



**TENTATIVE BUDGET
FISCAL YEAR 2012-13**

PRESENTED TO THE GOVERNING BOARD

JUNE 27, 2012

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Prepared in collaboration with the Fiscal Services Staff

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

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TENTATIVE BUDGET FISCAL YEAR 2012-13

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TENTATIVE BUDGET FISCAL YEAR 2012-13

I. INTRODUCTION

In preparing the Tentative Budget for the District, the goal is to develop a balanced budget that provides for programs and services and meets the needs of the communities served by the Contra Costa Community College District (District). The foundation of the budget development process incorporates shared values, honesty, integrity, transparency and collaboration with the colleges and participatory governance committees. Fiscal prudence is exercised in the development and management of the budget.

In January, Governor Jerry Brown released the State of California proposed budget and predicted a \$9.2 billion shortfall. This shortfall was to be bridged through a combination of spending cuts and temporary tax increases requiring voter approval in November. Subsequently, the revised budget in May painted a much grimmer picture of a \$15.7 billion shortfall driven by lower tax receipts, federal injunctions against certain spending cuts, and expenses being higher than anticipated. The following table indicates the make-up of the state budget gap as projected by Governor Brown in his revised May budget:

California's Financial Structural Deficit

Revenues and Transfers	\$ 88.1B
Prior Year Balance	<u>-6.9B</u>
Total Revenues Available:	<u>\$ 81.2B</u>
Proposition 98 Expenditures	\$ 37.2B
Non-Proposition 98 Expenditures	59.0B
Reserve for Encumbrances	<u>0.7B</u>
Total Expenditures:	<u>\$ 96.9B</u>
Deficit to Close	<u>\$ 15.7B</u>

Closing the Gap

Consistent in both the January proposed budget and the May revised budget has been Governor Brown's reliance on a tax proposal to provide enhanced revenue to help close the FY 2012-13 state structural deficit of \$15.7 billion. This proposed tax measure, reached in a compromise with the California Federation of Teachers, calls for a ¼ percent increase in the sales tax and 1 to 3 percent increase in the personal income tax for high earners (\$250,000 and above). This tax measure will require majority voter approval in November 2012 in order to be implemented.

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The Legislative Analyst Office’s analysis of this tax measure projects it will provide a \$6.8 to \$9 billion revenue increase in FY 2012-13. The marketing and explanation of the tax measure to the public has been that the revenue generated will be spent on K-14 education. Alternatively, Governor Brown has been quite clear that failure to pass the tax measure will mean additional cuts to K-14 education. The table below shows how these disparate outcomes affect the District.

	Revenue Increase/(Decrease)	Workload Reduction (FTES)
Taxes Pass	\$0	0
Taxes Fail	(\$7,800,000)	(1,710)

Following is a more detailed look at the tax measure’s impact.

Taxes Pass

- The tax package consists of a ¼ cent sales tax increase (sunset date of 2016) and a 1 to 3 percent income tax increase on high earners (sunset date of 2018).
- Any “increases” the District would receive would be used to pay back the \$961 million in deferrals the state owes to the community college system (\$17 million for the District).
- Therefore, revenue generated from this tax proposal would be used to keep revenue at its current level with timelier disbursements. This is helpful for cash flow, as well as for shrinking the carry forward deficits in subsequent years.
- Taxes passing will not fund COLAs, growth or provide restoration to categorical programs; however, no further workload reductions would occur in FY 2012-13.
- Essentially, based upon the Governor’s proposal, the best-case scenario for the District would allow for static revenue in FY 2012-13.

Taxes Fail

- Automatic trigger reductions would take place in the form of workload reductions.
- The triggers would institute \$6.1 billion in total state reductions, of which 90 percent or \$5.5 billion would go against K-14.
- In addition, the deferral buyback would not occur and prior year deficits would continue to carry forward.
- Ultimately, in this scenario, the District would lose funding for 1,710 FTES, approximately 440 course sections. In dollars, these 1,710 FTES equate to nearly \$7.8 million in base funding loss.

