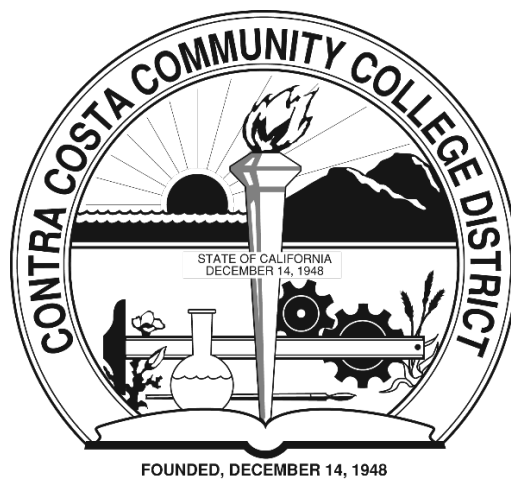


ADOPTION BUDGET

FISCAL YEAR 2019-20



PRESENTED TO THE GOVERNING BOARD

SEPTEMBER 12, 2019

Eugene Huff, Executive Vice Chancellor Administrative Services

Jonah R. Nicholas, Associate Vice Chancellor/Chief Financial Officer

Arzu Smith, Director of District Finance Services

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

GOVERNING BOARD
AND
ADMINISTRATIVE OFFICERS

GOVERNING BOARD

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Andy Li, Vice President
John E. Márquez, Secretary
Rebecca Barrett
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Susan E. Lamb, President, Diablo Valley College
Dr. Robert Kratochvil, President, Los Medanos College

ADOPTION BUDGET FISCAL YEAR 2019-20

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ADOPTION BUDGET FISCAL YEAR 2019-20

1. INTRODUCTION

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

1.1 California's FY 2019-20 Enacted Budget

The enacted state budget for FY 2019-20, the first under Governor Gavin Newsom, has general fund spending at \$148 billion, up approximately \$1 billion from the May Revision. This record expenditure budget is met with an all-time high Proposition 98 guarantee of \$81.1 billion, unchanged from the May Revision, but \$2.9 billion greater than the adjusted amount for FY 2018-19. The vast majority of this year-over-year increase is used to fund a 3.26 percent COLA. These additional, unrestricted ongoing dollars provide the District with needed resources to fund its operations. Overall, this budget continues the state's commitment to reducing debt, paying down liabilities, and building reserves in anticipation of a future economic downturn.

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

Category	Enacted State Budget	District Impact	Change from May Revision
COLA (ongoing)	\$230.0 million to fund a COLA of 3.26 percent	Approximately \$5.6 million in additional apportionment revenue based on the District's hold harmless status	No change
College Promise – Second Year (ongoing, categorical)	\$43.0 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	A reduction of \$2 million systemwide
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

Deferred Maintenance and Instructional Equipment (one-time, categorical)	\$13.5 million in deferred maintenance and instructional equipment funds	The District anticipates receiving \$300,000 of these funds	These funds were reduced from \$39.6 to \$13.5 million
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 enacted budget total \$5.6 million from the COLA. This COLA pays for the budgeted increases in CalSTRS and CalPERS, health benefits, and step, column, and longevity adjustments. Fortuitous for the District, the 6 percent increase in health benefits anticipated in the Tentative Budget came in flat year-over-year. This resulted in significant savings that is reflected in the strong operating surplus in the Adoption Budget.

1.2 FY 2019-20 Adoption Budget Planning

Included in the FY 2019-20 Adoption Budget is the approximately \$5.6 million in unrestricted funding from the 3.26 percent COLA, static overall health benefit costs, and less than anticipated CalSTRS and CalPERS increases. The result is an operating surplus of \$4.8 million, approximately 2.4 percent of the expenditure budget. Of note, the Adoption Budget does not take into consideration changes to compensation for employee groups which could substantially alter the operating surplus.

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, 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	-	\$ 1,047,336
DVC	15,336	15,336	-	2,984,936
LMC	7,951	7,951	-	1,547,550
Total	28,668	28,668	-	\$ 5,579,822

Table 2

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.

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 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. Table 3 illustrates how these “Basic Aid” districts receive more in local property tax and enrollment fee revenue than what they would receive under the state's Total Computational Revenue (TCR) funding formula and contrasts them with the District.

Basic Aid Districts vs. Contra Costa CCD					
	Marin	San Jose	San Mateo	West Valley	Contra Costa
TCR	\$ 26,300,883	\$ 75,075,818	\$ 100,953,254	\$ 75,368,121	\$ 174,860,154
Enrollment Fees & Property Taxes	\$ 58,953,245	\$ 113,117,212	\$ 164,078,659	\$ 135,742,189	\$ 125,191,255
State Apportionment	-	-	-	-	49,668,899
Total Revenue	\$ 58,953,245	\$ 113,117,212	\$ 164,078,659	\$ 135,742,189	\$ 174,860,154

Table 3

The District currently collects approximately \$110 million in local property tax revenue and would need an increase of nearly \$50 million, all else being equal, in order to approach “Basic Aid” status. This would require a 45 percent increase in local property tax revenue and is not achievable in the near term. However, as Chart 1 illustrates, there exists a large inventory of homes within the District's service area that, upon sale, will see their assessed values increase dramatically as the Proposition 13 base figure resets. This is already occurring with the dramatic spike in assessed values of \$1 million or greater.

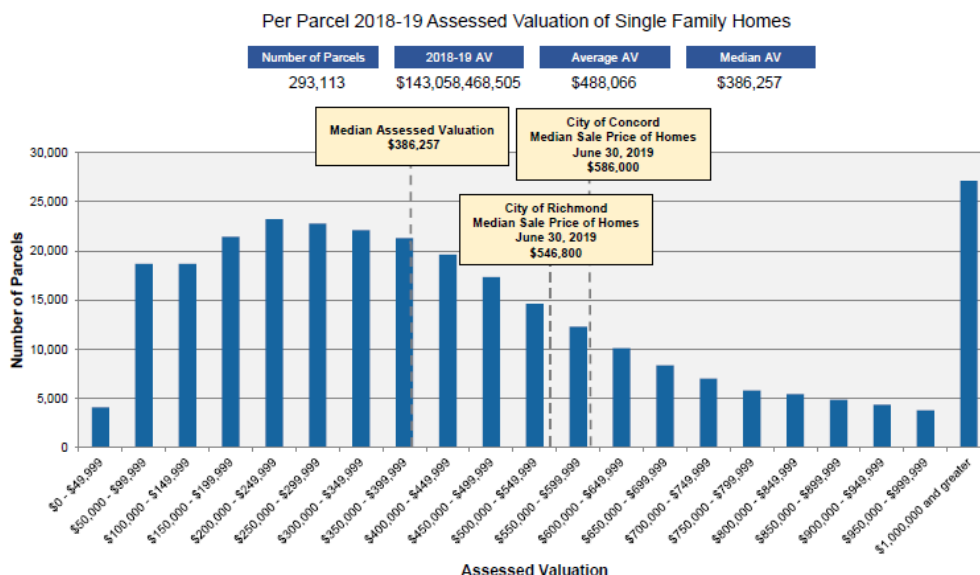


Chart 1

Despite not enjoying the clear advantages of the nearby “Basic Aid” districts, the District’s FY 2018-19 Adoption Budget had a small surplus and included healthy reserves of 15 percent. Table 4 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 4

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 Ending Fund Balance

Table 5 shows the difference between the FY 2018-19 Adopted Budget and the actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The ending fund balance for FY 2018-19 becomes the opening balance in FY 2019-20.

	<u>FY 2018-19 Adopted Budget</u>	<u>FY 2018-19 Actuals</u>
Revenues	\$ 199,326,118	\$ 204,612,619
Expenditures	198,958,196	201,908,595
Increase/(Decrease)	367,922	2,704,024
Opening Fund Balance	\$ 27,788,588	\$ 27,738,756
Ending Fund Balance	\$ 28,156,510	\$ 30,442,780

Table 5

3. FISCAL YEAR 2019-20 ADOPTION BUDGET

The enacted state budget includes \$5.6 million in additional ongoing revenue for the District through the increase in COLA. As mentioned, this additional funding provides for a significant structural surplus of \$4.8 million, or 2.4% of the expenditure budget.

As the enacted state budget was largely unchanged from the May Revision, much of the major assumptions, including FTES targets, remain unmodified since last reported to the Governing Board. However, the District originally projected a 6 percent increase in health benefits and higher than enacted pension contributions. With overall health benefit premiums coming in flat and pension obligations lower than anticipated, a reduction of \$3.3 million in benefit expenses from Tentative to Adoption Budget occurred and is largely responsible for the large structural surplus.

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 2 reflects a five-year history of actual resident FTES, with the funded target for FY 2019-20. Of note, the borrowing effect is visibly evident with fiscal years 2015-16 and 2017-18 having two summer sessions and, conversely, fiscal years 2014-15, 2016-17 and 2018-19 having no summer sessions.

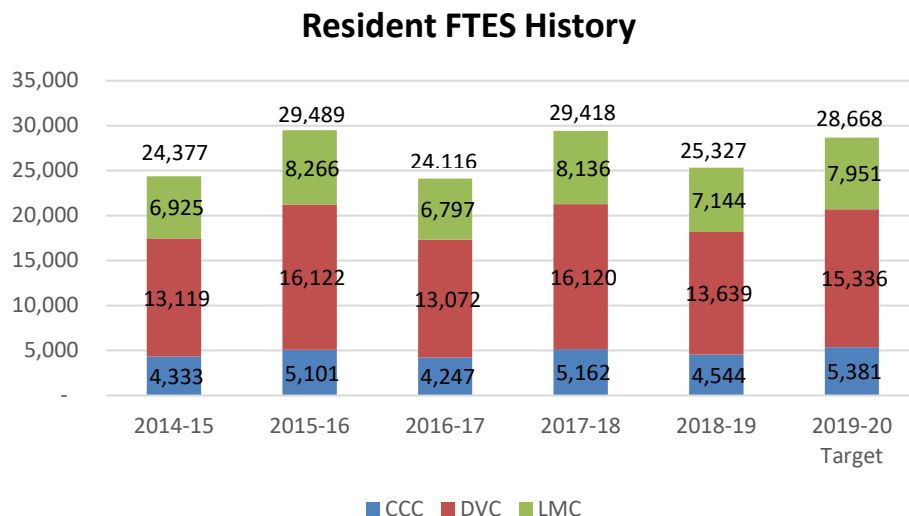


Chart 2

Nonresident

The total District nonresident target has been lowered to 2,100 FTES, a reduction of 250 FTES. Diablo Valley College (DVC) has reduced its budgeted target by 200 FTES and Contra Costa College (CCC) by 50 FTES. The targets by college are detailed in Table 6. With a nonresident target of 2,100 FTES, \$12.4 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2019-20 NR target	200	1,800	100	2,100
Percentage	9.52%	85.72%	4.76%	100.00%

Table 6

Aggregate Resident and Nonresident FTES

Table 7 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	200	5,581	18.14%
DVC	15,336	1,800	17,136	55.69%
LMC	7,951	100	8,051	26.17%
Total	28,668	2,100	30,768	100.00%

Table 7

3.2 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating surplus” or alternately as “operating deficit” and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District’s ability to mitigate external factors and provide temporary relief from economic downturns. Table 8 provides an overall look at income and expense within the unrestricted operating portion of the general fund and the effect on the District’s fund balance. Of note in the Adoption Budget is the District’s operating surplus of \$4,827,498, approximately 2.4 percent of the total expenditure budget.

Unrestricted General Fund, Operating

Income	\$ 204,985,662
Expenses	<u>200,158,164</u>
Net Income over Expenses	\$ 4,827,498
Beginning Fund Balance at July 1, 2019	\$ 30,442,780
Operating Surplus	<u>4,827,498</u>
Projected Ending Balance at June 30, 2020	\$ 35,270,278

Table 8

3.3 Components of Ending Operating Fund Balance

The projected ending balance of \$35,270,278 at June 30, 2020, has restricted and unrestricted components. Table 9 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 9,943,698
5% Board Reserve	9,943,698
1% Site Reserves	4,118,908
Designated Reserve	<u>2,454,032</u>
Subtotal Restricted	\$ 26,460,256
	<u>Unrestricted</u>
Undesignated Reserves	\$ 8,810,022
Subtotal Unrestricted	\$ 8,810,022
Total Reserves	\$ 35,270,278

Table 9

Chart 3 reflects a seven-year history of actual ending fund balances, including the balance as a percentage of operating expenditures, with a projection for FY 2019-20.

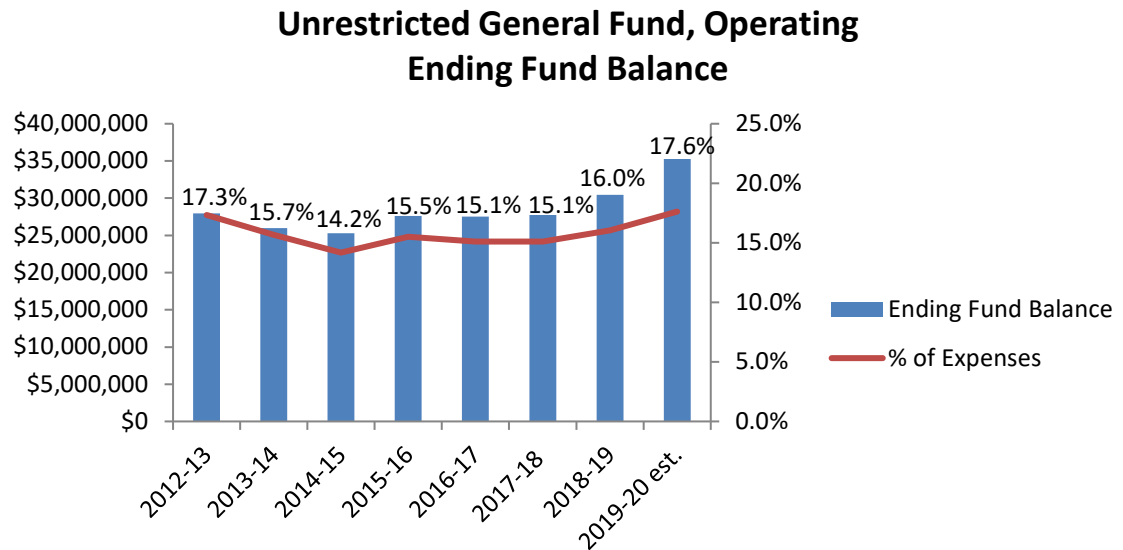


Chart 3

3.4 Compensated Absences and Retiree Health Benefit Liabilities

Compensated absences within the District are comprised of two separate components: vacation accruals and load banking. Chart 4 shows a history of the District's compensated absences. Encouragingly, for all practical purposes this liability is now completely funded.

The District dedicated substantial financial resources to buy down this liability. This dedication resulted in an increase in the fund balance from \$3.4 million in FY 2011-12 to \$12.3 million in FY 2018-19. More important is the ratio of funding in comparison to the total liability. In FY 2011-12, the District had \$3.4 million to cover a liability of \$13.4 million, a funding level of 25 percent. At the end of FY 2018-19, the District has 13.3 million to cover a liability of \$13.8 million, a funding level of 97 percent. This history is illustrated in Chart 3.

Compensated Absences History

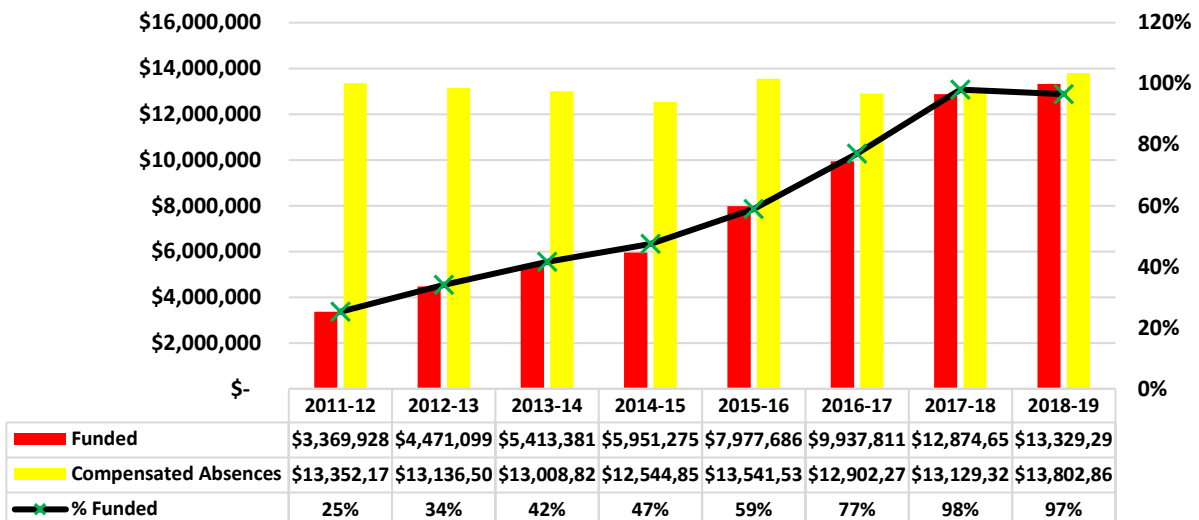


Chart 4

Further, the irrevocable trust in place for retiree health benefits is also experiencing new heights. With a market value in the trust of \$118.1 million and an additional \$17.0 million earmarked for eventual transfer into the trust, the District is over 50 percent funded for its approximately \$245 million liability.

3.5 Areas of Concern

- Student demand for courses has been a multi-year issue for the District;
- health benefit premium costs continue to be a substantial percentage of total expenses;
- funding of long-term liabilities, such as pensions and retiree health benefits;
- 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; and
- the potential for the hold harmless provision with the SCFF to sunset after FY 2021-22.

