223 | 9,979,996 |
| Totals for ESC 84362, 50 percent law (459 - 469) | 470 | 56,048,262 | 87,154,198 | 2,853,740 | 16,912,800 | 58,902,002 | 104,066,998 |
| Percentage of CEE (470, col. 1 / 470, col.2) | 471 | 64.31% | 100.00% | | | 56.60% | 100.00% |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2) | 472 | | 43,577,099 | | | | 52,033,499 |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | 0 | | | | 0 |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474 | | 43,577,099 | | | | 52,033,499 |

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: 2019-20, for the period ended June 30, 2020

TB 2020 data as of 06/12/19

| 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 | 16,249,893 | 16,249,893 | 0 | 0 | 16,249,893 | 16,249,893 |
| Noninstructional Salaries (CA 1200 and 1400) | 408 | | 4,357,294 | | 410,719 | | 4,768,013 |
| Subtotal Academic Salaires | 409 | 16,249,893 | 20,607,187 | 0 | 410,719 | 16,249,893 | 21,017,906 |
| Classified Salaries (CA 2000) | | | | | | | |
| Noninstructional Salaries (CA 2100 and 2300) | 411 | | 5,807,564 | | 2,265,742 | | 8,073,306 |
| Noninstructional Aides (CA 2200 and 2400) | 416 | 1,431,697 | 1,431,697 | 0 | 0 | 1,431,697 | 1,431,697 |
| Subtotal Classified Salaries | 419 | 1,431,697 | 7,239,261 | 0 | 2,265,742 | 1,431,697 | 9,505,003 |
| Employee Benefits (CA 3000) | 429 | 6,022,651 | 11,031,826 | 3,236,916 | 6,708,413 | 9,259,567 | 17,740,239 |
| Supplies and Materials (CA 4000) | 435 | | 837,694 | | 85,992 | | 923,686 |
| Other Operating Expenses and Services (CA 5000) | 449 | 315,563 | 2,059,141 | 0 | 3,013,207 | 315,563 | 5,072,348 |
| Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement") | 451 | | 44,358 | | 5,191 | | 49,549 |
| Total (409 + 419 + 429) and (435 + 449 + 451) | 459 | 24,019,804 | 41,819,467 | 3,236,916 | 12,489,264 | 27,256,720 | 54,308,731 |
| Less Exclusions for Current Expenses of Education | 469 | 0 | 441,000 | 1,911,612 | 4,634,804 | 1,911,612 | 5,075,804 |
| Totals for ESC 84362, 50 percent law (459 - 469) | 470 | 24,019,804 | 41,378,467 | 1,325,304 | 7,854,460 | 25,345,108 | 49,232,927 |
| Percentage of CEE (470, col. 1 / 470, col.2) | 471 | 58.05% | 100.00% | | | 51.48% | 100.00% |
| 50 Percent of Current Expense of Educatio (50% of 470, col. 2) | 472 | | 20,689,233 | | | | 24,616,463 |
| Nonexempted Deficiency from second preceding fiscal year | 473 | | 0 | | | | 0 |
| Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473) | 474 | | 20,689,233 | | | | 24,616,463 |

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2019-20

APPENDIX B

Step and Longevity Cost Estimates for 2019-20 Budget Year

| | Step \$ | Step # | Longevity/Column \$ | Longevity/Column # | TOTAL \$ | TOTAL # |
|-----------------------------------|--------------------|------------|---------------------|--------------------|--------------------|------------|
| Local 1 | \$464,000 | 232 | \$111,150 | 97 | \$575,150 | 329 |
| Manager, Supervisor, Confidential | \$146,200 | 43 | \$57,750 | 21 | \$203,950 | 64 |
| UF Fulltime ⁽¹⁾ | \$327,375 | 135 | \$88,200 | 12 | \$415,575 | 147 |
| UF Parttime ⁽²⁾ | \$131,250 | 250 | \$21,000 | 40 | \$152,250 | 290 |
| TOTAL | \$1,068,825 | 660 | \$278,100 | 170 | \$1,346,925 | 830 |