Planning

With the unknown of the tax proposal and absent a state budget with defined revenues for community colleges, the District has developed a set of assumptions for revenue and expenses to prepare the FY 2012-13 Tentative Budget. Until the Governor signs the state budget into law and, more realistically, until we know the outcome of the November tax measure, the assumptions used in the development of the Tentative Budget will be adjusted as more current information becomes available.

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II. STATUS OF FISCAL YEAR 2011–12

In September 2011, the Board adopted the FY 2011-12 budget. Since that time, several changes have occurred. A one-time deficit factor of 0.6% (Tier 1), identified and planned for in the adopted budget, was enacted based upon revenue projections falling short of what was passed in the legislature. This Tier 1 deficit resulted in a one-time revenue loss to the District of \$815,000. In addition, a workload reduction (Tier 2) occurred resulting in an ongoing loss of 430 FTES, equivalent to \$2 million. This workload reduction will carry forward into subsequent years, but was planned for and anticipated during the budgeting process.

Other changes within FY 2011-12 include the restoration of furloughs to classified staff and the refunding of health care contributions made by the faculty. The financial impact of restoring the concessions is \$1.8 million. Finally, the statewide shortfall in enrollment fee collections and property taxes is causing a much larger-than-anticipated deficit factor to emerge. As of the first apportionment report from the State Chancellor’s Office, a 3.5% deficit factor is predicted. The District had anticipated and planned for a 1% shortfall based on historical trends and conservative budgeting; the remaining 2.5% that was unanticipated will, if ultimately realized, result in a one-time shortfall of \$3.3 million. This shortfall is anticipated and assumed in the FY 2012-13 Tentative Budget and adversely affects the opening fund balance.

FTES

The P-2 apportionment report projects the District to exceed its funded level of resident FTES by 835, or 3%. The table below summarizes.

2011-12 Resident FTES Targets/Projected/Funded				
	Target FTES	% Of Total	Projected FTES	Funded FTES
CCC	5,672	20.13%	6,006	5,601
DVC	14,862	52.74%	14,781	14,635
LMC	7,647	27.13%	7,835	7,551
Total	28,181	100.00%	28,622	27,787

The District receives a substantial amount of revenue from non-resident and international students. These students pay a much higher rate than state residents, which allows us to supplement and augment offerings and services Districtwide. In FY 2011-12, an estimated \$10 million will be collected in non-resident fees. The P-2 apportionment report projects the District to exceed its targeted level of non-resident FTES by 235, or 11%. The table below summarizes.

2011-12 Non-resident (NR) FTES Targets and Projected			
	Target NR FTES	% Of Total	Projected NR FTES
CCC	193	9.22%	221
DVC	1,800	86.00%	2,007
LMC	100	4.78%	100
Total	2,093	100.00%	2,328

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Instructional Service Agreements

Findings from a compliance audit conducted two years ago centering on instructional service agreements (ISAs) resulted in the District's base apportionment being reduced. In addition, the District is required to pay back \$4.5 million over a three-year period for over-claimed FTES from FY 2006-07 through FY 2009-10. The first of these payments will be deducted from our apportionment revenue in FY 2011-12. The table below summarizes the three-year ISA payment schedule.

	FY 2011-12	FY 2012-13	FY 2013-14
Districtwide Reserves	\$1,040,967	-	-
CCC	159,917	\$ 523,099	\$ 523,099
LMC	298,444	976,229	976,229
Total	\$1,499,328	\$1,499,328	\$1,499,328

Estimated Ending Fund Balance

All the major revenue targets the District set in the FY 2011-12 Adopted Budget will be achieved. The District is eligible to receive full funding from the state for its resident FTES and will collect more than originally budgeted in non-resident tuition. Other local revenues are also slightly above budgeted amount. Historically, the District has budgeted conservatively on the revenue side, which has been a benefit in tough economic times.

On the expense side, the District is trending extremely close to its Adopted Budget, with a variance of less than 1 percent. While substantial shifts can occur in the month of June due to year-end closing, the vast majority of expenses are set.