4. ALL FUNDS RECAP

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

<u>Fund</u>	<u>Beginning Balance July 1, 2019</u>	<u>Total Revenues</u>	<u>Total Expenses</u>	<u>Ending Balance June 30, 2020</u>
F11 Unrestricted GF	\$ 41,588,469	\$ 213,815,871	\$ 214,035,490	\$ 41,368,850
F12 Restricted GF	536,782	48,155,065	48,243,015	448,832
F21 2002 Bond Redemption	6,007,699	7,241,800	7,378,900	5,870,599
F22 2006 Bond Redemption	10,863,304	13,965,500	14,145,896	10,682,908
F23 2014 Bond Redemption	1,864,200	2,860,000	3,316,700	1,407,500
F29 Long-term Debt	16,137,649	178,000	80,000	16,235,649
F41 Capital Project	32,595,554	1,690,000	6,633,318	27,652,236
F43 Bond 2006	25,166,706	550,000	11,698,543	14,018,163
F44 Bond 2014	19,880,812	111,000,000	96,173,578	34,707,234
F51 Bookstore	1,031,544	9,931,675	10,415,985	547,234
F52 Cafeteria	1,243,933	1,800,626	1,777,730	1,266,829
F61 Self-Insurance	868,528	61,450	50,000	879,978
F69 Retiree Benefits	16,949,081	1,171,165	5,271,500	12,848,746
F71 Student Organization	999,119	425,892	402,636	1,022,375
F72 Student Representation Fee	59,981	83,300	90,177	53,104
F73 Student Center	815,507	242,998	167,205	891,300
F74 Financial Aid	-	38,935,316	38,935,316	-
F75 Scholarship Trust	500,428	5,950	11,010	495,368
F77 OPEB Irrevocable Trust	118,123,941	10,715,800	375,000	128,464,741
Total	295,233,237	462,830,408	459,201,999	298,861,646



\$758 Million

Table 10

5. CONCLUSION

With the 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 gives 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. ADOPTION BUDGET – FISCAL YEAR 2019-20

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

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

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

Summary Overview: 2019-2020 ADOPTION 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	2,397,678	4,061,872	2,575,210	9,034,760	1,080,578	20,327,443	30,442,781
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	46,745,533	46,745,533
Property Taxes	-	-	-	-	-	109,523,325	109,523,325
Local Funding	-	-	-	-	-	4,700,702	4,700,702
Student Enrollment Fees, 98%	-	-	-	-	-	16,705,035	16,705,035
Subtotal	-	-	-	-	-	177,674,595	177,674,595
Less Property Tax Adjustment (Chevron)	-	-	-	-	-	-	-
Federal Revenues	-	-	2,995	2,995	-	-	-
State Revenues (<i>exclusive of Apportionment revenue</i>)	78,955	666,050	92,390	837,395	-	7,229,666	8,067,061
Local Revenues, SB 361 Revenue Allocation	461,605	3,237,895	89,215	3,788,715	-	12,366,081	16,154,796
Local Revenues beyond SB 361 Revenue Allocation	211,524	365,044	1,076,902	1,653,470	1,225,745	-	2,879,215
Other Financing Sources	-	-	-	-	2,000	-	2,000
Interfund Transfers in	-	-	80,000	80,000	-	-	80,000
Intrafund and Subfund Transfers In	339,458	732,931	385,814	1,458,203	1,010,110	25,469,016	27,937,329
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,091,542	5,001,920	1,727,316	7,820,778	2,237,855	222,739,358	232,797,991
Operating Allocation	29,043,324	83,001,628	41,467,681	153,512,633	18,292,044	-	171,804,677
TOTAL RESOURCES	32,532,544	92,065,420	45,770,207	170,368,171	21,610,477	243,066,801	435,045,449

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

	CCC	DVC	LMC	Subtotal	DO/DW Services	Districtwide Operations	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,493,621	24,163,830	10,266,402	41,923,853	-	-	41,923,853
Part-time Faculty, Instructional & Non-Instructional	5,331,431	18,814,843	8,475,551	32,621,825	-	272,712	32,894,537
Academic Managers	1,547,617	2,973,092	2,023,968	6,544,677	1,151,646	138,480	7,834,803
Classified Managers	986,237	1,269,589	1,155,962	3,411,788	3,731,796	-	7,143,584
Full-time Classified	3,952,597	10,155,194	5,902,902	20,010,693	5,795,675	96,084	25,902,452
Hourly classified, students, other	608,545	1,174,745	751,826	2,535,116	244,100	27,511	2,806,727
Total Salaries	19,920,048	58,551,293	28,576,611	107,047,952	10,923,217	534,787	118,505,956
Employee Benefits	7,203,519	21,358,054	11,091,340	39,652,913	5,346,043	13,628,100	58,627,056
Total Salaries and Benefits	27,123,567	79,909,347	39,667,951	146,700,865	16,269,260	14,162,887	177,133,012
Supplies	503,115	1,457,386	814,183	2,774,684	289,050	1,500	3,065,234
Operating expenses	1,077,935	3,681,696	2,009,396	6,769,027	2,898,374	8,521,838	18,189,239
Equipment and Capital Outlay	143,056	164,318	64,508	371,882	111,700	-	483,582
Other Outgo	69,500	104,097	63,500	237,097	-	1,050,000	1,287,097
Intrafund and Subfund Transfers Out	256,549	752,704	261,038	1,270,291	-	198,346,715	199,617,006
TOTAL USES	29,173,722	86,069,548	42,880,576	158,123,846	19,568,384	222,082,940	399,775,170
Net Revenues over/(under) Expenditures	961,144	1,934,000	314,421	3,209,565	961,515	656,418	4,827,498
ENDING FUND BALANCE, June, 30, 2020	3,358,822	5,995,872	2,889,631	12,244,325	2,042,093	20,983,861	35,270,279
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	304,212	3,014,696	600,000	3,918,908	200,000	9,943,658	14,062,566
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves - Deficit Reserves, 5% Board Reserve	341,424	649,261	588,191	1,578,876	105,810	10,713,004	12,397,690
Undesignated Reserves	2,713,186	2,331,915	1,701,440	6,746,541	1,736,283	327,199	8,810,023
	3,358,822	5,995,872	2,889,631	12,244,325	2,042,093	20,983,861	35,270,279

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

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

Description	Final Actuals 2016-2017	Final Actuals 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	YTD Actuals 2018-2019	Adoption Budget 2019-2020
<u>Sources:</u>						
8610 General Apportionment Revenue	26,771,398	25,943,587	29,035,100	21,430,990	21,430,990	22,350,805
8630 Education Protection Account	22,884,132	22,235,685	22,437,078	24,588,459	24,588,459	24,394,728
8671 Homeowners Revenue	652,178	645,286	688,505	633,307	633,307	633,307
8672 In Lieu of Taxes (wildlife)	3,902	4,517	4,119	-	-	-
8811 Tax Allocation, Secured Roll Revenue	79,065,018	83,353,625	83,753,164	88,540,312	88,540,312	89,123,961
8812 Tax Allocation, Supplemental Roll Revenue	2,081,374	2,112,791	2,197,307	2,185,266	2,185,267	3,064,054
8813 Tax Allocation, Unsecured Roll Revenue	2,523,641	2,561,403	2,664,208	2,697,218	2,697,218	2,697,218
8817 ERAF	11,827,572	12,587,965	12,486,368	13,482,004	13,482,004	14,004,785
8919 Redevelopment Agency Revenue/Residual	2,813,569	3,874,639	2,970,285	4,700,702	4,700,703	4,700,702
8874 98% of Enrollment Fees	16,273,792	16,001,851	16,001,851	16,705,034	16,705,035	16,705,035
Apportionment Revenues	\$ 164,896,576	\$ 169,321,349	\$ 172,237,985	\$ 174,963,292	\$ 174,963,295	\$ 177,674,595
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	599,008	542,105
8614 Part Time Instructor Pay Increase	526,989	504,201	583,507	746,074	746,074	538,018
8617 Part Time Office Hours	261,903	287,495	1,150,000	642,143	642,143	300,000
8618 Part Time Health Revenue	36,190	22,856	31,500	20,212	20,212	30,000
8620 General Categorical Programs	317,515	309,184	295,290	308,016	322,403	295,290
8680 Lottery Revenue	3,924,052	4,131,499	4,774,049	6,111,259	6,111,259	4,217,566
8690 State Tax Subventions	3,406,639	1,504,652	837,392	2,146,140	2,146,140	2,144,082
Total Other State Revenues	\$ 8,912,551	\$ 7,199,352	\$ 8,212,841	\$ 10,514,947	\$ 10,587,239	\$ 8,067,061

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
8840 Sales and Commissions	108,953	111,184	-	69,026	73,486	-
8851 Rentals and Leases	277,904	340,724	150,000	427,220	426,424	225,926
8860 Interest and Investment Income	638,030	1,128,107	925,000	1,744,600	1,744,601	1,169,245
8874 2% of Enrollment Fees	332,119	326,568	329,471	537,911	340,919	340,919
8870 Other Student Fees and Charges	2,193,294	2,067,665	1,808,195	2,048,418	1,856,305	1,972,796
8880 Nonresident Tuition	13,258,336	12,624,624	13,652,606	11,136,745	11,136,744	12,366,081
8880 Other Student Fees	1,685,595	1,465,227	1,100,000	987,663	1,263,035	1,475,000
8890 Other Local Revenues	1,792,158	1,584,833	1,467,954	1,809,763	1,967,181	1,484,044
Total Other Local Revenues	\$ 20,286,389	\$ 19,648,932	\$ 19,433,226	\$ 18,761,346	\$ 18,808,695	\$ 19,034,011
Total Revenues	\$ 194,100,124	\$ 196,175,352	\$ 199,887,047	\$ 204,242,580	\$ 204,364,074	\$ 204,778,662
8900 Other Financing Sources, Miscellaneous	2,000	2,070	-	1,474	1,474	-
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	247,071	80,000
8990 Intrafund and Subfund Transfers In	27,497,860	28,089,119	28,488,564	27,287,598	27,125,854	27,937,329
8994 Operating Allocation	155,471,064	160,238,899	167,664,190	166,988,068	166,988,068	171,804,677
Total Other Financing Sources	\$ 183,912,588	\$ 188,545,730	\$ 196,466,825	\$ 194,591,211	\$ 194,362,467	\$ 199,824,006
Total Revenues and Other Financing Sources	\$ 378,012,712	\$ 384,721,082	\$ 396,353,872	\$ 398,833,791	\$ 398,726,541	\$ 404,602,668

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	34,609,214	33,716,525	34,234,597	34,234,597	33,208,473	35,107,599
1200 Noninstructional Salaries Full Time	13,363,204	13,185,413	14,428,950	14,356,289	13,203,177	14,651,057
1300 Instructional Salaries Part Time	29,958,920	29,930,142	32,285,525	30,566,658	30,709,271	31,638,876
1400 Noninstructional Salaries Part Time	1,630,971	1,637,901	1,229,852	1,400,580	2,032,902	1,255,661
Total Academic Salaries	\$ 79,562,309	\$ 78,469,981	\$ 82,178,924	\$ 80,558,124	\$ 79,153,823	\$ 82,653,193
2100 Noninstructional Salaries Full Time	26,303,308	25,632,178	28,776,837	28,774,729	27,338,060	29,526,853
2200 Instructional Aides Full Time	2,933,798	2,886,227	3,382,840	3,382,840	3,190,098	3,519,183
2300 Variable Non-Instructional	3,634,726	3,851,869	2,519,208	2,561,319	3,914,236	2,186,206
2400 Variable Classroom Aide	888,058	927,447	508,915	590,753	826,803	508,915
2600 Variable Aide Other	292,997	197,434	114,606	181,106	187,133	111,606
Total Classified Salaries	\$ 34,052,887	\$ 33,495,155	\$ 35,302,406	\$ 35,490,747	\$ 35,456,330	\$ 35,852,763
3000 Benefits	49,347,611	52,065,331	56,890,258	56,711,788	55,309,029	58,627,056
Total Salaries and Benefits	\$ 162,962,807	\$ 164,030,467	\$ 174,371,588	\$ 172,760,659	\$ 169,919,182	\$ 177,133,012
4000 Supplies and Materials	\$ 1,755,466	\$ 1,254,909	\$ 2,987,775	\$ 1,954,046	\$ 768,047	\$ 3,065,234

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
5100 Consultants	1,138,594	1,063,788	1,237,036	1,248,408	1,274,730	1,245,073
5200 Travel	701,458	739,209	919,037	917,332	694,971	875,121
5300 Dues and Memberships	378,525	375,711	326,594	337,348	322,655	332,414
5400 Insurance	3,100,109	3,069,120	3,370,640	2,863,906	2,653,839	3,291,940
5500 Utilities and Housekeeping	4,368,810	4,593,501	4,862,811	4,609,034	4,577,949	4,836,953
5600 Contract Services	3,715,189	3,974,029	3,679,834	3,574,918	3,895,486	3,756,293
5690 Other Operating Expenses	1,262,491	1,317,687	1,466,622	1,539,710	1,352,233	1,443,392
5700 Legal/Elections/Audit Expenses	1,014,965	1,300,981	1,225,000	1,340,391	1,339,088	986,850
5800 Other Services and Expenses	1,238,626	1,545,247	1,311,768	1,329,254	1,468,408	1,366,605
5900 Interprogram Charges (credits)	(9,036)	(57,456)	54,598	54,056	(77,401)	54,598
Total Other Operating Expenses	\$ 16,909,731	\$ 17,921,817	\$ 18,453,940	\$ 17,814,357	\$ 17,501,958	\$ 18,189,239
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	21,637	25,105	21,000	21,000	30,089	21,000
6300 Library Books	81,494	77,125	61,750	66,915	55,686	61,750
6400 Equipment	527,228	352,553	398,896	424,422	471,994	399,332
Total Capital Outlay	\$ 630,359	\$ 454,783	\$ 483,146	\$ 513,837	\$ 557,769	\$ 483,582
7300 Interfund Transfers Out	10,841,580	8,266,251	2,659,650	9,113,160	8,468,530	1,285,000
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	32,489,222	31,818,763	27,812,329
7894 Operating Allocation from	155,471,064	160,238,899	167,664,190	166,988,068	166,988,068	171,804,677
Total Transfers and Other Outgo	\$ 195,872,945	\$ 200,830,975	\$ 199,689,501	\$ 208,592,547	\$ 207,275,561	\$ 200,904,103
Total Expenses	\$ 378,131,308	\$ 384,492,951	\$ 395,985,950	\$ 401,635,446	\$ 396,022,517	\$ 399,775,170

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Net Revenues Over (Under) Expenses	\$ (118,596)	\$ 228,131	\$ 367,922	\$ (2,801,655)	\$ 2,704,024	\$ 4,827,498
Beginning Fund Balance	27,629,222	27,510,626	27,788,588	27,582,470	27,738,756	30,442,780
Ending Fund Balance	\$ 27,510,626	\$ 27,738,757	\$ 28,156,510	\$ 24,780,815	\$ 30,442,780	\$ 35,270,278
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7902 5% Board Contingency Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7903 Deficit Funding Reserve	-	-	861,190	861,190	-	846,145
7904 College/DO Local Reserves (1% minimum)	-	-	3,514,207	978,842	-	4,118,908
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	1,267,413	1,344,744	-	1,518,946
			<u>25,361,605</u>	<u>22,903,571</u>		<u>26,460,256</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	-	-	-	1,181,347
7997 Undesignated District Reserves	-	-	27,132	196,018	-	327,198
7999 Undesignated College and DO Reserves	-	-	2,767,773	1,681,226	-	7,301,477
			<u>2,794,905</u>	<u>1,877,244</u>		<u>8,810,022</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 28,156,510	\$ 24,780,815	\$ -	\$ 35,270,278

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8613 Apprenticeship Revenue	8,783	8,788	9,840	9,840	11,980	10,842
8620 General Categorical Programs	70,656	67,243	68,113	68,113	75,487	68,113
Total Other State Revenues	\$ 79,439	\$ 76,031	\$ 77,953	\$ 77,953	\$ 87,467	\$ 78,955
8840 Sales and Commissions	15	105	-	105	105	-
8851 Rentals and Leases	58,650	111,943	50,000	90,847	90,667	-
8874 2% of Enrollment Fees	34,784	32,079	32,079	32,079	27,605	27,605
8870 Other Student Fees and Charges	170,012	138,992	84,000	142,206	152,152	84,000
8880 Other Student Fees	152,128	127,946	350,000	32,823	143,837	350,000
8890 Other Local Revenues	689,357	688,018	189,174	595,888	624,677	211,524
Total Other Local Revenues	\$ 1,104,946	\$ 1,099,083	\$ 705,253	\$ 893,948	\$ 1,039,043	\$ 673,129
Total Revenues	\$ 1,184,385	\$ 1,175,114	\$ 783,206	\$ 971,901	\$ 1,126,510	\$ 752,084
8910 Proceeds of General Fixed Assets	18,558	-	-	-	-	-
8980 Interfund Transfers In	737,528	13,500	-	-	15,000	-
8990 Intrafund and Subfund Transfers In	1,300,577	274,358	343,380	439,933	423,233	339,458
8994 Operating Allocation	26,035,430	26,821,688	28,354,785	28,245,110	28,245,110	29,043,324
Total Other Financing Sources	\$ 28,092,093	\$ 27,109,546	\$ 28,698,165	\$ 28,685,043	\$ 28,683,343	\$ 29,382,782
Total Revenues and Other Financing Sources	\$ 29,276,478	\$ 28,284,660	\$ 29,481,371	\$ 29,656,944	\$ 29,809,853	\$ 30,134,866

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	5,994,185	5,683,270	5,305,236	5,305,236	5,370,099	5,837,519
1200 Noninstructional Salaries Full Time	3,442,328	3,386,370	3,379,425	3,379,425	3,233,978	3,203,719
1300 Instructional Salaries Part Time	5,441,892	5,029,784	5,460,778	5,460,778	5,392,426	4,957,308
1400 Noninstructional Salaries Part Time	525,333	430,111	358,755	412,969	621,108	374,123
Total Academic Salaries	\$ 15,403,738	\$ 14,529,535	\$ 14,504,194	\$ 14,558,408	\$ 14,617,611	\$ 14,372,669
2100 Noninstructional Salaries Full Time	3,752,325	3,799,920	4,044,193	4,044,193	3,834,059	4,309,736
2200 Instructional Aides Full Time	554,581	541,589	623,690	623,690	637,707	629,098
2300 Variable Non-Instructional	991,129	882,680	781,549	669,094	1,103,828	588,024
2400 Variable Classroom Aide	39,084	32,136	19,000	19,000	3,765	19,000
2600 Variable Aide Other	-	-	1,521	1,521	-	1,521
Total Classified Salaries	\$ 5,337,119	\$ 5,256,325	\$ 5,469,953	\$ 5,357,498	\$ 5,579,359	\$ 5,547,379
3000 Benefits	6,388,844	6,598,987	6,721,856	6,707,475	6,727,104	7,203,519
Total Salaries and Benefits	\$ 27,129,701	\$ 26,384,847	\$ 26,696,003	\$ 26,623,381	\$ 26,924,074	\$ 27,123,567
4000 Supplies and Materials	\$ 373,649	\$ 299,967	\$ 497,587	\$ 779,081	\$ 203,402	\$ 503,115
5100 Consultants	63,826	23,037	65,804	50,804	87,469	44,455
5200 Travel	91,202	110,504	98,569	106,919	116,152	110,067
5300 Dues and Memberships	86,251	77,452	81,081	81,081	69,564	81,081
5400 Insurance	105,741	85,400	115,700	115,700	92,127	84,000
5500 Utilities and Housekeeping	35,517	38,903	69,576	69,576	36,277	69,576
5600 Contract Services	362,063	621,825	490,641	489,391	875,529	492,831
5690 Other Operating Expenses	159,818	112,904	149,101	158,801	69,169	149,101
5800 Other Services and Expenses	75,934	60,415	46,224	37,224	77,193	46,824
Total Other Operating Expenses	\$ 980,352	\$ 1,130,440	\$ 1,116,696	\$ 1,109,496	\$ 1,423,480	\$ 1,077,935