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

⁽¹⁾ Full-time faculty reclass (column) based on 12 per year at \$7,350 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 | 8.4% | 10.4% | 8.4% | 8.4% | 8.4% | | |
| eff. 7-1-84 | 4.0% | | 4.0% | 4.0% | 4.0% | | |
| eff. 7-1-85 | 6.2% | | | | | | |
| | (87.1% of work year) | 5.4% | 5.4% | 5.4% | 5.4% | | |
| 85-86 | 5.0% | 5.4% | 5.0% | 5.0% | 5.0% | | |
| 86-87 | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | | |
| 87-88 | 4.7% | 4.7% | 4.7% | 4.6/7% | 4.6/7% | | |
| 88-89 | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | | |
| 89-90 | 6.5% | 6.5% | 6.5% | 6.5% | 6.5% | | |
| 90-91 | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | | |
| 91-92 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | |
| 92-93 | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 5.53% | 2.66% |
| 93-94 | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | -0.03% | 5.82% |
| 94-95 | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | -6.95% | 0.80% |
| 95-96 | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 0.61% | 4.17% |
| 96-97 | 2.97% | 2.97% | 2.97% | 2.97% | 2.97% | 14.18% | 8.13% |
| 97-98 | 2.26% | 2.26% | 2.26% | 2.26% | 2.26% | 11.39% | 6.50% |
| 98-99 | 1.41% | 1.41% | 1.41% | 1.41% | 1.41% | 11.90% | 5.25% |
| 99-00 | 6% + 1% | 6% + 1% | 6% + 1% | 6% + 1% | 6% + 1% | 14.72% | 15.45% |
| 00-01 ⁽⁴⁾ | 4.25% | 4.25% | 4.25% | 4.25% | 4.25% | 12.20% | 6.97% |
| 01-02 | 6.2% | 6.2% | 6.2% | 6.2% | 6.2% | 24.03% | -1.42% |
| 02-03 ⁽⁶⁾ | 0.0% | 0.0% | 0.0% | 0.0% | -2.0% | 9.46% | -8.51% |
| 03-04 ⁽¹⁾⁽⁵⁾⁽⁷⁾ | -6.9% eff 4/1/05 | 0.00% | -7.00% | -7.00% | -7.00% | 18.37% | 6.17% |
| 04-05 ⁽²⁾⁽³⁾ | -6.90% | -3.38% eff 8/1/05 | -5.25% | -5.25% | -5.25% | 8.34% | 9.50% |
| 05-06 ⁽³⁾ | 5.54% ⁽⁸⁾ | 3.5% ⁽⁸⁾ | 5.54% ⁽⁸⁾ | 5.54% ⁽⁸⁾ | 5.54% ⁽⁸⁾ | 4.58% | 3.40% |
| 06-07 | 7.00% | 7.00% | 7.00% | 7.00% | Contract | 17.51% | 0.00% |
| 07-08 | 3.57% | 3.57% | 3.57% | 3.57% | Contract | 7.04% | 3.99% |
| 08-09 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 7.07% | 8.88% |
| 09-10 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 7.83% | -6.48% |
| 10-11 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 5.05% | 3.14% |
| 11-12 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 3.48% | -4.99% |
| 12-13 | 2.00% | 2.00% | 2.00% | 2.00% | Contract | 14.00% | -2.88% |
| 13-14 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 8.91% | 0.00% |
| 14-15 | 5.00% | 5.00% | 5.00% | 5.00% | Contract | 3.55% | 4.33% |
| 15-16 | 0.00% | 0.00% | 0.00% | 0.00% | Contract | 8.31% | -6.19% |
| 16-17 | 2.30% | 0.00% | 2.50% | 2.50% | Contract | 4.00% | 0.00% |
| 17-18 | 0.50% | 3.00% | 0.50% | 0.50% | Contract | -0.16% | 0.00% |
| 18-19 | TBD | TBD | TBD | TBD | Contract | TBD | TBD |
| 19-20 | | | | | | | |

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

GLOSSARY

APPENDIX D

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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.