Mentioned earlier was a statewide enrollment fee and property tax shortage. These shortages cause a deficit factor for community colleges, which is a one-time reduction in apportionment dollars. Due to the shortage in enrollment and property tax collections reported on the P-1 apportionment report, the District is assuming that the deficit factor will adversely affect our ending fund balance by \$4 million (over \$600,000 of this was anticipated in the Adopted Budget).

The table below illustrates the estimated ending fund balance for FY 2011-12, which becomes the beginning fund balance for the FY 2012-13 Tentative Budget.

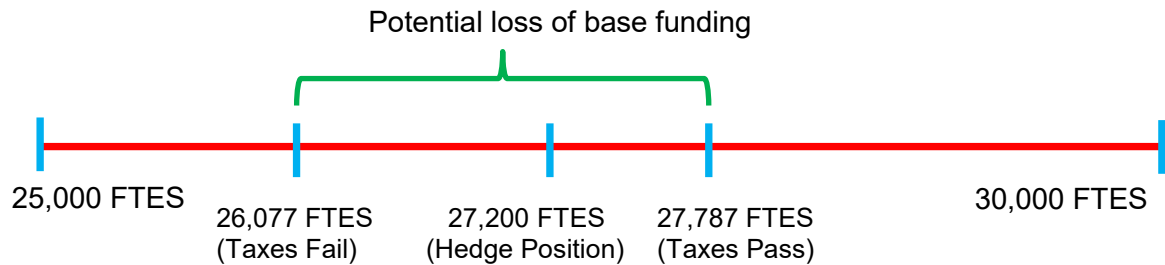
	Adopted Budget	Estimated Actuals	Difference
Opening Fund Balance	\$ 33,638,527	\$ 33,517,491	(\$ 121,036)
Plus Revenue	154,216,046	156,006,937	1,790,891
Less Expenses	157,276,175	158,102,771	826,596
Less Deficit Factor	-	4,000,000	4,000,000
Ending Fund Balance	\$ 30,578,398	\$ 27,421,657	(\$3,156,741)

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FISCAL YEAR 2012-13**

III. FISCAL YEAR 2012-13 TENTATIVE BUDGET

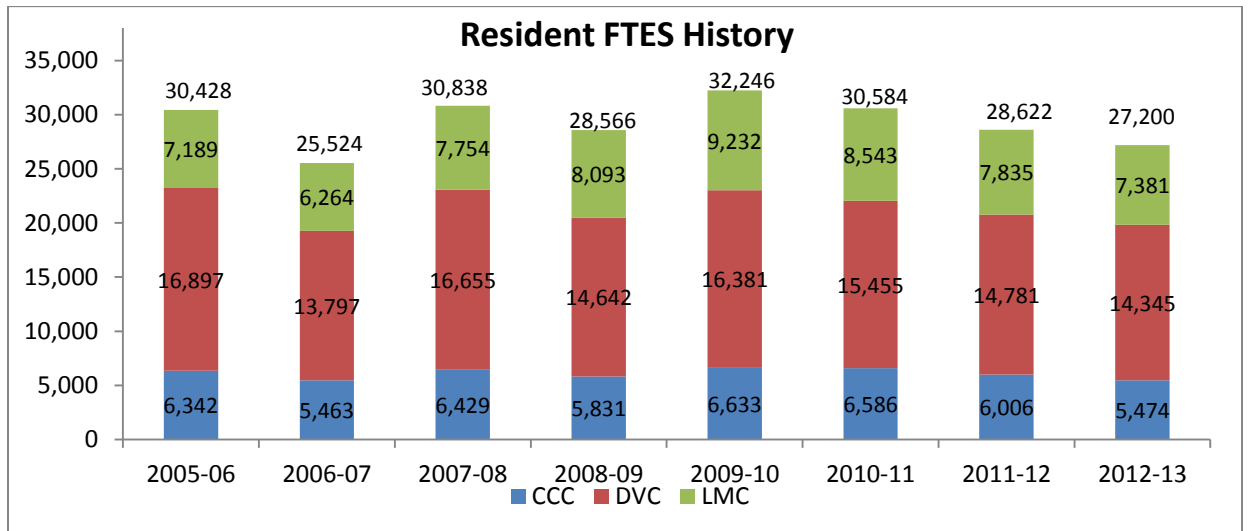
California community colleges must confront and plan for a large level of uncertainty in FY 2012-13. The Governor’s revised budget funds community colleges at a level consistent with FY 2011-12, but only because that budget assumes the passage of the November tax measure. Should the tax measure fail, the District will be faced with a workload adjustment of 1,710 FTES, approximately \$7.8 million in base funding that will be lost.