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6200 Buildings	21,637	25,105	21,000	21,000	30,089	21,000
6300 Library Books	23,048	15,537	10,500	12,112	730	10,500
6400 Equipment	131,119	110,593	117,827	117,827	95,276	111,556
Total Capital Outlay	\$ 175,804	\$ 151,235	\$ 149,327	\$ 150,939	\$ 126,095	\$ 143,056
7300 Interfund Transfers Out	55,287	53,012	553,100	553,100	64,119	69,500
7600 Other Student Payments	2,300	1,770	-	-	200	-
7800 Intrafund and Subfund Transfers Out	339,405	230,049	455,246	455,246	238,170	256,549
Total Transfers and Other Outgo	\$ 396,992	\$ 284,831	\$ 1,008,346	\$ 1,008,346	\$ 302,489	\$ 326,049
Total Expenses	\$ 29,056,498	\$ 28,251,320	\$ 29,467,959	\$ 29,671,243	\$ 28,979,540	\$ 29,173,722
Net Revenues Over (Under) Expenses	\$ 219,980	\$ 33,340	\$ 13,412	\$ (14,299)	\$ 830,313	\$ 961,144
Beginning Fund Balance	1,314,045	1,534,025	1,587,245	1,549,098	1,567,365	2,397,678
Ending Fund Balance	\$ 1,534,025	\$ 1,567,365	\$ 1,600,657	\$ 1,534,799	\$ 2,397,678	\$ 3,358,822
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	144,435	144,435	-	141,912
7904 College/DO Local Reserves (1% minimum)	-	-	285,000	285,000	-	304,212
7900 Designated Reserves	-	-	345,912	335,273	-	199,512
			<u>775,347</u>	<u>764,708</u>		<u>645,636</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	-	-	-	1,181,347
7999 Undesignated College and DO Reserves	-	-	825,310	770,091	-	1,531,839
			<u>825,310</u>	<u>770,091</u>		<u>2,713,186</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,600,657	\$ 1,534,799	\$ -	\$ 3,358,822

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	587,028	531,263
8620 General Categorical Programs	148,808	147,349	134,787	147,513	147,513	134,787
Total Other State Revenues	\$ 579,288	\$ 578,026	\$ 666,050	\$ 678,776	\$ 734,541	\$ 666,050
8840 Sales and Commissions	107,910	111,079	-	68,921	73,381	-
8851 Rentals and Leases	155,501	162,210	100,000	229,767	229,767	162,210
8874 2% of Enrollment Fees	233,254	231,635	231,635	440,075	239,039	239,039
8870 Other Student Fees and Charges	1,917,294	1,823,344	1,709,255	1,818,490	1,598,069	1,873,856
8880 Other Student Fees	1,477,930	1,283,050	750,000	934,387	1,075,252	1,125,000
8890 Other Local Revenues	260,034	327,300	209,094	378,496	347,140	202,834
Total Other Local Revenues	\$ 4,151,923	\$ 3,938,618	\$ 2,999,984	\$ 3,870,136	\$ 3,562,648	\$ 3,602,939
Total Revenues	\$ 4,733,857	\$ 4,519,899	\$ 3,666,034	\$ 4,548,912	\$ 4,297,189	\$ 4,268,989
8900 Other Financing Sources, Miscellaneous	2,000	2,070	-	1,474	1,474	-
8980 Interfund Transfers In	133,968	201,110	232,071	232,071	232,071	-
8990 Intrafund and Subfund Transfers In	901,701	806,668	828,006	840,878	767,396	732,931
8994 Operating Allocation	76,061,574	78,365,343	81,284,687	80,947,036	80,947,036	83,001,628
Total Other Financing Sources	\$ 77,099,243	\$ 79,375,191	\$ 82,344,764	\$ 82,021,459	\$ 81,947,977	\$ 83,734,559
Total Revenues and Other Financing Sources	\$ 81,833,100	\$ 83,895,090	\$ 86,010,798	\$ 86,570,371	\$ 86,245,166	\$ 88,003,548

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	20,744,348	20,315,038	21,161,538	21,161,538	20,146,012	21,130,421
1200 Noninstructional Salaries Full Time	5,100,915	4,987,701	5,781,369	5,708,513	5,031,475	6,006,501
1300 Instructional Salaries Part Time	16,795,246	17,046,978	19,022,847	17,303,980	17,156,984	18,601,568
1400 Noninstructional Salaries Part Time	309,402	397,822	233,836	386,815	425,419	213,275
Total Academic Salaries	\$ 42,949,911	\$ 42,747,539	\$ 46,199,590	\$ 44,560,846	\$ 42,759,890	\$ 45,951,765
2100 Noninstructional Salaries Full Time	8,222,503	8,111,074	9,809,725	9,809,725	9,070,941	9,867,444
2200 Instructional Aides Full Time	1,253,276	1,251,154	1,474,671	1,474,671	1,428,689	1,557,339
2300 Variable Non-Instructional	1,554,659	1,723,737	826,146	955,121	1,522,909	768,578
2400 Variable Classroom Aide	339,574	318,660	345,168	350,497	318,538	345,168
2600 Variable Aide Other	196,539	144,911	63,999	130,499	130,381	60,999
Total Classified Salaries	\$ 11,566,551	\$ 11,549,536	\$ 12,519,709	\$ 12,720,513	\$ 12,471,458	\$ 12,599,528
3000 Benefits	17,895,062	18,604,526	21,176,480	21,176,480	20,239,102	21,358,054
Total Salaries and Benefits	\$ 72,411,524	\$ 72,901,601	\$ 79,895,779	\$ 78,457,839	\$ 75,470,450	\$ 79,909,347
4000 Supplies and Materials	\$ 566,359	\$ 277,543	\$ 1,386,992	\$ 231,252	\$ (3,929)	\$ 1,457,386
5100 Consultants	177,674	95,486	131,048	158,948	160,619	135,434
5200 Travel	223,733	246,028	344,218	352,118	252,072	302,233
5300 Dues and Memberships	114,576	85,467	57,920	57,920	84,925	63,740
5400 Insurance	1,643,961	1,556,700	1,560,000	1,560,000	1,338,018	1,693,000
5500 Utilities and Housekeeping	80,941	99,479	106,544	106,544	61,754	106,444
5600 Contract Services	769,467	889,915	738,519	753,476	854,723	752,668
5690 Other Operating Expenses	380,113	351,112	467,186	524,929	478,980	529,396
5800 Other Services and Expenses	79,658	19,396	156,294	156,294	77,529	98,781
Total Other Operating Expenses	\$ 3,470,123	\$ 3,343,583	\$ 3,561,729	\$ 3,670,229	\$ 3,308,620	\$ 3,681,696

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6300 Library Books	44,858	49,888	40,000	43,553	43,940	40,000
6400 Equipment	205,333	112,908	116,111	139,711	237,917	124,318
Total Capital Outlay	\$ 250,191	\$ 162,796	\$ 156,111	\$ 183,264	\$ 281,857	\$ 164,318
7300 Interfund Transfers Out	4,253,429	6,637,980	80,800	5,934,310	5,949,871	102,000
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	1,033,190	844,356	752,704
Total Transfers and Other Outgo	\$ 5,918,801	\$ 7,559,911	\$ 1,176,407	\$ 6,969,597	\$ 6,794,227	\$ 856,801
Total Expenses	\$ 82,616,998	\$ 84,245,434	\$ 86,177,018	\$ 89,512,181	\$ 85,851,225	\$ 86,069,548
Net Revenues Over (Under) Expenses	\$ (783,898)	\$ (350,344)	\$ (166,220)	\$ (2,941,810)	\$ 393,941	\$ 1,934,000
Beginning Fund Balance	4,802,173	4,018,275	3,667,931	3,665,628	3,667,931	4,061,872
Ending Fund Balance	\$ 4,018,275	\$ 3,667,931	\$ 3,501,711	\$ 723,818	\$ 4,061,872	\$ 5,995,872
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	411,645	411,645	-	404,454
7904 College/DO Local Reserves (1% minimum)	-	-	2,535,365	-	-	3,014,696
7900 Designated Reserves	-	-	147,016	192,711	-	244,807
			<u>3,094,026</u>	<u>604,356</u>		<u>3,663,957</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	407,685	119,462	-	2,331,915
			<u>407,685</u>	<u>119,462</u>		<u>2,331,915</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,501,711	\$ 723,818	\$ -	\$ 5,995,872

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	99,403	92,390
Total Other State Revenues	\$ 98,051	\$ 94,592	\$ 92,390	\$ 92,390	\$ 99,403	\$ 92,390
8840 Sales and Commissions	1,028	-	-	-	-	-
8851 Rentals and Leases	63,753	66,571	-	106,606	105,990	63,716
8874 2% of Enrollment Fees	64,081	62,854	65,757	65,757	74,275	74,275
8870 Other Student Fees and Charges	105,988	105,329	14,940	87,722	106,084	14,940
8880 Other Student Fees	55,537	54,231	-	20,453	43,946	-
8890 Other Local Revenues	750,092	537,693	1,013,186	776,840	911,326	1,013,186
Total Other Local Revenues	\$ 1,040,479	\$ 826,678	\$ 1,093,883	\$ 1,057,378	\$ 1,241,621	\$ 1,166,117
Total Revenues	\$ 1,140,492	\$ 923,734	\$ 1,189,268	\$ 1,152,763	\$ 1,345,869	\$ 1,261,502
8980 Interfund Transfers In	-	-	80,000	80,000	-	80,000
8990 Intrafund and Subfund Transfers In	534,880	667,815	391,503	295,185	295,184	385,814
8994 Operating Allocation	36,877,164	37,991,232	40,173,512	40,016,703	40,016,703	41,467,681
Total Other Financing Sources	\$ 37,412,044	\$ 38,659,047	\$ 40,645,015	\$ 40,391,888	\$ 40,311,887	\$ 41,933,495
Total Revenues and Other Financing Sources	\$ 38,552,536	\$ 39,582,781	\$ 41,834,283	\$ 41,544,651	\$ 41,657,756	\$ 43,194,997

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	7,463,681	7,718,217	7,767,823	7,767,823	7,692,362	8,139,659
1200 Noninstructional Salaries Full Time	3,842,261	3,933,149	4,074,156	4,073,701	3,719,699	4,150,711
1300 Instructional Salaries Part Time	7,721,782	7,853,380	7,801,900	7,801,900	8,159,861	8,080,000
1400 Noninstructional Salaries Part Time	547,482	564,694	364,293	364,406	749,788	395,551
Total Academic Salaries	\$ 19,575,206	\$ 20,069,440	\$ 20,008,172	\$ 20,007,830	\$ 20,321,710	\$ 20,765,921
2100 Noninstructional Salaries Full Time	5,281,441	4,936,025	5,699,546	5,696,226	5,292,649	5,726,118
2200 Instructional Aides Full Time	1,125,941	1,093,484	1,284,479	1,284,479	1,123,702	1,332,746
2300 Variable Non-Instructional	666,033	804,832	540,603	592,936	912,457	557,993
2400 Variable Classroom Aide	509,400	576,651	144,747	221,256	504,500	144,747
2600 Variable Aide Other	96,458	52,523	49,086	49,086	56,752	49,086
Total Classified Salaries	\$ 7,679,273	\$ 7,463,515	\$ 7,718,461	\$ 7,843,983	\$ 7,890,060	\$ 7,810,690
3000 Benefits	9,019,990	9,493,722	10,223,876	10,229,623	10,108,022	11,091,340
Total Salaries and Benefits	\$ 36,274,469	\$ 37,026,677	\$ 37,950,509	\$ 38,081,436	\$ 38,319,792	\$ 39,667,951
4000 Supplies and Materials	\$ 490,428	\$ 434,173	\$ 811,646	\$ 650,992	\$ 288,841	\$ 814,183
5100 Consultants	88,229	51,711	122,921	115,243	115,341	122,921
5200 Travel	109,396	134,190	134,775	143,839	134,622	134,775
5300 Dues and Memberships	66,333	74,279	61,493	62,217	78,032	61,493
5400 Insurance	21,849	26,171	14,940	14,940	50,428	14,940
5500 Utilities and Housekeeping	45,952	37,277	33,092	33,092	43,237	33,092
5600 Contract Services	579,846	660,633	814,417	814,271	583,762	814,417
5690 Other Operating Expenses	635,888	765,002	759,310	755,955	686,149	659,310
5700 Legal/Elections/Audit Expenses	-	15	-	-	-	-
5800 Other Services and Expenses	49,544	75,623	13,850	13,850	51,110	113,850
5900 Interprogram Charges (credits)	(9,149)	(57,520)	54,598	54,056	(77,454)	54,598
Total Other Operating Expenses	\$ 1,587,888	\$ 1,767,381	\$ 2,009,396	\$ 2,007,463	\$ 1,665,227	\$ 2,009,396

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6300 Library Books	13,588	11,700	11,250	11,250	11,016	11,250
6400 Equipment	60,895	59,370	53,258	59,550	91,181	53,258
Total Capital Outlay	\$ 74,483	\$ 71,070	\$ 64,508	\$ 70,800	\$ 102,197	\$ 64,508
7300 Interfund Transfers Out	82,864	75,259	225,750	225,750	54,540	63,500
7800 Intrafund and Subfund Transfers Out	338,646	230,631	549,096	930,096	614,357	261,038
Total Transfers and Other Outgo	\$ 421,510	\$ 305,890	\$ 774,846	\$ 1,155,846	\$ 668,897	\$ 324,538
Total Expenses	\$ 38,848,778	\$ 39,605,191	\$ 41,610,905	\$ 41,966,537	\$ 41,044,954	\$ 42,880,576
Net Revenues Over (Under) Expenses	\$ (296,242)	\$ (22,410)	\$ 223,378	\$ (421,886)	\$ 612,802	\$ 314,421
Beginning Fund Balance	2,281,060	1,984,818	1,962,825	1,962,683	1,962,408	2,575,210
Ending Fund Balance	\$ 1,984,818	\$ 1,962,408	\$ 2,186,203	\$ 1,540,797	\$ 2,575,210	\$ 2,889,631
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	213,419	213,419	-	209,690
7904 College/DO Local Reserves (1% minimum)	-	-	447,583	447,583	-	600,000
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	277,223	244,873	-	289,560
			<u>1,027,166</u>	<u>994,816</u>		<u>1,188,191</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,159,037	545,981	-	1,701,440
			<u>1,159,037</u>	<u>545,981</u>		<u>1,701,440</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,186,203	\$ 1,540,797	\$ -	\$ 2,889,631

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	638,030	1,128,107	925,000	1,744,600	1,744,601	1,169,245
8890 Other Local Revenues	92,675	31,822	56,500	58,539	84,038	56,500
Total Other Local Revenues	\$ 730,705	\$ 1,159,929	\$ 981,500	\$ 1,803,139	\$ 1,828,639	\$ 1,225,745
Total Revenues	\$ 730,705	\$ 1,159,929	\$ 981,500	\$ 1,803,139	\$ 1,828,639	\$ 1,225,745
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	980,843	1,010,110
8994 Operating Allocation	16,496,896	17,060,636	17,851,206	17,779,219	17,779,219	18,292,044
Total Other Financing Sources	\$ 17,721,790	\$ 17,987,239	\$ 18,842,395	\$ 18,764,608	\$ 18,760,062	\$ 19,304,154
Total Revenues and Other Financing Sources	\$ 18,452,495	\$ 19,147,168	\$ 19,823,895	\$ 20,567,747	\$ 20,588,701	\$ 20,529,899
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	917,700	839,131	1,062,792	1,062,792	1,086,167	1,151,646
1400 Noninstructional Salaries Part Time	398	254	-	-	196	-
Total Academic Salaries	\$ 918,098	\$ 839,385	\$ 1,062,792	\$ 1,062,792	\$ 1,086,363	\$ 1,151,646
2100 Noninstructional Salaries Full Time	8,751,621	8,724,967	9,127,401	9,127,401	9,043,227	9,527,471
2300 Variable Non-Instructional	421,630	437,182	343,372	343,372	374,246	244,100
Total Classified Salaries	\$ 9,173,251	\$ 9,162,149	\$ 9,470,773	\$ 9,470,773	\$ 9,417,473	\$ 9,771,571
3000 Benefits	4,428,022	4,554,927	5,187,266	5,305,281	4,941,874	5,346,043

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Total Salaries and Benefits	\$ 14,519,371	\$ 14,556,461	\$ 15,720,831	\$ 15,838,846	\$ 15,445,710	\$ 16,269,260
4000 Supplies and Materials	\$ 325,030	\$ 243,105	\$ 290,050	\$ 289,089	\$ 276,101	\$ 289,050
5100 Consultants	808,865	893,554	917,263	923,413	911,301	942,263
5200 Travel	277,127	246,300	331,475	298,675	176,344	318,046
5300 Dues and Memberships	111,365	138,513	125,600	125,130	79,134	125,600
5500 Utilities and Housekeeping	103,530	113,309	150,110	150,460	187,317	150,110
5600 Contract Services	275,711	198,422	140,500	133,350	197,042	144,620
5690 Other Operating Expenses	86,671	88,669	91,025	100,025	117,934	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	1,121,886	1,262,576	1,107,150
5900 Interprogram Charges (credits)	113	64	-	-	53	-
Total Other Operating Expenses	\$ 2,702,580	\$ 3,074,609	\$ 2,856,373	\$ 2,857,939	\$ 2,935,399	\$ 2,898,374
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6400 Equipment	123,290	69,682	111,700	107,334	47,620	110,200
Total Capital Outlay	\$ 123,290	\$ 69,682	\$ 113,200	\$ 108,834	\$ 47,620	\$ 111,700
7300 Interfund Transfers Out	850,000	400,000	700,000	1,300,000	1,300,000	-
7800 Intrafund and Subfund Transfers Out	54,045	556,092	425,000	425,000	475,703	-
Total Transfers and Other Outgo	\$ 904,045	\$ 956,092	\$ 1,125,000	\$ 1,725,000	\$ 1,775,703	\$ -
Total Expenses	\$ 18,574,316	\$ 18,899,949	\$ 20,105,454	\$ 20,819,708	\$ 20,480,533	\$ 19,568,384

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Net Revenues Over (Under) Expenses	\$ (121,821)	\$ 247,219	\$ (281,559)	\$ (251,961)	\$ 108,168	\$ 961,515
Beginning Fund Balance	847,012	725,191	996,066	836,419	972,410	1,080,578
Ending Fund Balance	\$ 725,191	\$ 972,410	\$ 714,507	\$ 584,458	\$ 1,080,578	\$ 2,042,093
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	91,691	91,691	-	90,089
7904 College/DO Local Reserves (1% minimum)	-	-	246,259	246,259	-	200,000
7900 Designated Reserves	-	-	816	816	-	15,721
			<u>338,766</u>	<u>338,766</u>		<u>305,810</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	375,741	245,692	-	1,736,283
			<u>375,741</u>	<u>245,692</u>		<u>1,736,283</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 714,507	\$ 584,458	\$ -	\$ 2,042,093

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8610 General Apportionment Revenue	26,771,398	25,943,587	29,035,100	21,430,990	21,430,990	22,350,805
8630 Education Protection Account	22,884,132	22,235,685	22,437,078	24,588,459	24,588,459	24,394,728
8671 Homeowners Revenue	652,178	645,286	688,505	633,307	633,307	633,307
8672 In Lieu of Taxes (wildlife)	3,902	4,517	4,119	-	-	-
8811 Tax Allocation, Secured Roll Revenue	79,065,018	83,353,625	83,753,164	88,540,312	88,540,312	89,123,961
8812 Tax Allocation, Supplemental Roll Revenue	2,081,374	2,112,791	2,197,307	2,185,266	2,185,267	3,064,054
8813 Tax Allocation, Unsecured Roll Revenue	2,523,641	2,561,403	2,664,208	2,697,218	2,697,218	2,697,218
8817 ERAF	11,827,572	12,587,965	12,486,368	13,482,004	13,482,004	14,004,785
8819 Redevelopment Agency Revenue/Residual	2,813,569	3,874,639	2,970,285	4,700,702	4,700,703	4,700,702
8874 98% of Enrollment Fees	16,273,792	16,001,851	16,001,851	16,705,034	16,705,035	16,705,035
Apportionment Revenues	\$ 164,896,576	\$ 169,321,349	\$ 172,237,985	\$ 174,963,292	\$ 174,963,295	\$ 177,674,595
8614 Part Time Instructor Pay Increase	526,989	504,201	583,507	746,074	746,074	538,018
8617 Part Time Office Hours	261,903	287,495	1,150,000	642,143	642,143	300,000
8618 Part Time Health Revenue	36,190	22,856	31,500	20,212	20,212	30,000
8680 Lottery Revenue	3,924,052	4,131,499	4,774,049	6,111,259	6,111,259	4,217,566
8690 State Tax Subventions	3,406,639	1,504,652	837,392	2,146,140	2,146,140	2,144,082
Total Other State Revenues	\$ 8,155,773	\$ 6,450,703	\$ 7,376,448	\$ 9,665,828	\$ 9,665,828	\$ 7,229,666
8880 Nonresident Tuition	13,258,336	12,624,624	13,652,606	11,136,745	11,136,744	12,366,081
Total Other Local Revenues	\$ 13,258,336	\$ 12,624,624	\$ 13,652,606	\$ 11,136,745	\$ 11,136,744	\$ 12,366,081
Total Revenues	\$ 186,310,685	\$ 188,396,676	\$ 193,267,039	\$ 195,765,865	\$ 195,765,867	\$ 197,270,342
8990 Intrafund and Subfund Transfers In	23,587,418	25,414,707	25,936,486	24,728,213	24,659,198	25,469,016
Total Other Financing Sources	\$ 23,587,418	\$ 25,414,707	\$ 25,936,486	\$ 24,728,213	\$ 24,659,198	\$ 25,469,016
Total Revenues and Other Financing Sources	\$ 209,898,103	\$ 213,811,383	\$ 219,203,525	\$ 220,494,078	\$ 220,425,065	\$ 222,739,358

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	407,000	-	-	-	-	-
1200 Noninstructional Salaries Full Time	60,000	39,062	131,208	131,858	131,858	138,480
1400 Noninstructional Salaries Part Time	248,356	245,020	272,968	236,390	236,391	272,712
Total Academic Salaries	\$ 715,356	\$ 284,082	\$ 404,176	\$ 368,248	\$ 368,249	\$ 411,192
2100 Noninstructional Salaries Full Time	295,418	60,192	95,972	97,184	97,184	96,084
2300 Variable Non-Instructional	1,275	3,438	27,538	796	796	27,511
Total Classified Salaries	\$ 296,693	\$ 63,630	\$ 123,510	\$ 97,980	\$ 97,980	\$ 123,595
3000 Benefits	11,615,693	12,813,169	13,580,780	13,292,929	13,292,927	13,628,100
Total Salaries and Benefits	\$ 12,627,742	\$ 13,160,881	\$ 14,108,466	\$ 13,759,157	\$ 13,759,156	\$ 14,162,887
4000 Supplies and Materials	\$ -	\$ 121	\$ 1,500	\$ 3,632	\$ 3,632	\$ 1,500
5200 Travel	-	2,187	10,000	15,781	15,781	10,000
5300 Dues and Memberships	-	-	500	11,000	11,000	500
5400 Insurance	1,328,558	1,400,849	1,680,000	1,173,266	1,173,266	1,500,000
5500 Utilities and Housekeeping	4,102,870	4,304,533	4,503,489	4,249,362	4,249,364	4,477,731
5600 Contract Services	1,728,102	1,603,234	1,495,757	1,384,430	1,384,430	1,551,757
5690 Other Operating Expenses	1	-	-	-	1	-
5700 Legal/Elections/Audit Expenses	1,009,257	1,295,001	1,220,000	1,335,391	1,335,390	981,850
Total Other Operating Expenses	\$ 8,168,788	\$ 8,605,804	\$ 8,909,746	\$ 8,169,230	\$ 8,169,232	\$ 8,521,838
6400 Equipment	6,591	-	-	-	-	-
Total Capital Outlay	\$ 6,591	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
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	29,645,690	29,646,177	26,542,038
7894 Operating Allocation from	155,471,064	160,238,899	167,664,190	166,988,068	166,988,068	171,804,677
Total Transfers and Other Outgo	\$ 188,231,597	\$ 191,724,251	\$ 195,604,902	\$ 197,733,758	\$ 197,734,245	\$ 199,396,715
Total Expenses	\$ 209,034,718	\$ 213,491,057	\$ 218,624,614	\$ 219,665,777	\$ 219,666,265	\$ 222,082,940
Net Revenues Over (Under) Expenses	\$ 863,385	\$ 320,326	\$ 578,911	\$ 828,301	\$ 758,800	\$ 656,418
Beginning Fund Balance	18,384,932	19,248,317	19,574,521	19,568,644	19,568,643	20,327,443
Ending Fund Balance	\$ 19,248,317	\$ 19,568,643	\$ 20,153,432	\$ 20,396,945	\$ 20,327,443	\$ 20,983,861
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7902 5% Board Contingency Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7900 Designated Reserves	-	-	496,446	571,071	-	769,346
			<u>20,126,300</u>	<u>20,200,925</u>		<u>20,656,662</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	27,132	196,020	-	327,199
			<u>27,132</u>	<u>196,020</u>		<u>327,199</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,153,432	\$ 20,396,945	\$ -	\$ 20,983,861

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>District Services</u>						
Board	264,693	275,369	290,771	290,771	234,829	331,626
Chancellor	1,096,165	788,007	851,671	858,571	803,292	840,934
Facilities	787,716	841,603	891,300	891,300	755,753	923,397
Foundation Services	755,805	821,387	901,828	901,828	898,344	921,944
Administrative Services and Finance	3,732,109	4,006,395	3,789,014	4,389,014	4,470,432	2,905,947
Human Resources	2,312,668	2,325,283	2,646,093	2,623,393	2,519,405	2,476,788
Information Technology Services	2,969,753	2,971,282	3,357,433	3,357,433	3,270,897	3,418,700
Internal Auditing	293,283	315,535	331,730	331,730	304,518	321,815
International Education	517,973	710,410	814,998	814,998	798,340	827,741
Marketing	403,586	377,606	395,347	395,347	389,219	395,422
Other	11,591	12,034	12,750	12,750	12,924	12,223
Payroll	732,309	699,974	846,621	856,621	855,590	877,474
Educational Planning	583,475	543,271	568,924	568,924	598,186	844,225
Police Services	2,821,646	2,930,556	2,777,944	2,897,998	3,003,996	3,024,078
Research	697,791	692,589	975,322	975,322	957,641	793,259
Purchasing	593,752	588,648	653,708	653,708	607,164	652,811
Total District Office Expenditures and Transfers Out	\$ 18,574,315	\$ 18,899,949	\$ 20,105,454	\$ 20,819,708	\$ 20,480,530	\$ 19,568,384
<u>Districtwide Expenses</u>						
Contractual Assessments	1,325,040	1,245,775	1,454,442	1,261,748	1,261,748	1,469,694
Regulatory Expenditures	18,041,661	18,653,003	20,018,844	19,070,958	19,070,958	19,630,166
Committed Obligations	3,548,239	3,954,067	3,667,145	3,652,542	3,652,542	3,671,369
Districtwide Operations	186,119,778	189,638,212	193,484,183	195,680,529	195,681,017	197,311,711
Total Districtwide Expenditures and Transfers Out	\$ 209,034,718	\$ 213,491,057	\$ 218,624,614	\$ 219,665,777	\$ 219,666,265	\$ 222,082,940
Total District Office and Districtwide Expenditures and Transfers Out	\$ 227,609,033	\$ 232,391,006	\$ 238,730,068	\$ 240,485,485	\$ 240,146,795	\$ 241,651,324

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	9,814,927	9,814,927	-	9,943,658
5% Board Contingency Reserve	-	-	9,814,927	9,814,927	-	9,943,658
Deficit Funding Reserve	-	-	91,691	91,691	-	90,089
College/DO Local Reserves (1% minimum)	-	-	246,259	246,259	-	200,000
Designated Reserves	-	-	497,262	571,887	-	785,067
			<u>20,465,066</u>	<u>20,539,691</u>		<u>20,962,472</u>
<u>Unrestricted Reserves</u>	-	-	-	-	-	-
Undesignated District Reserves	-	-	27,132	196,020	-	327,200
Undesignated College and DO Reserves	-	-	375,741	245,692	-	1,736,286
			<u>402,873</u>	<u>441,712</u>		<u>2,063,486</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 20,867,939	\$ 20,981,403	\$ -	\$ 23,025,958

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

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

Description	Final Actuals 2016-2017	Final Actuals 2017-2018	Adopted Budget 2018-2019	Adjusted Budget 2018-2019	YTD Actuals 2018-2019	Adoption Budget 2019-2020
<u>Sources:</u>						
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	7,077,546	6,932,099
Total Other State Revenues	\$ 12,508,920	\$ 6,504,475	\$ 6,850,764	\$ 7,018,701	\$ 7,121,439	\$ 6,950,625
8830 Contract Services	214,160	89,796	104,500	104,500	118,228	103,768
8851 Rentals and Leases	140,568	172,980	68,500	65,000	130,163	163,138
8870 Other Student Fees and Charges	422,716	379,037	286,000	286,000	425,395	285,000
8880 Other Student Fees	116,181	92,735	21,017	136,017	133,297	21,017
8890 Other Local Revenues	2,235,079	2,125,977	1,990,557	2,479,925	1,765,697	1,289,541
Total Other Local Revenues	\$ 3,128,704	\$ 2,860,525	\$ 2,470,574	\$ 3,071,442	\$ 2,572,780	\$ 1,862,464
Total Revenues	\$ 15,683,069	\$ 9,410,995	\$ 9,346,708	\$ 10,115,513	\$ 9,745,064	\$ 8,838,459
8980 Interfund Transfers In	170,886	152,032	114,900	1,114,686	1,186,062	116,750
8990 Intrafund and Subfund Transfers In	4,740,093	5,028,169	1,350,000	5,952,048	4,845,898	485,000
Total Other Financing Sources	\$ 4,910,979	\$ 5,180,201	\$ 1,464,900	\$ 7,066,734	\$ 6,031,960	\$ 601,750
Total Revenues and Other Financing Sources	\$ 20,594,048	\$ 14,591,196	\$ 10,811,608	\$ 17,182,247	\$ 15,777,024	\$ 9,440,209

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	-	60,252	291,660	499,192	565,468	-
1300 Instructional Salaries Part Time	58,293	38,697	50,000	50,000	30,664	50,000
1400 Noninstructional Salaries Part Time	153,098	77,238	113,672	113,672	17,171	113,681
Total Academic Salaries	\$ 211,391	\$ 176,187	\$ 455,332	\$ 662,864	\$ 613,303	\$ 163,681
2100 Noninstructional Salaries Full Time	73,314	84,657	152,636	152,636	766,184	108,484
2300 Variable Non-Instructional	899,641	728,931	1,020,560	1,020,560	607,786	1,028,237
2400 Variable Classroom Aide	31,321	40,250	57,784	57,784	91,878	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	\$ 1,465,848	\$ 1,218,730
3000 Benefits	12,639,306	6,601,276	7,129,786	7,194,616	7,342,869	7,110,820
Total Salaries and Benefits	\$ 13,854,973	\$ 7,631,301	\$ 8,840,323	\$ 9,112,685	\$ 9,422,020	\$ 8,493,231
4000 Supplies and Materials	\$ 258,155	\$ 257,312	\$ 1,407,889	\$ 1,675,676	\$ 281,156	\$ 1,338,092
5100 Consultants	307,915	151,769	197,200	291,953	157,012	224,096
5200 Travel	129,341	148,034	555,340	584,026	133,570	601,075
5300 Dues and Memberships	18,203	24,291	8,000	8,000	25,427	8,000
5500 Utilities and Housekeeping	6,486	9,772	-	-	10,046	-
5600 Contract Services	77,917	27,996	6,386	91,395	26,556	6,464
5690 Other Operating Expenses	153,061	242,550	1,319,920	1,531,389	368,726	1,192,540
5800 Other Services and Expenses	234,052	198,348	207,902	207,902	246,146	222,720
5900 Interprogram Charges (credits)	695	832	1,794	1,794	1,135	1,794
5910 Indirect Costs	(188,175)	(186,819)	(40,000)	(40,000)	(235,696)	(84,883)
Total Other Operating Expenses	\$ 739,495	\$ 616,773	\$ 2,256,542	\$ 2,676,459	\$ 732,922	\$ 2,171,806

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6200 Buildings	21,849	19,150	142,203	146,341	4,620	66,656
6300 Library Books	(11,179)	7,512	7,082	7,082	(8,648)	12,789
6400 Equipment	710,508	682,117	1,947,190	2,448,592	868,176	1,794,752
Total Capital Outlay	\$ 721,178	\$ 708,779	\$ 2,096,475	\$ 2,602,015	\$ 864,148	\$ 1,874,197
7300 Interfund Transfers Out	7,435,834	4,157,810	-	2,500,000	2,500,000	-
7600 Other Student Payments	-	-	-	-	7,386	-
7800 Intrafund and Subfund Transfers Out	2,680,445	795,766	475,000	750,424	152,989	610,000
Total Transfers and Other Outgo	\$ 10,116,279	\$ 4,953,576	\$ 475,000	\$ 3,250,424	\$ 2,660,375	\$ 610,000
Total Expenses	\$ 25,690,080	\$ 14,167,741	\$ 15,076,229	\$ 19,317,259	\$ 13,960,621	\$ 14,487,326
Net Revenues Over (Under) Expenses	\$ (5,096,032)	\$ 423,455	\$ (4,264,621)	\$ (2,135,012)	\$ 1,816,403	\$ (5,047,117)
Beginning Fund Balance	14,001,861	8,905,829	9,329,287	9,347,285	9,329,284	11,145,687
Ending Fund Balance	\$ 8,905,829	\$ 9,329,284	\$ 5,064,666	\$ 7,212,273	\$ 11,145,687	\$ 6,098,570
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	4,421,931	6,094,750	-	4,912,107
			<u>4,421,931</u>	<u>6,094,750</u>		<u>4,912,107</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	642,735	1,117,523	-	1,186,463
			<u>642,735</u>	<u>1,117,523</u>		<u>1,186,463</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,064,666	\$ 7,212,273	\$ -	\$ 6,098,570

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	-	38,441	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	101,742	197,170	8,500
Total Other Local Revenues	\$ 227,522	\$ 223,563	\$ 66,000	\$ 102,742	\$ 238,937	\$ 12,000
Total Revenues	\$ 244,838	\$ 258,100	\$ 83,750	\$ 120,492	\$ 260,197	\$ 29,750
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	\$ 329,263	\$ 260,197	\$ 29,750

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1400 Noninstructional Salaries Part Time	1,111	-	-	-	199	-
Total Academic Salaries	\$ 1,111	\$ -	\$ -	\$ -	\$ 199	\$ -
2100 Noninstructional Salaries Full Time	(1)	-	-	-	15,975	-
2300 Variable Non-Instructional	7,923	3,790	-	-	39,030	7,677
2400 Variable Classroom Aide	308	168	-	-	-	-
Total Classified Salaries	\$ 8,230	\$ 3,958	\$ -	\$ -	\$ 55,005	\$ 7,677
3000 Benefits	953	575	-	-	13,648	694
Total Salaries and Benefits	\$ 10,294	\$ 4,533	\$ -	\$ -	\$ 68,852	\$ 8,371
4000 Supplies and Materials	\$ 9,627	\$ 5,669	\$ 274,946	\$ 345,249	\$ 14,240	\$ 278,445
5100 Consultants	9,985	12,698	-	2,092	16,154	-
5200 Travel	4,363	20,841	1,165	8,851	25,923	16,484
5300 Dues and Memberships	1,010	3,883	-	-	7,665	-
5600 Contract Services	30,150	20,494	6,386	11,395	20,720	6,464
5690 Other Operating Expenses	93,053	96,468	240,308	212,885	95,001	183,208
5800 Other Services and Expenses	3,560	5,039	-	-	924	-
5910 Indirect Costs	(63,367)	(81,295)	-	-	(136,463)	-
Total Other Operating Expenses	\$ 78,754	\$ 78,128	\$ 247,859	\$ 235,223	\$ 29,924	\$ 206,156
6200 Buildings	15,049	6,609	25,642	29,780	-	66,656
6400 Equipment	48,122	2,222	541,457	544,129	-	533,522
Total Capital Outlay	\$ 63,171	\$ 8,831	\$ 567,099	\$ 573,909	\$ -	\$ 600,178