In preparing for FY 2012-13, the District developed a hedge strategy and chose an FTES target between the two extremes of the possible FTES funding range. That funding range is 26,077 to 27,787 FTES, a difference of 1,710 FTES and \$7.8 million in funding. Because the tax measure results in such a significant swing in funded FTES, the District is targeting 27,200 FTES as a hedge position until the outcome of the tax measure is known. In the event the taxes pass, this target will allow the District to augment its spring 2013 semester course offerings and still reach the 27,787 FTES target. Conversely, if the taxes fail and the funded FTES drops to 26,077, the District will reduce course offerings in the spring 2013 semester in an effort to minimize the unfunded FTES. Below is an illustration of the impact the tax measure could have on the District.



FTES

The erosion of state funding has resulted in the District becoming a smaller organization, serving fewer students than in the past and employing fewer staff. With the FY 2012-13 FTES target of 27,200, the District will be reverting back to numbers not seen since FY 2006-07. Following is a graph reflecting a six-year history of actual resident FTES, with a projection for FY 2011-12 and targets for FY 2012-13.



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The District has set non-resident (NR) targets at a level of 2,193 FTES. The breakdown of these targets by college is shown below. At this target, \$10.5 million in revenue is anticipated Districtwide.

	CCC	DVC	LMC	Total
FY 2012-13 NR target	193	1,900	100	2,193
Percentage	8.81%	86.63%	4.56%	100.00%

Provided below is an aggregate FTES total (resident and non-resident) by college.

2012-13 Total FTES Targets				
	Resident	Non-resident	Total	% of Total
CCC	5,474	193	5,667	19.30%
DVC	14,345	1,900	16,245	55.30%
LMC	7,381	100	7,481	25.40%
Total	27,200	2,193	29,393	100.00%

Major Budget Assumptions

- The District will build a budget and fund a schedule based on 27,200 resident FTES and make adjustments after the result of the November tax measure is known.
- Health benefits for current/retired employees will increase by 10% over FY 2011-12.
- A 1.2% estimated salary increase for employees through step/column and longevity. The nearly \$1.1 million increase is broken out by employee groups in Appendix B.
- The opening fund balance for FY 2012-13 was negatively impacted by \$4 million from the deficit factor in FY 2011-12.
- A one-time deficit factor of \$547,000 has been noted, but not included, in anticipation of a student enrollment fee shortfall.

Impact on Fund Balance

The difference between current revenue and current expense is commonly referred to as “operating income” or alternately as “operating deficit” and is used to measure whether the budget is in balance. The District pays very close attention to the relationship between operating income and expense to determine if it is structurally balanced. To the degree that expenses exceed revenue, the fund balance is impacted. In difficult fiscal times, the strength of the fund balance is critical to the District’s ability to mitigate external factors and to provide temporary relief from economic downturns.

Unrestricted General Fund, Operating

Income:	\$154,385,019
Expenses:	<u>(161,984,914)</u>
Net Income over Expenses:	\$ (7,599,895)*

* () denotes an operating deficit

Beginning Fund Balance:	\$ 27,421,657
Anticipated Operating Deficit:	<u>(7,599,895)</u>