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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	\$ 1,154,381	\$ 113,016	\$ 1,093,150
Net Revenues Over (Under) Expenses	\$ (1,336,019)	\$ 160,939	\$ (797,383)	\$ (825,118)	\$ 147,181	\$ (1,063,400)
Beginning Fund Balance	2,865,301	1,529,282	1,690,220	1,690,220	1,690,221	1,837,402
Ending Fund Balance	\$ 1,529,282	\$ 1,690,221	\$ 892,837	\$ 865,102	\$ 1,837,402	\$ 774,002
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	892,837	865,102	-	774,002
			<u>892,837</u>	<u>865,102</u>		<u>774,002</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 892,837	\$ 865,102	\$ -	\$ 774,002

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	114,300	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	420,869	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	2,051,169	1,124,901	1,238,134
Total Other Local Revenues	\$ 2,174,812	\$ 1,790,793	\$ 2,304,057	\$ 2,551,169	\$ 1,801,813	\$ 1,717,772
Total Revenues	\$ 2,207,780	\$ 1,837,715	\$ 2,304,057	\$ 2,551,169	\$ 1,841,117	\$ 1,717,772
8980 Interfund Transfers In	141,390	137,327	114,900	114,900	145,852	116,750
8990 Intrafund and Subfund Transfers In	1,109,013	564,716	642,736	595,608	477,872	375,000
Total Other Financing Sources	\$ 1,250,403	\$ 702,043	\$ 757,636	\$ 710,508	\$ 623,724	\$ 491,750
Total Revenues and Other Financing Sources	\$ 3,458,183	\$ 2,539,758	\$ 3,061,693	\$ 3,261,677	\$ 2,464,841	\$ 2,209,522

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	-	60,252	291,660	291,660	282,234	-
1300 Instructional Salaries Part Time	57,696	36,423	50,000	50,000	28,576	50,000
1400 Noninstructional Salaries Part Time	123,265	51,258	42,500	42,500	10,531	42,500
Total Academic Salaries	\$ 180,961	\$ 147,933	\$ 384,160	\$ 384,160	\$ 321,341	\$ 92,500
2100 Noninstructional Salaries Full Time	69,662	81,340	146,985	146,985	107,377	99,048
2300 Variable Non-Instructional	889,845	724,076	1,007,500	1,007,500	568,056	1,007,500
2400 Variable Classroom Aide	19,363	37,113	40,000	40,000	89,628	40,000
Total Classified Salaries	\$ 978,870	\$ 842,529	\$ 1,194,485	\$ 1,194,485	\$ 765,061	\$ 1,146,548
3000 Benefits	163,484	174,232	267,547	267,547	254,641	164,458
Total Salaries and Benefits	\$ 1,323,315	\$ 1,164,694	\$ 1,846,192	\$ 1,846,192	\$ 1,341,043	\$ 1,403,506
4000 Supplies and Materials	\$ 166,610	\$ 168,384	\$ 927,199	\$ 1,030,047	\$ 157,004	\$ 853,192
5100 Consultants	115,251	126,664	115,000	230,000	118,543	115,000
5200 Travel	83,187	86,114	522,675	522,675	82,339	563,300
5300 Dues and Memberships	7,887	6,193	8,000	8,000	4,213	8,000
5500 Utilities and Housekeeping	6,486	9,772	-	-	10,046	-
5600 Contract Services	39,765	-	-	-	1,485	-
5690 Other Operating Expenses	45,013	43,174	991,036	1,004,228	42,739	902,676
5800 Other Services and Expenses	230,492	193,064	207,902	207,902	245,222	207,720
Total Other Operating Expenses	\$ 528,081	\$ 464,981	\$ 1,844,613	\$ 1,972,805	\$ 504,587	\$ 1,796,696

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6200 Buildings	6,800	-	116,561	116,561	-	-
6300 Library Books	(11,179)	7,512	7,082	7,082	(8,648)	12,789
6400 Equipment	350,185	679,895	1,204,733	1,669,413	841,059	950,230
Total Capital Outlay	\$ 345,806	\$ 687,407	\$ 1,328,376	\$ 1,793,056	\$ 832,411	\$ 963,019
7300 Interfund Transfers Out	370	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	101,261	40,063	-	77,989	77,989	-
Total Transfers and Other Outgo	\$ 101,631	\$ 40,063	\$ -	\$ 77,989	\$ 77,989	\$ -
Total Expenses	\$ 2,465,443	\$ 2,525,529	\$ 5,946,380	\$ 6,720,089	\$ 2,913,034	\$ 5,016,413
Net Revenues Over (Under) Expenses	\$ 992,740	\$ 14,229	\$ (2,884,687)	\$ (3,458,412)	\$ (448,193)	\$ (2,806,891)
Beginning Fund Balance	3,607,303	4,600,043	4,614,273	4,614,275	4,614,272	4,166,079
Ending Fund Balance	\$ 4,600,043	\$ 4,614,272	\$ 1,729,586	\$ 1,155,863	\$ 4,166,079	\$ 1,359,188
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,086,851	1,038,126	-	1,359,188
			<u>1,086,851</u>	<u>1,038,126</u>		<u>1,359,188</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	642,735	117,737	-	-
			<u>642,735</u>	<u>117,737</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,729,586	\$ 1,155,863	\$ -	\$ 1,359,188

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	33,797	21,017
8890 Other Local Revenues	148,480	186,682	-	86,466	201,902	32,907
Total Other Local Revenues	\$ 191,927	\$ 227,922	\$ 25,517	\$ 111,983	\$ 240,827	\$ 57,692
Total Revenues	\$ 226,907	\$ 278,231	\$ 33,726	\$ 138,129	\$ 275,001	\$ 83,838
8980 Interfund Transfers In	29,496	14,705	-	-	40,424	-
8990 Intrafund and Subfund Transfers In	305,919	-	498,493	879,493	350,000	-
Total Other Financing Sources	\$ 335,415	\$ 14,705	\$ 498,493	\$ 879,493	\$ 390,424	\$ -
Total Revenues and Other Financing Sources	\$ 562,322	\$ 292,936	\$ 532,219	\$ 1,017,622	\$ 665,425	\$ 83,838

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1300 Instructional Salaries Part Time	597	2,274	-	-	2,088	-
1400 Noninstructional Salaries Part Time	28,722	25,980	71,172	71,172	6,441	71,181
Total Academic Salaries	\$ 29,319	\$ 28,254	\$ 71,172	\$ 71,172	\$ 8,529	\$ 71,181
2100 Noninstructional Salaries Full Time	3,653	3,317	5,651	5,651	29,373	9,436
2300 Variable Non-Instructional	1,873	1,065	13,060	13,060	700	13,060
2400 Variable Classroom Aide	11,650	2,969	17,784	17,784	2,250	17,784
2600 Variable Aide Other	-	-	24,225	24,225	-	24,225
Total Classified Salaries	\$ 17,176	\$ 7,351	\$ 60,720	\$ 60,720	\$ 32,323	\$ 64,505
3000 Benefits	5,768	7,767	12,064	12,064	22,344	13,569
Total Salaries and Benefits	\$ 52,263	\$ 43,372	\$ 143,956	\$ 143,956	\$ 63,196	\$ 149,255
4000 Supplies and Materials	\$ 65,684	\$ 78,667	\$ 104,065	\$ 208,468	\$ 96,118	\$ 156,142
5100 Consultants	3,550	950	28,535	28,535	7,315	28,535
5200 Travel	41,191	41,079	21,500	52,500	25,308	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	5,358	106,656
5800 Other Services and Expenses	-	245	-	-	-	-
5900 Interprogram Charges (credits)	695	832	1,794	1,794	1,135	1,794
5910 Indirect Costs	(68,988)	(64,779)	-	-	(94,244)	(66,883)
Total Other Operating Expenses	\$ (12,543)	\$ 43	\$ 140,405	\$ 171,405	\$ (38,428)	\$ 81,393
6200 Buildings	-	12,541	-	-	4,620	-
6400 Equipment	25,518	-	176,000	176,000	250	176,000
Total Capital Outlay	\$ 25,518	\$ 12,541	\$ 176,000	\$ 176,000	\$ 4,870	\$ 176,000

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
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	\$ 899,829	\$ 133,142	\$ 562,790
Net Revenues Over (Under) Expenses	\$ 292,016	\$ 158,313	\$ (232,207)	\$ 117,793	\$ 532,283	\$ (478,952)
Beginning Fund Balance	1,504,466	1,796,482	1,954,796	1,972,790	1,954,795	2,487,078
Ending Fund Balance	\$ 1,796,482	\$ 1,954,795	\$ 1,722,589	\$ 2,090,583	\$ 2,487,078	\$ 2,008,126
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,722,589	2,090,583	-	2,008,126
			<u>1,722,589</u>	<u>2,090,583</u>		<u>2,008,126</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,722,589	\$ 2,090,583	\$ -	\$ 2,008,126

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
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	49,479	65,000
8880 Other Student Fees	6,450	-	-	-	-	-
8890 Other Local Revenues	505,963	531,130	10,000	240,548	241,724	10,000
Total Other Local Revenues	\$ 534,443	\$ 618,247	\$ 75,000	\$ 305,548	\$ 291,203	\$ 75,000
Total Revenues	\$ 534,443	\$ 618,247	\$ 75,000	\$ 455,548	\$ 530,858	\$ 75,000
8980 Interfund Transfers In	-	-	-	999,786	999,786	-
8990 Intrafund and Subfund Transfers In	3,325,161	4,463,453	-	4,268,176	4,018,026	110,000
Total Other Financing Sources	\$ 3,325,161	\$ 4,463,453	\$ -	\$ 5,267,962	\$ 5,017,812	\$ 110,000
Total Revenues and Other Financing Sources	\$ 3,859,604	\$ 5,081,700	\$ 75,000	\$ 5,723,510	\$ 5,548,670	\$ 185,000
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	-	-	-	207,532	283,234	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ 207,532	\$ 283,234	\$ -
2100 Noninstructional Salaries Full Time	-	-	-	-	613,459	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 613,459	\$ -
3000 Benefits	-	-	-	64,830	214,345	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ 272,362	\$ 1,111,038	\$ -
4000 Supplies and Materials	\$ 16,234	\$ 4,592	\$ 101,679	\$ 91,912	\$ 13,794	\$ 50,313

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
5100 Consultants	179,129	11,457	53,665	31,326	15,000	80,561
5200 Travel	600	-	10,000	-	-	10,000
5600 Contract Services	6,300	-	-	80,000	1,200	-
5690 Other Operating Expenses	14,994	102,909	-	225,700	225,628	-
5800 Other Services and Expenses	-	-	-	-	-	15,000
5910 Indirect Costs	(55,820)	(40,745)	(40,000)	(40,000)	(4,989)	(18,000)
Total Other Operating Expenses	\$ 145,203	\$ 73,621	\$ 23,665	\$ 297,026	\$ 236,839	\$ 87,561
6400 Equipment	286,683	-	25,000	59,050	26,867	135,000
Total Capital Outlay	\$ 286,683	\$ -	\$ 25,000	\$ 59,050	\$ 26,867	\$ 135,000
7300 Interfund Transfers Out	7,435,464	4,157,810	-	2,500,000	2,500,000	-
7800 Intrafund and Subfund Transfers Out	1,020,789	755,703	275,000	472,435	75,000	610,000
Total Transfers and Other Outgo	\$ 8,456,253	\$ 4,913,513	\$ 275,000	\$ 2,972,435	\$ 2,575,000	\$ 610,000
Total Expenses	\$ 8,904,373	\$ 4,991,726	\$ 425,344	\$ 3,692,785	\$ 3,963,538	\$ 882,874
Net Revenues Over (Under) Expenses	\$ (5,044,769)	\$ 89,974	\$ (350,344)	\$ 2,030,725	\$ 1,585,132	\$ (697,874)
Beginning Fund Balance	6,024,792	980,023	1,069,998	1,070,000	1,069,997	2,655,129
Ending Fund Balance	\$ 980,023	\$ 1,069,997	\$ 719,654	\$ 3,100,725	\$ 2,655,129	\$ 1,957,255
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	719,654	2,100,939	-	770,791
			<u>719,654</u>	<u>2,100,939</u>		<u>770,791</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	999,786	-	1,186,464
			<u>0</u>	<u>999,786</u>		<u>1,186,464</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 719,654	\$ 3,100,725	\$ -	\$ 1,957,255

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8690 State Tax Subventions	12,469,101	6,418,702	6,850,175	6,850,175	6,837,891	6,932,099
Total Other State Revenues	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
Total Revenues	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
Total Revenues and Other Financing Sources	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
<u>Uses:</u>						
3000 Benefits	12,469,101	6,418,702	6,850,175	6,850,175	6,837,891	6,932,099
Total Salaries and Benefits	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
Total Expenses	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Board Restricted Reserves</u>						
			0	0		0
<u>Unrestricted Reserves</u>			0	0		0

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>District Services</u>						
Facilities	26,300	-	-	-	-	-
Administrative Services and Finance	8,400,102	4,975,677	275,000	3,164,397	3,618,410	632,000
Human Resources	23,558	9,642	98,665	151,559	6,622	176,113
Payroll	-	-	-	75,000	75,000	-
Educational Planning	171,213	6,407	-	191,100	213,267	-
Police Services	283,199	-	-	59,050	35,239	74,761
Research	-	-	51,679	51,679	15,000	-
Total District Office Expenditures and Transfers Out	\$ 8,904,372	\$ 4,991,726	\$ 425,344	\$ 3,692,785	\$ 3,963,538	\$ 882,874
<u>Districtwide Expenses</u>						
Districtwide Operations	12,469,101	6,418,702	6,850,175	6,850,175	6,837,891	6,932,099
Total Districtwide Expenditures and Transfers Out	\$ 12,469,101	\$ 6,418,702	\$ 6,850,175	\$ 6,850,175	\$ 6,837,891	\$ 6,932,099
Total District Office and Districtwide Expenditures and Transfers Out	\$ 21,373,473	\$ 11,410,428	\$ 7,275,519	\$ 10,542,960	\$ 10,801,429	\$ 7,814,973
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	719,654	2,100,939	-	770,791
			<u>719,654</u>	<u>2,100,939</u>		<u>770,791</u>
<u>Unrestricted Reserves</u>						
Undesignated College and DO Reserves	-	-	-	999,786	-	1,186,465
			<u>0</u>	<u>999,786</u>		<u>1,186,465</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 719,654	\$ 3,100,725	\$ -	\$ 1,957,256

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

**SECTION - III
For ALL FUNDS**

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Sources:						
8610 General Apportionment Revenue	26,771,398	25,943,587	29,035,100	21,430,990	21,430,990	22,350,805
8630 Education Protection Account	22,884,132	22,235,685	22,437,078	24,588,459	24,588,459	24,394,728
8671 Homeowners Revenue	652,178	645,286	688,505	633,307	633,307	633,307
8672 In Lieu of Taxes (wildlife)	3,902	4,517	4,119	-	-	-
8811 Tax Allocation, Secured Roll Revenue	79,065,018	83,353,625	83,753,164	88,540,312	88,540,312	89,123,961
8812 Tax Allocation, Supplemental Roll Revenue	2,081,374	2,112,791	2,197,307	2,185,266	2,185,267	3,064,054
8813 Tax Allocation, Unsecured Roll Revenue	2,523,641	2,561,403	2,664,208	2,697,218	2,697,218	2,697,218
8817 ERAF	11,827,572	12,587,965	12,486,368	13,482,004	13,482,004	14,004,785
8819 Redevelopment Agency Revenue/Residual	2,813,569	3,874,639	2,970,285	4,700,702	4,700,703	4,700,702
8874 98% of Enrollment Fees	16,273,792	16,001,851	16,001,851	16,705,034	16,705,035	16,705,035
Apportionment Revenues	\$ 164,896,576	\$ 169,321,349	\$ 172,237,985	\$ 174,963,292	\$ 174,963,295	\$ 177,674,595
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	599,008	542,105
8614 Part Time Instructor Pay Increase	526,989	504,201	583,507	746,074	746,074	538,018
8617 Part Time Office Hours	261,903	287,495	1,150,000	642,143	642,143	300,000
8618 Part Time Health Revenue	36,190	22,856	31,500	20,212	20,212	30,000
8620 General Categorical Programs	317,515	309,184	295,290	308,016	322,403	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	6,111,259	6,111,259	4,217,566
8690 State Tax Subventions	15,875,740	7,983,851	7,669,630	9,146,315	9,223,686	9,076,181
Total Other State Revenues	\$ 21,421,471	\$ 13,703,827	\$ 15,063,605	\$ 17,533,648	\$ 17,708,678	\$ 15,017,686

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
8830 Contract Services	214,160	89,796	104,500	104,500	118,228	103,768
8840 Sales and Commissions	108,953	111,184	-	69,026	73,486	-
8851 Rentals and Leases	418,472	513,704	218,500	492,220	556,587	389,064
8860 Interest and Investment Income	638,030	1,128,107	925,000	1,744,600	1,744,601	1,169,245
8874 2% of Enrollment Fees	332,119	326,568	329,471	537,911	340,919	340,919
8870 Other Student Fees and Charges	2,616,010	2,446,702	2,094,195	2,334,418	2,281,700	2,257,796
8880 Nonresident Tuition	13,258,336	12,624,624	13,652,606	11,136,745	11,136,744	12,366,081
8880 Other Student Fees	1,801,776	1,557,962	1,121,017	1,123,680	1,396,332	1,496,017
8890 Other Local Revenues	4,027,237	3,710,810	3,458,511	4,289,688	3,732,878	2,773,585
Total Other Local Revenues	\$ 23,415,093	\$ 22,509,457	\$ 21,903,800	\$ 21,832,788	\$ 21,381,475	\$ 20,896,475
Total Revenues	\$ 209,783,193	\$ 205,586,347	\$ 209,233,755	\$ 214,358,093	\$ 214,109,138	\$ 213,617,121
8900 Other Financing Sources, Miscellaneous	2,000	2,070	-	1,474	1,474	-
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	1,433,133	196,750
8990 Intrafund and Subfund Transfers In	32,237,953	33,117,288	29,838,564	33,239,646	31,971,752	28,422,329
8994 Operating Allocation	155,471,064	160,238,899	167,664,190	166,988,068	166,988,068	171,804,677
Total Other Financing Sources	\$ 188,823,567	\$ 193,725,931	\$ 197,931,725	\$ 201,657,945	\$ 200,394,427	\$ 200,425,756
Total Revenues and Other Financing Sources	\$ 398,606,760	\$ 399,312,278	\$ 407,165,480	\$ 416,016,038	\$ 414,503,565	\$ 414,042,877