**Projected Ending Balance
at June 30, 2013: \$19,821,762**

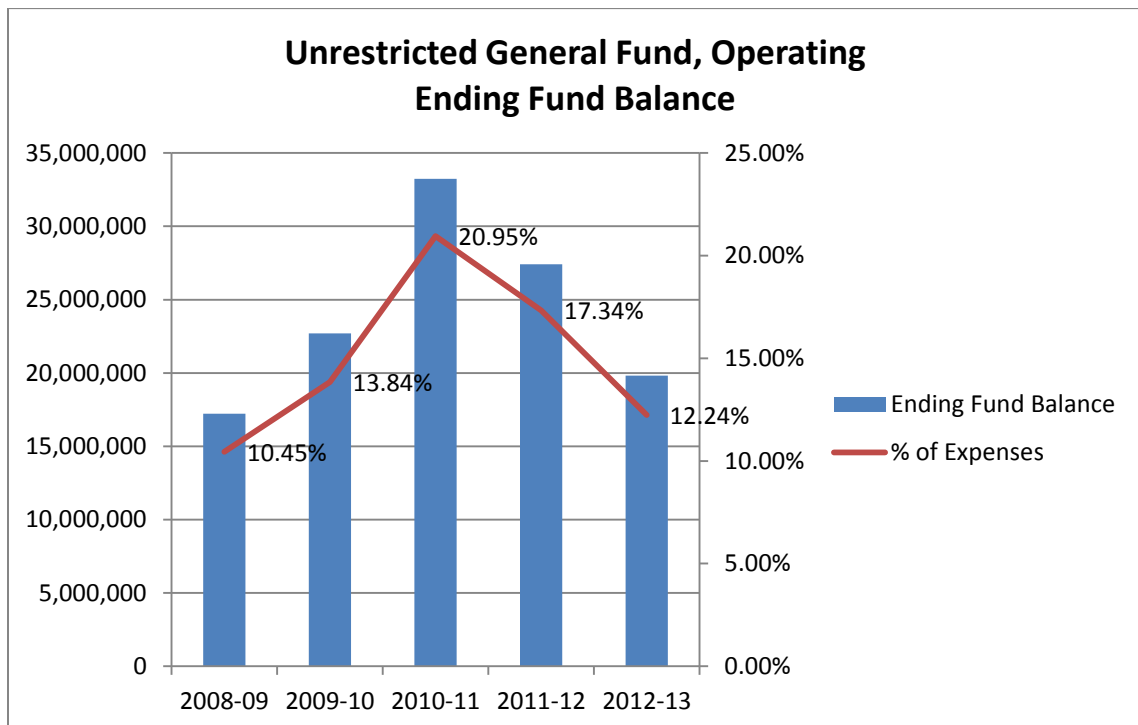
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Components of Ending Fund Balance

The projected ending balance at June 30, 2013, of \$19,821,762 has restricted and unrestricted components.

<u>Restricted:</u>	
5% Board Reserve:	\$ 7,966,247
3% Board Reserve:	4,779,748
1% Site Reserves:	737,516
Designated Reserves:	<u>2,242,128</u>
Subtotal Restricted:	\$15,725,639
<u>Unrestricted:</u>	
2% Board Authorized:	\$ 3,186,498
Undesignated Reserves:	<u>909,625</u>
Subtotal Unrestricted:	\$ 4,096,123
Total Reserves:	\$ 19,821,762 (12.2% of expenses)

Below is a graph showing ending fund balances and the percent of expenses those balances represent.



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Areas of Concern

- The projected structural deficit of \$7.6 million represents 5% of our total expenditure budget. This structural deficit will need to be reduced and put into balance within the next two fiscal cycles.
- Health benefit costs continue to rise at an alarming rate. A 10% increase in health benefit premiums represents a nearly \$4 million annual increase to the District.
- Funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits.
- The continued deferral of maintenance on the campuses as the state funds designated for that purpose have gone away.
- The Instructional Service Agreement (ISA) payback has created significant structural issues for Los Medanos College (LMC). In order to make the necessary FY 2012-13 payment, LMC borrowed approximately \$780,000 from the Unrestricted Districtwide Reserve. Without this loan, LMC would not have been able to balance its budget. This is an ongoing concern as a similar payment must also be made in FY 2013-14.
- Loss of categorical dollars and the stress that creates on the unrestricted fund as the District strives to continue to offer the needed services.

IV. ALL FUNDS RECAP

Below is a high-level view of the overall Tentative Budget by fund.

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
F11 Unrestricted GF	\$31,789,237	\$154,633,032	\$164,095,257	\$22,327,012
F12 Restricted GF	568,501	13,164,816	13,733,317	-
F21 2002 Bond Redemption	4,920,872	7,416,794	7,406,344	4,931,322
F22 2006 Bond Redemption	10,354,063	13,546,415	13,520,815	10,379,663
F29 Long-term Debt	2,385,962	111,500	-	2,497,462
F39 Special Revenue	198,683	127,401	134,597	191,487
F41 Capital Project	8,925,803	100,000	427,297	8,598,506
F42 Bond 2002	5,933,880	-	4,270,878	1,663,002
F43 Bond 2006	67,519,428	-	41,460,206	26,059,222
F51 Bookstore	695,552	8,588,850	8,438,185	846,217
F52 Cafeteria	151,813	927,932	946,532	133,213
F59 Data Center	1,357,645	50,000	54,987	1,352,658
F61 Self Insurance	439,376	101,100	-	540,476
F69 Retiree Benefits	21,032,751	1,630,000	8,925,500	13,737,251
F71 Student Organization	64,009	58,100	57,000	65,109
F73 Student Center	1,383,690	411,330	371,671	1,423,349
F74 Financial Aid	-	33,503,312	33,503,312	-
F75 Scholarship Trust	492,425	2,305	3,605	491,125
F77 OPEB Irrevocable Trust	41,317,148	12,100,000	-	53,417,148
Total	\$199,530,838	246,472,887	297,349,503	148,654,222

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V. CONCLUSION

Austerity will continue in FY 2012-13, and, unfortunately, course sections will be fewer than in FY 2011-12. At the time of this Tentative Budget, it is clear that financial resources and future-year revenue stability for the state's community colleges largely depend on the November tax measure. The impact on the Contra Costa Community College District will be felt for the next few years and will determine the size and level of service the District can provide. No matter the outcome, the District will continue to offer high quality services to a vast number of students and provide educational opportunities critical to the long-term success of California.

VI. TENTATIVE BUDGET – FISCAL YEAR 2012-13

The Tentative Budget for Fiscal Year 2012-13 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

1. Summary Overview of Unrestricted General Fund, Ongoing
2. Section I, Unrestricted General Fund, Ongoing
3. Section II, Unrestricted General Fund, One Time
4. Section III, All Funds

Summary Overview: 2012-2013 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2012							
5% Districtwide Reserve	-	-	-	-	-	7,966,247	7,966,247
3% Board Contingency Reserve	-	-	-	-	-	4,779,748	4,779,748
Minimum Reserve Per Business Procedure 18.01 (1%)	-	597,055	-	597,055	140,461	-	737,516
Designated Reserves	297,651	103,000	21,500	422,151	8,000	742,100	1,172,251
Deficit Funding Reserve	100,817	252,044	136,232	489,093	57,685	-	546,778
Reserve for ISA Payback	523,099	-	-	523,099	-	-	523,099
Unreserved, Undesignated Fund Balance	2,643,878	3,170,417	582,915	6,397,210	1,218,371	4,080,437	11,696,018
Total Beginning Fund Balance	3,565,445	4,122,516	740,647	8,428,608	1,424,517	17,568,532	27,421,657
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	60,948,582	60,948,582
Property Taxes	-	-	-	-	-	57,722,488	57,722,488
Local Funding	-	-	-	-	-	3,466,247	3,466,247
Student Enrollment Fees, 98%	-	-	-	-	-	14,556,969	14,556,969
Subtotal	-	-	-	-	-	136,694,286	136,694,286
Less Property Tax Adjustment (Chevron)	-	-	-	-	-	-	-
Federal Revenues							
State Revenues <i>(exclusive of Apportionment revenue)</i>	3,695	181,064	-	184,759	-	3,472,777	3,657,536
Local Revenues, SB 361 Revenue Allocation	376,314	1,821,211	329,606	2,527,131	-	10,561,177	13,088,308
Local Revenues beyond SB 361 Revenue Allocation	-	310,600	251,789	562,389	185,000	-	747,389
Interfund Transfers in	-	167,500	30,000	197,500	-	-	197,500
Intrafund and Subfund Transfers In	21,500	102,342	1,052,215	1,176,057	74,000	21,608,584	22,858,641
District and Inter-campus Subsidy	894,929	238,114	231,709	1,364,752	-	-	1,364,752
Total Current Revenue	1,296,438	2,820,831	1,895,319	6,012,588	259,000	172,336,824	178,608,412
Operating Allocation	23,139,342	61,788,797	30,590,089	115,518,228	13,601,427	(129,119,655)	-
TOTAL RESOURCES	28,001,225	68,732,144	33,226,055	129,959,424	15,284,944	60,785,701	206,030,069