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	34,609,214	33,716,525	34,234,597	34,234,597	33,208,473	35,107,599
1200 Noninstructional Salaries Full Time	13,363,204	13,245,665	14,720,610	14,855,481	13,768,645	14,651,057
1300 Instructional Salaries Part Time	30,017,213	29,968,839	32,335,525	30,616,658	30,739,935	31,688,876
1400 Noninstructional Salaries Part Time	1,784,069	1,715,139	1,343,524	1,514,252	2,050,073	1,369,342
Total Academic Salaries	\$ 79,773,700	\$ 78,646,168	\$ 82,634,256	\$ 81,220,988	\$ 79,767,126	\$ 82,816,874
2100 Noninstructional Salaries Full Time	26,376,622	25,716,835	28,929,473	28,927,365	28,104,244	29,635,337
2200 Instructional Aides Full Time	2,933,798	2,886,227	3,382,840	3,382,840	3,190,098	3,519,183
2300 Variable Non-Instructional	4,534,367	4,580,800	3,539,768	3,581,879	4,522,022	3,214,443
2400 Variable Classroom Aide	919,379	967,697	566,699	648,537	918,681	566,699
2600 Variable Aide Other	292,997	197,434	138,831	205,331	187,133	135,831
Total Classified Salaries	\$ 35,057,163	\$ 34,348,993	\$ 36,557,611	\$ 36,745,952	\$ 36,922,178	\$ 37,071,493
3000 Benefits	61,986,917	58,666,607	64,020,044	63,906,404	62,651,898	65,737,876
Total Salaries and Benefits	\$ 176,817,780	\$ 171,661,768	\$ 183,211,911	\$ 181,873,344	\$ 179,341,202	\$ 185,626,243
4000 Supplies and Materials	\$ 2,013,621	\$ 1,512,221	\$ 4,395,664	\$ 3,629,722	\$ 1,049,203	\$ 4,403,326

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
5100 Consultants	1,446,509	1,215,557	1,434,236	1,540,361	1,431,742	1,469,169
5200 Travel	830,799	887,243	1,474,377	1,501,358	828,541	1,476,196
5300 Dues and Memberships	396,728	400,002	334,594	345,348	348,082	340,414
5400 Insurance	3,100,109	3,069,120	3,370,640	2,863,906	2,653,839	3,291,940
5500 Utilities and Housekeeping	4,375,296	4,603,273	4,862,811	4,609,034	4,587,995	4,836,953
5600 Contract Services	3,793,106	4,002,025	3,686,220	3,666,313	3,922,042	3,762,757
5690 Other Operating Expenses	1,415,552	1,560,237	2,786,542	3,071,099	1,720,959	2,635,932
5700 Legal/Elections/Audit Expenses	1,014,965	1,300,981	1,225,000	1,340,391	1,339,088	986,850
5800 Other Services and Expenses	1,472,678	1,743,595	1,519,670	1,537,156	1,714,554	1,589,325
5900 Interprogram Charges (credits)	(8,341)	(56,624)	56,392	55,850	(76,266)	56,392
5910 Indirect Costs	(188,175)	(186,819)	(40,000)	(40,000)	(235,696)	(84,883)
Total Other Operating Expenses	\$ 17,649,226	\$ 18,538,590	\$ 20,710,482	\$ 20,490,816	\$ 18,234,880	\$ 20,361,045
6100 Sites and Site Improvements	-	-	1,500	1,500	-	1,500
6200 Buildings	43,486	44,255	163,203	167,341	34,709	87,656
6300 Library Books	70,315	84,637	68,832	73,997	47,038	74,539
6400 Equipment	1,237,736	1,034,670	2,346,086	2,873,014	1,340,170	2,194,084
Total Capital Outlay	\$ 1,351,537	\$ 1,163,562	\$ 2,579,621	\$ 3,115,852	\$ 1,421,917	\$ 2,357,779
7300 Interfund Transfers Out	18,277,414	12,424,061	2,659,650	11,613,160	10,968,530	1,285,000
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	33,239,646	31,971,752	28,422,329
94xx District Office Assessment	155,471,064	160,238,899	167,664,190	166,988,068	166,988,068	171,804,677
Total Transfers and Other Outgo	\$ 205,989,224	\$ 205,784,551	\$ 200,164,501	\$ 211,842,971	\$ 209,935,936	\$ 201,514,103
Total Expenses	\$ 403,821,388	\$ 398,660,692	\$ 411,062,179	\$ 420,952,705	\$ 409,983,138	\$ 414,262,496

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Net Revenues Over (Under) Expenses	\$ (5,214,628)	\$ 651,586	\$ (3,896,699)	\$ (4,936,667)	\$ 4,520,427	\$ (219,619)
Beginning Fund Balance	41,631,084	36,416,456	37,117,875	36,929,757	37,068,042	41,588,469
Ending Fund Balance	\$ 36,416,456	\$ 37,068,042	\$ 33,221,176	\$ 31,993,090	\$ 41,588,469	\$ 41,368,850
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7902 5% Board Contingency Reserve	-	-	9,814,927	9,814,927	-	9,943,658
7903 Deficit Funding Reserve	-	-	861,190	861,190	-	846,145
7904 College/DO Local Reserves (1% minimum)	-	-	3,514,207	978,842	-	4,118,908
7907 Load Bank and Vacation Liability Reserve	-	-	88,941	88,941	-	88,941
7900 Designated Reserves	-	-	5,689,344	7,439,494	-	6,431,053
			<u>29,783,536</u>	<u>28,998,321</u>		<u>31,372,363</u>
<u>Unrestricted Reserves</u>						
7910 Potential Salary Increase Reserve	-	-	-	-	-	1,181,347
7997 Undesignated District Reserves	-	-	27,132	196,020	-	327,199
7999 Undesignated College and DO Reserves	-	-	3,410,508	2,798,749	-	8,487,941
			<u>3,437,640</u>	<u>2,994,769</u>		<u>9,996,487</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 33,221,176	\$ 31,993,090	\$ -	\$ 41,368,850

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Sources:						
8120 Higher Education Act	1,999,027	2,030,479	1,241,916	3,138,223	2,196,637	1,768,465
8150 Student Financial Aid Revenue	617,208	529,051	707,151	707,151	664,715	674,709
8170 Vocational & Technical Education Act (VTEA)	1,082,504	1,146,365	1,098,952	1,059,931	-	1,128,063
8190 Other Federal Revenues	848,207	702,232	300,802	1,041,408	329,095	821,633
Total Federal Revenues	\$ 4,546,946	\$ 4,408,127	\$ 3,348,821	\$ 5,946,713	\$ 3,190,447	\$ 4,392,870
8610 General Apportionments	129,443	143,963	141,213	141,721	73,695	138,850
8620 General Categorical Programs	17,289,024	21,224,114	28,062,475	34,907,900	36,231,100	29,016,088
8659 Other Reimbursable Categorical Programs	2,379,326	2,543,022	2,635,537	3,334,475	3,201,609	2,764,010
8680 Other State Non-Tax Revenues	2,107,434	2,071,329	2,134,600	2,079,838	1,679,028	2,079,838
8680 Lottery Revenue	1,327,092	1,634,695	1,575,104	1,575,104	2,541,701	1,692,278
8690 Other State Revenues	4,722,439	4,463,965	5,883,897	6,888,422	5,748,023	3,654,098
Total State Revenues	\$ 27,954,758	\$ 32,081,088	\$ 40,432,826	\$ 48,927,460	\$ 49,475,156	\$ 39,345,162
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	1,586,108	1,505,000
8890 Other Local Revenues	2,181,065	2,287,350	2,483,966	3,306,928	2,631,082	2,852,025
Total Local Revenues	\$ 3,795,774	\$ 4,105,693	\$ 4,063,997	\$ 4,886,936	\$ 4,341,332	\$ 4,417,033
Total Revenues	\$ 36,297,478	\$ 40,594,908	\$ 47,845,644	\$ 59,761,109	\$ 57,006,935	\$ 48,155,065
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	\$ 59,761,109	\$ 57,006,935	\$ 48,155,065

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Uses:</u>						
1100 Monthly Instructional Salary	258,448	244,541	316,662	326,247	288,508	323,428
1200 Noninstructional Salaries Full Time	3,444,666	4,563,113	4,349,224	5,084,418	5,532,655	5,127,360
1300 Instructional Salaries Part Time	337,241	359,675	566,077	743,165	255,341	310,694
1400 Noninstructional Salaries Part Time	2,689,254	2,597,055	2,978,346	2,697,627	3,180,797	1,275,195
Total Academic Salaries	\$ 6,729,609	\$ 7,764,384	\$ 8,210,309	\$ 8,851,457	\$ 9,257,301	\$ 7,036,677
2100 Noninstructional Salaries Full Time	6,204,784	6,677,256	7,970,131	8,446,750	7,309,234	8,462,209
2200 Instructional Aides Full Time	59,093	45,152	46,782	57,382	56,754	63,936
2300 Variable Non-Instructional	2,827,486	3,666,031	3,887,771	4,371,921	4,395,761	2,920,702
2400 Variable Classroom Aide	374,898	306,948	135,754	220,903	254,044	47,807
2600 Variable Aide Other	118,282	90,762	10,000	43,333	116,690	18,000
Total Classified Salaries	\$ 9,584,543	\$ 10,786,149	\$ 12,050,438	\$ 13,140,289	\$ 12,132,483	\$ 11,512,654
3000 Benefits	6,337,980	6,818,256	7,473,061	8,366,295	8,158,582	8,197,755
Total Salaries and Benefits	\$ 22,652,132	\$ 25,368,789	\$ 27,733,808	\$ 30,358,041	\$ 29,548,366	\$ 26,747,086
4000 Supplies and Materials	\$ 2,603,742	\$ 3,254,702	\$ 4,251,485	\$ 4,092,705	\$ 4,230,562	\$ 4,711,376
5100 Consultants	2,065,356	2,128,451	1,534,223	3,105,139	2,018,375	1,473,366
5200 Travel	738,556	1,009,109	3,983,844	4,231,967	1,079,947	1,035,614
5300 Dues and Memberships	47,351	63,325	92,155	111,281	142,676	60,243
5500 Utilities and Housekeeping	10,680	9,335	4,352	6,079	30,949	13,656
5600 Contract Services	407,711	480,471	327,354	682,323	761,937	281,522
5690 Other Operating Expenses	2,939,534	2,839,570	2,977,984	3,497,725	3,316,301	5,589,056
5800 Other Services and Expenses	231,513	314,719	260,420	286,514	359,704	108,801
5900 Interprogram Charges (credits)	15,192	10,018	7,549	8,866	12,564	5,570
5910 Indirect Costs	413,470	370,699	262,618	517,767	419,972	227,215
Total Other Operating Expenses	\$ 6,869,363	\$ 7,225,697	\$ 9,450,499	\$ 12,447,661	\$ 8,142,425	\$ 8,795,043

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6100 Sites and Site Improvements	-	52,103	-	-	-	-
6200 Buildings	3,000	252,195	609,794	584,714	6,813	264,965
6300 Library Books	44,098	68,124	14,000	90,683	74,010	27,060
6400 Equipment	2,506,746	2,403,915	1,079,905	3,091,302	2,526,740	1,397,196
Total Capital Outlay	\$ 2,553,844	\$ 2,776,337	\$ 1,703,699	\$ 3,766,699	\$ 2,607,563	\$ 1,689,221
7300 Interfund Transfers Out	37,327	396,797	-	268,442	608,133	-
7500 Student Financial Aid	10,925	15,098	-	1,343,311	468,151	-
7600 Other Student Payments	1,804,941	1,522,273	1,260,123	1,568,610	1,414,493	2,125,987
7900 Grant net AR (deferrals) not yet posted	-	-	3,813,678	6,346,835	10,133,185	4,174,302
Total Transfers and Other Outgo	\$ 1,853,193	\$ 1,934,168	\$ 5,073,801	\$ 9,527,198	\$ 12,623,962	\$ 6,300,289
Total Expenses	\$ 36,532,274	\$ 40,559,693	\$ 48,213,292	\$ 60,192,304	\$ 57,152,878	\$ 48,243,015
Net Revenues Over (Under) Expenses	\$ 265,410	\$ 76,335	\$ (367,648)	\$ (431,195)	\$ (145,943)	\$ (87,950)
Beginning Fund Balance	340,980	606,390	682,722	682,724	682,725	536,782
Ending Fund Balance	\$ 606,390	\$ 682,725	\$ 315,074	\$ 251,529	\$ 536,782	\$ 448,832
7998 Restricted Reserve	-	-	315,074	251,529	-	448,832
Total Budgeted Reserves	\$ -	\$ -	\$ 315,074	\$ 251,529	\$ -	\$ 448,832

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8670 State Tax Subventions	44,038	42,255	41,600	41,600	38,655	40,300
Total State Revenues	\$ 44,038	\$ 42,255	\$ 41,600	\$ 41,600	\$ 38,655	\$ 40,300
8810 Property Taxes	7,093,710	7,274,702	7,157,000	7,157,000	7,323,985	7,157,000
8860 Interest and Investment Income	30,591	49,110	44,500	44,500	78,809	44,500
Total Local Revenues	\$ 7,124,301	\$ 7,323,812	\$ 7,201,500	\$ 7,201,500	\$ 7,402,794	\$ 7,201,500
Total Revenues	\$ 7,168,339	\$ 7,366,067	\$ 7,243,100	\$ 7,243,100	\$ 7,441,449	\$ 7,241,800
Total Revenues and Other Financing Sources	\$ 7,168,339	\$ 7,366,067	\$ 7,243,100	\$ 7,243,100	\$ 7,441,449	\$ 7,241,800
<u>Uses:</u>						
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	\$ 243,299	\$ (137,100)
Beginning Fund Balance	5,215,369	5,459,083	5,617,404	5,911,396	5,764,400	6,007,699
Ending Fund Balance	\$ 5,459,083	\$ 5,764,400	\$ 5,662,354	\$ 5,956,346	\$ 6,007,699	\$ 5,870,599
7912 Restricted Debt Reserve	-	-	5,662,354	5,956,346	-	5,870,599
Total Budgeted Reserves	\$ -	\$ -	\$ 5,662,354	\$ 5,956,346	\$ -	\$ 5,870,599

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8670 State Tax Subventions	98,721	89,870	86,500	86,500	83,736	86,500
Total State Revenues	\$ 98,721	\$ 89,870	\$ 86,500	\$ 86,500	\$ 83,736	\$ 86,500
8810 Property Taxes	14,120,138	13,730,121	13,810,500	13,810,500	13,964,606	13,810,500
8860 Interest and Investment Income	67,573	106,911	68,500	68,500	163,347	68,500
Total Local Revenues	\$ 14,187,711	\$ 13,837,032	\$ 13,879,000	\$ 13,879,000	\$ 14,127,953	\$ 13,879,000
Total Revenues	\$ 14,286,432	\$ 13,926,902	\$ 13,965,500	\$ 13,965,500	\$ 14,211,689	\$ 13,965,500
Total Revenues and Other Financing Sources	\$ 14,286,432	\$ 13,926,902	\$ 13,965,500	\$ 13,965,500	\$ 14,211,689	\$ 13,965,500
<u>Uses:</u>						
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)	\$ 206,107	\$ (180,396)
Beginning Fund Balance	10,040,831	10,600,013	10,334,365	10,980,027	10,657,197	10,863,304
Ending Fund Balance	\$ 10,600,013	\$ 10,657,197	\$ 10,288,825	\$ 10,934,487	\$ 10,863,304	\$ 10,682,908
7912 Restricted Debt Reserve	-	-	10,288,825	10,934,487	-	10,682,908
Total Budgeted Reserves	\$ -	\$ -	\$ 10,288,825	\$ 10,934,487	\$ -	\$ 10,682,908

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8670 State Tax Subventions	19,156	18,732	18,000	18,000	19,298	18,000
Total State Revenues	\$ 19,156	\$ 18,732	\$ 18,000	\$ 18,000	\$ 19,298	\$ 18,000
8810 Property Taxes	3,306,956	2,856,864	3,073,800	3,073,800	3,218,923	2,820,000
8860 Interest and Investment Income	42,255	21,846	22,000	22,000	27,546	22,000
Total Local Revenues	\$ 3,349,211	\$ 2,878,710	\$ 3,095,800	\$ 3,095,800	\$ 3,246,469	\$ 2,842,000
Total Revenues	\$ 3,368,367	\$ 2,897,442	\$ 3,113,800	\$ 3,113,800	\$ 3,265,767	\$ 2,860,000
Total Revenues and Other Financing Sources	\$ 3,368,367	\$ 2,897,442	\$ 3,113,800	\$ 3,113,800	\$ 3,265,767	\$ 2,860,000
<u>Uses:</u>						
7110 Bond Redemption	17,095,000	750	-	-	1,500	-
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	\$ 3,318,200	\$ 3,316,700
Total Expenses	\$ 20,582,650	\$ 3,317,450	\$ 3,316,700	\$ 3,316,700	\$ 3,318,200	\$ 3,316,700
Net Revenues Over (Under) Expenses	\$ (17,214,283)	\$ (420,008)	\$ (202,900)	\$ (202,900)	\$ (52,433)	\$ (456,700)
Beginning Fund Balance	19,550,924	2,336,641	1,826,103	2,007,161	1,916,633	1,864,200
Ending Fund Balance	\$ 2,336,641	\$ 1,916,633	\$ 1,623,203	\$ 1,804,261	\$ 1,864,200	\$ 1,407,500
7912 Restricted Debt Reserve	-	-	1,623,203	1,804,261	-	1,407,500
Total Budgeted Reserves	\$ -	\$ -	\$ 1,623,203	\$ 1,804,261	\$ -	\$ 1,407,500

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	84,070	179,034	125,500	125,500	362,994	178,000
Total Local Revenues	\$ 84,070	\$ 179,034	\$ 125,500	\$ 125,500	\$ 362,994	\$ 178,000
Total Revenues	\$ 84,070	\$ 179,034	\$ 125,500	\$ 125,500	\$ 362,994	\$ 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	\$ 362,994	\$ 178,000
<u>Uses:</u>						
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	\$ 362,994	\$ 98,000
Beginning Fund Balance	7,977,686	12,437,811	15,774,654	15,774,654	15,774,655	16,137,649
Ending Fund Balance	\$ 12,437,811	\$ 15,774,655	\$ 16,320,154	\$ 16,320,154	\$ 16,137,649	\$ 16,235,649
7906 Load Bank Liability Reserve	-	-	9,549,296	9,549,296	-	9,049,296
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	550,000
7912 Restricted Debt Reserve	-	-	6,570,858	6,570,858	-	6,636,353
Total Budgeted Reserves	\$ -	\$ -	\$ 16,320,154	\$ 16,320,154	\$ -	\$ 16,235,649