Summary Overview: 2012-2013 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET USES							
Expenditures:							
Salaries							
Full-time Faculty, Instructional & Non-Instructional	7,867,091	21,718,738	8,951,631	38,537,460	181,072	-	38,718,532
Part-time Faculty, Instructional & Non-Instructional	5,263,229	13,860,601	5,761,370	24,885,200	-	170,000	25,055,200
Academic Managers	1,159,339	2,725,208	1,386,157	5,270,704	789,218	-	6,059,922
Classified Managers	695,700	806,476	906,815	2,408,991	1,950,917	-	4,359,908
Full-time Classified	3,351,935	8,673,463	4,786,389	16,811,787	5,068,643	-	21,880,430
Hourly classified, students, other	241,873	1,072,900	553,281	1,868,054	140,401	60,888	2,069,343
Total Salaries	18,579,167	48,857,386	22,345,643	89,782,196	8,130,251	230,888	98,143,335
Employee Benefits	5,536,533	14,986,095	7,543,228	28,065,856	3,613,120	12,321,233	44,000,209
Total Salaries and Benefits	24,115,700	63,843,481	29,888,871	117,848,052	11,743,371	12,552,121	142,143,544
Supplies	982,199	1,520,361	721,876	3,224,436	248,268	-	3,472,704
Operating expenses	733,540	2,122,030	1,323,477	4,179,047	2,139,969	6,817,116	13,136,132
Equipment and Capital Outlay	330,353	143,802	37,800	511,955	60,603	-	572,558
Other Outgo	-	91,029	100,000	191,029	100,000	1,100,000	1,391,029
Intrafund and Subfund Transfers Out	838,114	59,342	996,299	1,893,755	-	23,598,585	25,492,340
TOTAL USES	26,999,906	67,780,045	33,068,323	127,848,274	14,292,211	44,067,822	186,208,307
Net Revenues over/(under) Expenditures	(2,564,126)	(3,170,417)	(582,915)	(6,317,458)	(431,784)	(850,653)	(7,599,895)
ENDING FUND BALANCE, June, 30, 2013	1,001,319	952,099	157,732	2,111,150	992,733	16,717,879	19,821,762
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	-	597,055	-	597,055	140,461	7,966,247	8,703,763
3% Board Contingency Reserve	-	-	-	-	-	4,779,748	4,779,748
Designated Reserves ¹	921,567	355,044	157,732	1,434,343	65,685	742,100	2,242,128
Undesignated Reserves ¹	79,752	-	-	79,752	786,587	3,229,784	4,096,123
	1,001,319	952,099	157,732	2,111,150	992,733	16,717,879	19,821,762

¹Details regarding specific reserves begins on page 5.