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8652 Deferred Maintenance	2,862,311	1,398,354	650,000	170,839	170,839	-
8690 Other State Revenues	1,036,882	916,431	-	-	-	-
Total State Revenues	\$ 3,899,193	\$ 2,314,785	\$ 650,000	\$ 170,839	\$ 170,839	\$ -
8890 Other Local Revenues	4,482,113	2,274,947	2,544,000	3,747,605	2,256,970	1,690,000
Total Local Revenues	\$ 4,482,113	\$ 2,274,947	\$ 2,544,000	\$ 3,747,605	\$ 2,256,970	\$ 1,690,000
Total Revenues	\$ 8,381,306	\$ 4,589,732	\$ 3,194,000	\$ 3,918,444	\$ 2,427,809	\$ 1,690,000
8980 Interfund Transfers In	5,143,384	4,280,912	350,000	6,486,774	6,648,181	-
Total Other Financing Sources	\$ 5,143,384	\$ 4,280,912	\$ 350,000	\$ 6,486,774	\$ 6,648,181	\$ -
Total Revenues and Other Financing Sources	\$ 13,524,690	\$ 8,870,644	\$ 3,544,000	\$ 10,405,218	\$ 9,075,990	\$ 1,690,000
<u>Uses:</u>						
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	3,859,975	587,950	470,449
5800 Other Services and Expenses	77	-	-	35,000	20,063	-
Total Other Operating Expenses	\$ 714,776	\$ 449,093	\$ 3,285,154	\$ 3,896,329	\$ 606,097	\$ 470,449
6100 Sites and Site Improvements	172,750	77,257	195,223	1,029,024	81,695	955,629
6200 Buildings	4,972,323	7,922,052	7,168,327	9,293,620	4,181,732	4,824,342
6400 Equipment	894,873	583,843	115,885	595,086	526,630	382,898
Total Capital Outlay	\$ 6,039,946	\$ 8,583,152	\$ 7,479,435	\$ 10,917,730	\$ 4,790,057	\$ 6,162,869

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
Total Expenses	<u>\$ 6,754,722</u>	<u>\$ 9,032,245</u>	<u>\$ 10,764,589</u>	<u>\$ 14,814,059</u>	<u>\$ 5,396,154</u>	<u>\$ 6,633,318</u>
Net Revenues Over (Under) Expenses	\$ 6,769,968	\$ (161,601)	\$ (7,220,589)	\$ (4,408,841)	\$ 3,679,836	\$ (4,943,318)
Beginning Fund Balance	22,307,351	29,077,319	28,915,718	28,915,718	28,915,718	32,595,554
Ending Fund Balance	<u>\$ 29,077,319</u>	<u>\$ 28,915,718</u>	<u>\$ 21,695,129</u>	<u>\$ 24,506,877</u>	<u>\$ 32,595,554</u>	<u>\$ 27,652,236</u>
7900 Designated Reserves	-	-	106,028	147,459	-	128,507
7913 Restricted Capital Reserve	-	-	19,298,959	23,451,931	-	27,523,729
7999 Undesignated Reserve	-	-	2,290,142	907,487	-	-
Total Budgeted Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,695,129</u>	<u>\$ 24,506,877</u>	<u>\$ -</u>	<u>\$ 27,652,236</u>

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	525,929	713,454	444,800	444,800	783,466	550,000
8890 Other Local Revenues	124,990	-	-	-	-	-
Total Local Revenues	\$ 650,919	\$ 713,454	\$ 444,800	\$ 444,800	\$ 783,466	\$ 550,000
Total Revenues	\$ 650,919	\$ 713,454	\$ 444,800	\$ 444,800	\$ 783,466	\$ 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	\$ 783,466	\$ 550,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	811,167	302,341	298,270	298,270	256,605	325,464
2300 Variable Non-Instructional	599	-	-	-	-	-
Total Classified Salaries	\$ 811,766	\$ 302,341	\$ 298,270	\$ 298,270	\$ 256,605	\$ 325,464
3000 Benefits	335,749	126,473	150,699	150,699	130,908	174,438
Total Salaries and Benefits	\$ 1,147,515	\$ 428,814	\$ 448,969	\$ 448,969	\$ 387,513	\$ 499,902
4000 Supplies and Materials	\$ 1,545	\$ 552	\$ 1,000	\$ 1,000	\$ 1,436	\$ 2,230
5100 Consultants	1,949,447	725,815	1,184,712	1,184,712	819,768	370,252
5500 Utilities and Housekeeping	-	-	-	-	1,925	-
5600 Contract Services	46,397	41,287	26,500	26,500	9,861	5,000
5800 Other Services and Expenses	556	94	-	-	-	-
Total Other Operating Expenses	\$ 1,996,400	\$ 767,196	\$ 1,211,212	\$ 1,211,212	\$ 831,554	\$ 375,252

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6200 Buildings	9,609,814	11,289,064	19,717,652	19,717,652	13,894,708	9,116,936
6400 Equipment	860,581	917,199	1,145,110	1,145,110	338,014	1,704,223
Total Capital Outlay	\$ 10,470,395	\$ 12,206,263	\$ 20,862,762	\$ 20,862,762	\$ 14,232,722	\$ 10,821,159
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	\$ 15,453,225	\$ 11,698,543
Net Revenues Over (Under) Expenses	\$ (13,015,103)	\$ (12,679,982)	\$ (22,079,143)	\$ (22,079,143)	\$ (14,669,759)	\$ (11,148,543)
Beginning Fund Balance	65,531,550	52,516,447	39,794,133	39,836,467	39,836,465	25,166,706
Ending Fund Balance	\$ 52,516,447	\$ 39,836,465	\$ 17,714,990	\$ 17,757,324	\$ 25,166,706	\$ 14,018,163
7913 Restricted Capital Reserve	-	-	17,714,990	17,757,324	-	14,018,163
Total Budgeted Reserves	\$ -	\$ -	\$ 17,714,990	\$ 17,757,324	\$ -	\$ 14,018,163

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	1,371,558	1,522,146	1,203,600	1,203,600	1,037,187	1,000,000
Total Local Revenues	\$ 1,371,558	\$ 1,522,146	\$ 1,203,600	\$ 1,203,600	\$ 1,037,187	\$ 1,000,000
Total Revenues	\$ 1,371,558	\$ 1,522,146	\$ 1,203,600	\$ 1,203,600	\$ 1,037,187	\$ 1,000,000
8900 Other Financing Sources, Miscellaneous	-	-	-	-	567,686	-
8940 Proceeds of General Long-Term Debt	-	-	-	-	-	110,000,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 567,686	\$ 110,000,000
Total Revenues and Other Financing Sources	\$ 1,371,558	\$ 1,522,146	\$ 1,203,600	\$ 1,203,600	\$ 1,604,873	\$ 111,000,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	156,803	698,608	687,165	687,165	587,105	723,278
2300 Variable Non-Instructional	109	-	-	-	-	-
Total Classified Salaries	\$ 156,912	\$ 698,608	\$ 687,165	\$ 687,165	\$ 587,105	\$ 723,278
3000 Benefits	65,236	290,906	346,752	346,752	299,656	381,694
Total Salaries and Benefits	\$ 222,148	\$ 989,514	\$ 1,033,917	\$ 1,033,917	\$ 886,761	\$ 1,104,972
4000 Supplies and Materials	\$ -	\$ 1,287	\$ 2,000	\$ 2,000	\$ 5,029	\$ 7,000
5100 Consultants	93,389	1,992,564	2,000,000	2,000,000	3,096,755	4,000,000
5600 Contract Services	4,928	127,211	130,000	130,000	62,809	125,000
5800 Other Services and Expenses	4,474	4,701	-	-	2,441	-
Total Other Operating Expenses	\$ 102,791	\$ 2,124,476	\$ 2,130,000	\$ 2,130,000	\$ 3,162,005	\$ 4,125,000

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
6200 Buildings	6,869,213	21,515,241	50,499,068	50,499,068	65,769,661	83,932,221
6400 Equipment	22,844	134,712	1,350,454	1,350,454	538,567	7,004,385
Total Capital Outlay	\$ 6,892,057	\$ 21,649,953	\$ 51,849,522	\$ 51,849,522	\$ 66,308,228	\$ 90,936,606
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	\$ 70,362,023	\$ 96,173,578
Net Revenues Over (Under) Expenses	\$ (6,409,593)	\$ (23,687,796)	\$ (53,811,839)	\$ (53,811,839)	\$ (68,757,150)	\$ 14,826,422
Beginning Fund Balance	118,735,351	112,325,758	88,637,961	88,637,961	88,637,962	19,880,812
Ending Fund Balance	\$ 112,325,758	\$ 88,637,962	\$ 34,826,122	\$ 34,826,122	\$ 19,880,812	\$ 34,707,234
7913 Restricted Capital Reserve	-	-	34,826,122	34,826,122	-	34,707,234
Total Budgeted Reserves	\$ -	\$ -	\$ 34,826,122	\$ 34,826,122	\$ -	\$ 34,707,234

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8840 Sales and Commissions	6,555,598	6,364,898	7,383,030	7,383,030	5,667,669	7,066,273
8850 Other Sales Revenue	2,946,990	2,603,715	2,832,569	2,832,569	2,413,343	2,597,091
Total Local Revenues	\$ 9,502,588	\$ 8,968,613	\$ 10,215,599	\$ 10,215,599	\$ 8,081,012	\$ 9,663,364
Total Revenues	\$ 9,502,588	\$ 8,968,613	\$ 10,215,599	\$ 10,215,599	\$ 8,081,012	\$ 9,663,364
8910 Resale Rebates	211,781	184,718	268,311	268,311	-	268,311
8980 Interfund Transfers In	-	-	-	390,736	390,736	-
Total Other Financing Sources	\$ 211,781	\$ 184,718	\$ 268,311	\$ 659,047	\$ 390,736	\$ 268,311
Total Revenues and Other Financing Sources	\$ 9,714,369	\$ 9,153,331	\$ 10,483,910	\$ 10,874,646	\$ 8,471,748	\$ 9,931,675
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,266,587	1,236,087	1,191,946	1,191,946	1,153,499	1,127,109
2300 Variable Non-Instructional	415,302	403,969	398,000	398,000	392,160	408,000
Total Classified Salaries	\$ 1,681,889	\$ 1,640,056	\$ 1,589,946	\$ 1,589,946	\$ 1,545,659	\$ 1,535,109
3000 Benefits	658,582	700,146	727,518	727,518	681,090	679,615
Total Salaries and Benefits	\$ 2,340,471	\$ 2,340,202	\$ 2,317,464	\$ 2,317,464	\$ 2,226,749	\$ 2,214,724
4000 Supplies and Materials	\$ 17,345	\$ 16,714	\$ 20,547	\$ 20,547	\$ 15,688	\$ 20,547

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
5200 Travel	1,764	60	1,434	1,434	698	20,256
5500 Utilities and Housekeeping	55,827	55,817	51,150	51,150	57,735	51,150
5600 Contract Services	51,218	64,155	-	-	53,823	14,000
5690 Other Operating Expenses	49,559	63,576	82,368	82,368	74,856	82,368
5800 Other Services and Expenses	238,738	248,290	172,092	172,092	230,001	171,357
5930 Depreciation	7,218	6,922	1,000	1,000	6,213	1,000
Total Other Operating Expenses	\$ 404,324	\$ 438,820	\$ 308,044	\$ 308,044	\$ 423,326	\$ 340,131
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	5,909,260	7,840,583
Total Transfers and Other Outgo	\$ 7,019,481	\$ 6,785,891	\$ 7,856,583	\$ 7,856,583	\$ 5,909,260	\$ 7,840,583
Total Expenses	\$ 9,792,635	\$ 9,590,857	\$ 10,502,638	\$ 10,502,638	\$ 8,581,955	\$ 10,415,985
Net Revenues Over (Under) Expenses	\$ (78,266)	\$ (437,526)	\$ (18,728)	\$ 372,008	\$ (110,207)	\$ (484,310)
Beginning Fund Balance	1,657,543	1,579,277	1,141,751	1,141,751	1,141,751	1,031,544
Ending Fund Balance	\$ 1,579,277	\$ 1,141,751	\$ 1,123,023	\$ 1,513,759	\$ 1,031,544	\$ 547,234
7900 Designated Reserves	-	-	128,614	128,614	-	18,727
7999 Undesignated Reserve	-	-	994,409	1,385,145	-	528,507
Total Budgeted Reserves	\$ -	\$ -	\$ 1,123,023	\$ 1,513,759	\$ -	\$ 547,234

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8840 Sales and Commissions	1,703,555	1,679,100	1,895,826	1,776,034	1,626,217	1,775,626
8850 Other Sales Revenue	43	9,433	-	-	8,207	-
8890 Other Local Revenues	56,272	35,411	25,000	25,000	38,276	25,000
Total Local Revenues	\$ 1,759,870	\$ 1,723,944	\$ 1,920,826	\$ 1,801,034	\$ 1,672,700	\$ 1,800,626
Total Revenues	\$ 1,759,870	\$ 1,723,944	\$ 1,920,826	\$ 1,801,034	\$ 1,672,700	\$ 1,800,626
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	\$ 1,672,700	\$ 1,800,626
<u>Uses:</u>						
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	252,152	321,727
2300 Variable Non-Instructional	217,936	266,455	195,500	195,500	211,055	195,500
Total Classified Salaries	\$ 399,875	\$ 480,924	\$ 502,576	\$ 502,576	\$ 463,207	\$ 517,227
3000 Benefits	141,469	168,821	203,306	203,306	206,174	210,680
Total Salaries and Benefits	\$ 547,312	\$ 649,745	\$ 705,882	\$ 705,882	\$ 669,381	\$ 727,907
4000 Supplies and Materials	\$ 33,331	\$ 27,419	\$ 46,376	\$ 46,376	\$ 17,744	\$ 46,376

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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	12,985	11,260
5600 Contract Services	31,964	24,130	37,000	37,000	23,069	37,000
5690 Other Operating Expenses	7,417	5,485	4,908	4,908	2,447	4,908
5800 Other Services and Expenses	51,463	53,329	63,260	63,260	49,311	63,260
5930 Depreciation	6,872	8,013	2,102	2,102	6,505	2,101
Total Other Operating Expenses	\$ 109,326	\$ 116,499	\$ 125,880	\$ 125,880	\$ 98,668	\$ 125,879
6400 Equipment	9,706	13,848	10,000	10,000	35,150	10,000
Total Capital Outlay	\$ 9,706	\$ 13,848	\$ 10,000	\$ 10,000	\$ 35,150	\$ 10,000
7700 Cost of Goods Sold	822,331	802,137	890,000	890,000	737,268	867,568
Total Transfers and Other Outgo	\$ 822,331	\$ 802,137	\$ 890,000	\$ 890,000	\$ 737,268	\$ 867,568
Total Expenses	\$ 1,522,006	\$ 1,609,648	\$ 1,778,138	\$ 1,778,138	\$ 1,558,211	\$ 1,777,730
Net Revenues Over (Under) Expenses	\$ 245,864	\$ 114,296	\$ 142,688	\$ 22,896	\$ 114,489	\$ 22,896
Beginning Fund Balance	769,284	1,015,148	1,129,445	1,129,444	1,129,444	1,243,933
Ending Fund Balance	\$ 1,015,148	\$ 1,129,444	\$ 1,272,133	\$ 1,152,340	\$ 1,243,933	\$ 1,266,829
7999 Undesignated Reserve	-	-	1,272,133	1,152,340	-	1,266,829
Total Budgeted Reserves	\$ -	\$ -	\$ 1,272,133	\$ 1,152,340	\$ -	\$ 1,266,829

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	7,658	12,267	11,450	11,450	20,404	11,450
Total Local Revenues	\$ 7,658	\$ 12,267	\$ 11,450	\$ 11,450	\$ 20,404	\$ 11,450
Total Revenues	\$ 7,658	\$ 12,267	\$ 11,450	\$ 11,450	\$ 20,404	\$ 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	\$ 120,404	\$ 61,450
<u>Uses:</u>						
5400 Insurance	49,159	39,913	50,000	50,000	78,085	50,000
Total Other Operating Expenses	\$ 49,159	\$ 39,913	\$ 50,000	\$ 50,000	\$ 78,085	\$ 50,000
Total Expenses	\$ 49,159	\$ 39,913	\$ 50,000	\$ 50,000	\$ 78,085	\$ 50,000
Net Revenues Over (Under) Expenses	\$ 58,499	\$ 72,354	\$ 61,450	\$ 61,450	\$ 42,319	\$ 11,450
Beginning Fund Balance	695,356	753,855	826,209	826,209	826,209	868,528
Ending Fund Balance	\$ 753,855	\$ 826,209	\$ 887,659	\$ 887,659	\$ 868,528	\$ 879,978
7911 Self-Insurance Claims Reserve	-	-	887,659	887,659	-	879,978
Total Budgeted Reserves	\$ -	\$ -	\$ 887,659	\$ 887,659	\$ -	\$ 879,978

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	197,175	208,407	171,165	171,165	287,084	171,165
Total Local Revenues	\$ 197,175	\$ 208,407	\$ 171,165	\$ 171,165	\$ 287,084	\$ 171,165
Total Revenues	\$ 197,175	\$ 208,407	\$ 171,165	\$ 171,165	\$ 287,084	\$ 171,165
8900 Other Financing Sources, Miscellaneous	-	-	-	-	364,890	-
8980 Interfund Transfers In	7,185,464	5,000,000	1,500,000	4,000,000	4,000,000	1,000,000
Total Other Financing Sources	\$ 7,185,464	\$ 5,000,000	\$ 1,500,000	\$ 4,000,000	\$ 4,364,890	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 7,382,639	\$ 5,208,407	\$ 1,671,165	\$ 4,171,165	\$ 4,651,974	\$ 1,171,165
<u>Uses:</u>						
5100 Consultants	50,406	53,689	54,000	54,000	16,846	54,000
5400 Insurance	47,322	-	-	-	-	-
5800 Other Services and Expenses	1,519	1,426	1,500	1,500	3,331	1,700
Total Other Operating Expenses	\$ 99,247	\$ 55,115	\$ 55,500	\$ 55,500	\$ 20,177	\$ 55,700
7300 Interfund Transfers Out	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800	5,215,800
7400 Other Transfers/Uses	134,290	150,115	-	-	-	-
Total Transfers and Other Outgo	\$ 5,834,490	\$ 5,365,915	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800
Total Expenses	\$ 5,933,737	\$ 5,421,030	\$ 5,271,300	\$ 5,271,300	\$ 5,235,977	\$ 5,271,500
Net Revenues Over (Under) Expenses	\$ 1,448,902	\$ (212,623)	\$ (3,600,135)	\$ (1,100,135)	\$ (584,003)	\$ (4,100,335)
Beginning Fund Balance	16,296,805	17,745,707	17,533,084	17,533,084	17,533,084	16,949,081
Ending Fund Balance	\$ 17,745,707	\$ 17,533,084	\$ 13,932,949	\$ 16,432,949	\$ 16,949,081	\$ 12,848,746
7998 Restricted Reserve	-	-	13,932,949	16,432,949	-	12,848,746
Total Budgeted Reserves	\$ -	\$ -	\$ 13,932,949	\$ 16,432,949	\$ -	\$ 12,848,746

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	1,519	2,339	800	800	3,380	800
8890 Other Local Revenues	467,523	456,277	405,544	405,544	436,370	425,092
Total Local Revenues	\$ 469,042	\$ 458,616	\$ 406,344	\$ 406,344	\$ 439,750	\$ 425,892
Total Revenues	\$ 469,042	\$ 458,616	\$ 406,344	\$ 406,344	\$ 439,750	\$ 425,892
Total Revenues and Other Financing Sources	\$ 469,042	\$ 458,616	\$ 406,344	\$ 406,344	\$ 439,750	\$ 425,892
<u>Uses:</u>						
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	\$ 323,639	\$ 397,136
5200 Travel	10,984	5,677	3,000	3,000	10,759	-
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	\$ 5,500
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	\$ 566,529	\$ 402,636
Net Revenues Over (Under) Expenses	\$ 34,647	\$ (49,119)	\$ (97,942)	\$ (97,942)	\$ (126,779)	\$ 23,256
Beginning Fund Balance	1,140,370	1,175,017	1,125,898	1,125,898	1,125,898	999,119
Ending Fund Balance	\$ 1,175,017	\$ 1,125,898	\$ 1,027,956	\$ 1,027,956	\$ 999,119	\$ 1,022,375
7900 Designated Reserves	-	-	23,536	23,536	-	33,220
7999 Undesignated Reserve	-	-	1,004,420	1,004,420	-	989,155
Total Budgeted Reserves	\$ -	\$ -	\$ 1,027,956	\$ 1,027,956	\$ -	\$ 1,022,375

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption 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	33,967	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	\$ 74,121	\$ 82,126
Total Expenses	\$ 51,855	\$ 81,060	\$ 90,177	\$ 90,177	\$ 74,341	\$ 90,177
Net Revenues Over (Under) Expenses	\$ 34,821	\$ 2,349	\$ (6,126)	\$ (6,126)	\$ 14,692	\$ (6,877)
Beginning Fund Balance	8,119	42,940	45,290	45,290	45,289	59,981
Ending Fund Balance	\$ 42,940	\$ 45,289	\$ 39,164	\$ 39,164	\$ 59,981	\$ 53,104
7900 Designated Reserves	-	-	39,164	39,164	-	53,104
Total Budgeted Reserves	\$ -	\$ -	\$ 39,164	\$ 39,164	\$ -	\$ 53,104

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	15,590	24,811	12,468	12,468	38,284	14,868
8880 Nonresident Tuition and Other Student Fees	278,161	277,581	280,580	280,580	266,307	207,130
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	\$ 314,591	\$ 242,998
Total Revenues	\$ 314,835	\$ 302,392	\$ 314,048	\$ 314,048	\$ 314,591	\$ 242,998
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	\$ 314,591	\$ 242,998
<u>Uses:</u>						
2300 Variable Non-Instructional	18,668	23,805	28,050	28,050	16,123	22,050
Total Classified Salaries	\$ 18,668	\$ 23,805	\$ 28,050	\$ 28,050	\$ 16,123	\$ 22,050
3000 Benefits	308	268	350	350	356	455
Total Salaries and Benefits	\$ 18,976	\$ 24,073	\$ 28,400	\$ 28,400	\$ 16,479	\$ 22,505
4000 Supplies and Materials	\$ 11,076	\$ (6,999)	\$ 4,500	\$ 4,500	\$ 17,136	\$ 3,500

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
5100 Consultants	-	6,400	-	-	-	-
5200 Travel	1,990	3,469	4,000	4,000	3,804	8,000
5300 Dues and Memberships	-	-	850	850	550	850
5500 Utilities and Housekeeping	297	366	300	300	355	300
5600 Contract Services	399	-	300	300	1,232	300
5690 Other Operating Expenses	18,187	6,280	7,000	7,000	5,547	7,000
5800 Other Services and Expenses	2,464	2,978	3,500	3,500	2,613	2,500
Total Other Operating Expenses	\$ 23,337	\$ 19,493	\$ 15,950	\$ 15,950	\$ 14,101	\$ 18,950
6200 Buildings	-	-	-	1,100,000	1,100,000	-
6400 Equipment	40,897	6,194	3,500	3,500	8,220	5,500
Total Capital Outlay	\$ 40,897	\$ 6,194	\$ 3,500	\$ 1,103,500	\$ 1,108,220	\$ 5,500
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	\$ 1,267,250	\$ 1,270,836	\$ 167,205
Net Revenues Over (Under) Expenses	\$ 121,169	\$ 146,731	\$ 146,798	\$ (953,202)	\$ (956,245)	\$ 75,793
Beginning Fund Balance	1,503,852	1,625,021	1,771,748	1,771,748	1,771,752	815,507
Ending Fund Balance	\$ 1,625,021	\$ 1,771,752	\$ 1,918,546	\$ 818,546	\$ 815,507	\$ 891,300
7998 Restricted Reserve	-	-	205,820	205,820	-	204,251
7999 Undesignated Reserve	-	-	1,712,726	612,726	-	687,049
Total Budgeted Reserves	\$ -	\$ -	\$ 1,918,546	\$ 818,546	\$ -	\$ 891,300

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

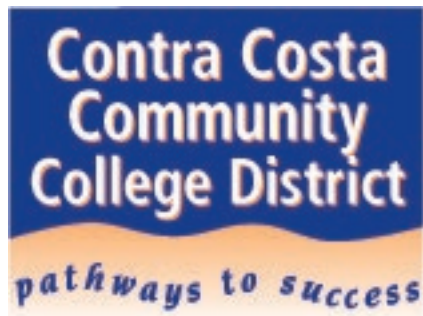
Description	Final Actuals 2016-2017	Final Actuals 2017-2018	Adoption Budget 2018-2019	Adjusted Budget 2018-2019	YTD Actuals 2018-2019	Adoption Budget 2019-2020
<u>Sources:</u>						
8150 Student Financial Aid Revenue	34,179,022	35,064,388	36,476,139	36,476,139	33,655,999	33,834,684
Total Federal Revenues	\$ 34,179,022	\$ 35,064,388	\$ 36,476,139	\$ 36,476,139	\$ 33,655,999	\$ 33,834,684
8620 General Categorical Programs	657,000	1,700,438	1,735,000	1,735,000	2,205,097	2,290,632
8680 Other State Non-Tax Revenues	2,386,170	2,441,194	2,505,000	2,505,000	2,774,747	2,575,000
Total State Revenues	\$ 3,043,170	\$ 4,141,632	\$ 4,240,000	\$ 4,240,000	\$ 4,979,844	\$ 4,865,632
8890 Other Local Revenues	9	-	-	-	-	-
Total Local Revenues	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 37,222,201	\$ 39,206,020	\$ 40,716,139	\$ 40,716,139	\$ 38,635,843	\$ 38,700,316
8980 Interfund Transfers In	240,364	269,336	209,650	404,092	273,112	235,000
Total Other Financing Sources	\$ 240,364	\$ 269,336	\$ 209,650	\$ 404,092	\$ 273,112	\$ 235,000
Total Revenues and Other Financing Sources	\$ 37,462,565	\$ 39,475,356	\$ 40,925,789	\$ 41,120,231	\$ 38,908,955	\$ 38,935,316
<u>Uses:</u>						
5800 Other Services and Expenses	9	-	-	-	-	-
Total Other Operating Expenses	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
7300 Interfund Transfers Out	47,766	80,953	-	-	58,092	-
7500 Student Financial Aid	37,414,790	39,394,403	40,925,789	41,120,231	38,850,863	38,935,316
Total Transfers and Other Outgo	\$ 37,462,556	\$ 39,475,356	\$ 40,925,789	\$ 41,120,231	\$ 38,908,955	\$ 38,935,316
Total Expenses	\$ 37,462,565	\$ 39,475,356	\$ 40,925,789	\$ 41,120,231	\$ 38,908,955	\$ 38,935,316
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2016-2017	Final Actuals 2017-2018	Adoption Budget 2018-2019	Adjusted Budget 2018-2019	YTD Actuals 2018-2019	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	4,530	7,172	5,950	5,950	9,240	5,950
Total Local Revenues	\$ 4,530	\$ 7,172	\$ 5,950	\$ 5,950	\$ 9,240	\$ 5,950
Total Revenues	\$ 4,530	\$ 7,172	\$ 5,950	\$ 5,950	\$ 9,240	\$ 5,950
Total Revenues and Other Financing Sources	\$ 4,530	\$ 7,172	\$ 5,950	\$ 5,950	\$ 9,240	\$ 5,950
<u>Uses:</u>						
5800 Other Services and Expenses	7	10	7	7	17	10
Total Other Operating Expenses	\$ 7	\$ 10	\$ 7	\$ 7	\$ 17	\$ 10
7400 Other Transfers/Uses	-	6,000	8,000	8,000	6,000	11,000
Total Transfers and Other Outgo	\$ -	\$ 6,000	\$ 8,000	\$ 8,000	\$ 6,000	\$ 11,000
Total Expenses	\$ 7	\$ 6,010	\$ 8,007	\$ 8,007	\$ 6,017	\$ 11,010
Net Revenues Over (Under) Expenses	\$ 4,523	\$ 1,162	\$ (2,057)	\$ (2,057)	\$ 3,223	\$ (5,060)
Beginning Fund Balance	491,520	496,043	497,205	497,205	497,205	500,428
Ending Fund Balance	\$ 496,043	\$ 497,205	\$ 495,148	\$ 495,148	\$ 500,428	\$ 495,368
7998 Restricted Reserve	-	-	495,148	495,148	-	495,368
Total Budgeted Reserves	\$ -	\$ -	\$ 495,148	\$ 495,148	\$ -	\$ 495,368

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Adoption 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	Adoption Budget 2019-2020
<u>Sources:</u>						
8860 Interest and Investment Income	10,443,808	7,065,466	6,877,440	6,877,440	5,519,558	5,500,000
Total Local Revenues	\$ 10,443,808	\$ 7,065,466	\$ 6,877,440	\$ 6,877,440	\$ 5,519,558	\$ 5,500,000
Total Revenues	\$ 10,443,808	\$ 7,065,466	\$ 6,877,440	\$ 6,877,440	\$ 5,519,558	\$ 5,500,000
8980 Interfund Transfers In	5,700,200	5,215,800	5,215,800	5,215,800	5,215,800	5,215,800
Total Other Financing Sources	\$ 5,700,200	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800	\$ 5,215,800
Total Revenues and Other Financing Sources	\$ 16,144,008	\$ 12,281,266	\$ 12,093,240	\$ 12,093,240	\$ 10,735,358	\$ 10,715,800
<u>Uses:</u>						
5800 Other Services and Expenses	302,333	355,956	357,500	357,500	377,549	375,000
Total Other Operating Expenses	\$ 302,333	\$ 355,956	\$ 357,500	\$ 357,500	\$ 377,549	\$ 375,000
Total Expenses	\$ 302,333	\$ 355,956	\$ 357,500	\$ 357,500	\$ 377,549	\$ 375,000
Net Revenues Over (Under) Expenses	\$ 15,841,675	\$ 11,925,310	\$ 11,735,740	\$ 11,735,740	\$ 10,357,809	\$ 10,340,800
Beginning Fund Balance	79,999,147	95,840,822	107,766,133	107,766,133	107,766,132	118,123,941
Ending Fund Balance	\$ 95,840,822	\$ 107,766,132	\$ 119,501,873	\$ 119,501,873	\$ 118,123,941	\$ 128,464,741
7998 Restricted Reserve	-	-	119,501,873	119,501,873	-	128,464,741
Total Budgeted Reserves	\$ -	\$ -	\$ 119,501,873	\$ 119,501,873	\$ -	\$ 128,464,741



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

AB 2020 data as of 08/29/19

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	66,746,475	66,746,475	0	0	66,746,475	66,746,475
Noninstructional Salaries (CA 1200 and 1400)	408		15,256,968		0		15,256,968
Subtotal Academic Salaires	409	66,746,475	82,003,443	0	0	66,746,475	82,003,443
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		29,494,017		0		29,494,017
Noninstructional Aides (CA 2200 and 2400)	416	3,924,013	4,045,882	0	0	3,924,013	4,045,882
Subtotal Classified Salaries	419	3,924,013	33,539,899	0	0	3,924,013	33,539,899
Employee Benefits (CA 3000)	429	33,828,921	63,966,798	0	0	33,828,921	63,966,798
Supplies and Materials (CA 4000)	435		3,233,376		0		3,233,376
Other Operating Expenses and Services (CA 5000)	449	631,125	18,147,736	0	0	631,125	18,147,736
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		599,585		0		599,585
Total (409 + 419 + 429) and (435 + 449 + 451)	459	105,130,534	201,490,837	0	0	105,130,534	201,490,837
Less Exclusions for Current Expenses of Education	469	7,264,848	19,889,334	0	0	7,264,848	19,889,334
Totals for ESC 84362, 50 percent law (459 - 469)	470	97,865,686	181,601,503	0	0	97,865,686	181,601,503
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.89%	100.00%			53.89%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		90,800,751				90,800,751
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		90,800,751				90,800,751

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

AB 2020 data as of 08/29/19

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	10,794,827	10,794,827	0	0	10,794,827	10,794,827
Noninstructional Salaries (CA 1200 and 1400)	408		3,496,662		283,717		3,780,379
Subtotal Academic Salaires	409	10,794,827	14,291,489	0	283,717	10,794,827	14,575,206
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,581,668		1,602,033		6,183,701
Noninstructional Aides (CA 2200 and 2400)	416	648,098	648,098	0	0	648,098	648,098
Subtotal Classified Salaries	419	648,098	5,229,766	0	1,602,033	648,098	6,831,799
Employee Benefits (CA 3000)	429	3,378,518	7,077,210	2,174,606	4,610,019	5,553,124	11,687,229
Supplies and Materials (CA 4000)	435		403,686		60,201		463,887
Other Operating Expenses and Services (CA 5000)	449	0	1,004,548	0	2,035,945	0	3,040,493
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		196,600		3,631		200,231
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,821,443	28,203,299	2,174,606	8,595,546	16,996,049	36,798,845
Less Exclusions for Current Expenses of Education	469	0	0	1,318,859	3,205,338	1,318,859	3,205,338
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,821,443	28,203,299	855,747	5,390,208	15,677,190	33,593,507
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.55%	100.00%			46.67%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		14,101,649				16,796,753
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		14,101,649				16,796,753

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

AB 2020 data as of 08/29/19

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	39,731,989	39,731,989	0	0	39,731,989	39,731,989
Noninstructional Salaries (CA 1200 and 1400)	408		5,984,492		873,472		6,857,964
Subtotal Academic Salaires	409	39,731,989	45,716,481	0	873,472	39,731,989	46,589,953
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		10,269,660		4,932,133		15,201,793
Noninstructional Aides (CA 2200 and 2400)	416	1,902,507	1,902,507	0	0	1,902,507	1,902,507
Subtotal Classified Salaries	419	1,902,507	12,172,167	0	4,932,133	1,902,507	17,104,300
Employee Benefits (CA 3000)	429	12,739,815	20,769,024	6,694,897	14,192,734	19,434,712	34,961,758
Supplies and Materials (CA 4000)	435		1,278,506		185,339		1,463,845
Other Operating Expenses and Services (CA 5000)	449	0	3,869,174	0	6,268,007	0	10,137,181
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		338,627		11,178		349,805
Total (409 + 419 + 429) and (435 + 449 + 451)	459	54,374,311	84,143,979	6,694,897	26,462,863	61,069,208	110,606,842
Less Exclusions for Current Expenses of Education	469	0	0	4,060,333	9,868,181	4,060,333	9,868,181
Totals for ESC 84362, 50 percent law (459 - 469)	470	54,374,311	84,143,979	2,634,564	16,594,682	57,008,875	100,738,661
Percentage of CEE (470, col. 1 / 470, col.2)	471	64.62%	100.00%			56.59%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		42,071,989				50,369,330
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		42,071,989				50,369,330

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

AB 2020 data as of 08/29/19

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	16,219,659	16,219,659	0	0	16,219,659	16,219,659
Noninstructional Salaries (CA 1200 and 1400)	408		4,212,976		405,649		4,618,625
Subtotal Academic Salaires	409	16,219,659	20,432,635	0	405,649	16,219,659	20,838,284
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		5,817,995		2,290,528		8,108,523
Noninstructional Aides (CA 2200 and 2400)	416	1,373,408	1,495,277	0	0	1,373,408	1,495,277
Subtotal Classified Salaries	419	1,373,408	7,313,272	0	2,290,528	1,373,408	9,603,800
Employee Benefits (CA 3000)	429	5,731,913	10,726,574	3,109,172	6,591,238	8,841,085	17,317,812
Supplies and Materials (CA 4000)	435		837,694		86,073		923,767
Other Operating Expenses and Services (CA 5000)	449	631,125	2,059,141	0	2,910,921	631,125	4,970,062
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		44,358		5,191		49,549
Total (409 + 419 + 429) and (435 + 449 + 451)	459	23,956,105	41,413,674	3,109,172	12,289,600	27,065,277	53,703,274
Less Exclusions for Current Expenses of Education	469	0	441,000	1,885,656	4,582,875	1,885,656	5,023,875
Totals for ESC 84362, 50 percent law (459 - 469)	470	23,956,105	40,972,674	1,223,516	7,706,725	25,179,621	48,679,399
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.47%	100.00%			51.73%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		20,486,337				24,339,699
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		20,486,337				24,339,699

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	\$114,500	97	\$578,500	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	\$281,450	170	\$1,350,275	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

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

* Projected
⁽¹⁾ Chancellor's Cabinet -2% FY 03-04 only
⁽²⁾ Classified 7% furlough. Conf, Mgr/Sup, Cabinet -7% FY 04-05 only
⁽³⁾ Faculty 3.38% for FY 04-05 and 5.25% for FY 05-06 administered as 6.9% 4/1/05 - 6/30/06
⁽⁴⁾ Medical copay \$0 to \$5
⁽⁵⁾ Medical copay \$5 to \$15
⁽⁶⁾ Dental plan switch to ACSIG Insured
⁽⁷⁾ Dental plan switch to ACSIG Self-insured
⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

GLOSSARY

APPENDIX D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

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

policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

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

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

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

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

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

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

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

Other Post-Employment Benefits (OPEB)

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Proposition 111 (1990)

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

Public Employees' Retirement System (PERS)

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

Public Employment Relations Board (PERB)

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

Reserves

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

- **Board 5% Reserve**

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

- **Board 5% Contingency Reserve**

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

State Teachers' Retirement System (STRS)

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

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

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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