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 TENTATIVE BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,449,128	70,170,268	64,442,009	64,923,780	34,201,320	60,948,582
8671 Homeowners Revenue	764,690	747,188	683,306	683,306	512,405	680,362
8672 In Lieu of Taxes (wildlife)	4,384	3,582	3,276	3,276	730	3,262
8811 Tax Allocation, Secured Roll Revenue	61,125,007	59,476,352	54,391,321	54,391,321	62,057,740	54,156,977
8812 Tax Allocation, Supplemental Roll Revenue	344,211	714,589	653,495	653,495	(210,990)	650,679
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	2,450,361	2,240,863	2,240,863	3,402,048	2,231,208
8815 Revenue Augmentation Fund	3,205,417	3,710,577	3,393,335	3,393,335	-	3,378,715
8818 Redevelopment Agency AB1290 Revenue	7,317	96,130	87,911	87,911	-	87,532
8874 98% of Enrollment Fees	11,029,422	10,402,985	11,390,265	11,390,265	14,012,842	14,556,969
Apportionment Revenues	\$ 146,631,278	\$ 147,772,032	\$ 137,285,781	\$ 137,767,552	\$ 113,976,095	\$ 136,694,286
8150 Student Financial Aid Revenue	38,260	27,430	-	-	5,640	-
8160 Veterans Education	3,091	-	-	-	-	-
Total Federal Revenues	\$ 41,351	\$ 27,430	\$ -	\$ -	\$ 5,640	\$ -
8613 Apprenticeship Revenue	190,764	184,759	184,759	184,759	169,978	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	476,263	597,508	-
8617 Part Time Office Hours	147,776	151,767	147,775	147,775	139,627	147,775
8618 Part Time Health Revenue	30,351	33,015	33,015	33,015	30,374	33,015
8620 General Categorical Programs	64,473	127,120	-	-	139,108	-
8680 Lottery Revenue	3,755,736	3,700,097	3,322,544	3,322,544	2,418,014	3,291,987
8690 State Tax Subventions	1	4	-	-	-	-
Total Other State Revenues	\$ 4,838,566	\$ 4,846,227	\$ 3,688,093	\$ 4,164,356	\$ 3,494,609	\$ 3,657,536

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
8820 Contributions and Gifts	10,000	146,042	197,639	197,639	92,149	155,292
8840 Sales and Commissions	145,010	123,344	-	158,458	159,380	-
8851 Rentals and Leases	263,708	303,677	175,000	273,581	284,542	205,000
8860 Interest and Investment Income	95,938	77,768	-	-	66,672	-
8874 2% of Enrollment Fees	225,090	212,306	232,454	232,454	285,976	297,081
8870 Other Student Fees and Charges	1,217,513	1,329,495	847,683	1,395,295	1,420,107	855,050
8880 Nonresident Tuition	9,269,191	9,612,251	9,814,803	9,814,803	10,778,497	10,561,177
8880 Other Student Fees	251,264	341,665	1,375,000	315,856	345,642	1,375,000
8890 Other Local Revenues	1,141,878	1,952,381	403,520	1,237,217	1,249,436	387,097
Total Other Local Revenues	\$ 12,619,592	\$ 14,098,929	\$ 13,046,099	\$ 13,625,303	\$ 14,682,401	\$ 13,835,697
Total Revenues	\$ 164,130,787	\$ 166,744,618	\$ 154,019,973	\$ 155,557,211	\$ 132,158,745	\$ 154,187,519
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,115	1,205	-
8910 Proceeds of General Fixed Assets	4,043	-	-	-	7,902	-
8980 Interfund Transfers In	59,411	1,271,250	196,073	450,891	441,169	197,500
8990 Intrafund and Subfund Transfers In	8,586,391	5,048,481	21,445,544	23,064,180	22,159,386	22,858,641
8994 Operating Allocation	-	-	132,170,437	132,170,437	132,170,437	129,119,655
8995 District Office Assessment	-	14,031,109	-	-	-	-
8996 Districtwide Assessment	-	18,502,410	-	-	-	-
8997 District Subsidy for Colleges	-	2,254,280	2,167,023	2,167,023	2,167,023	1,364,752
Total Other Financing Sources	\$ 8,652,064	\$ 41,108,603	\$ 155,979,077	\$ 157,853,646	\$ 156,947,122	\$ 153,540,548
Total Revenues and Other Financing Sources	\$ 172,782,851	\$ 207,853,221	\$ 309,999,050	\$ 313,410,857	\$ 289,105,867	\$ 307,728,067

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	33,240,977	31,904,288	31,791,905	31,283,178	27,991,623	31,873,402
1200 Noninstructional Salaries Full Time	13,781,984	13,183,048	12,615,569	12,471,771	11,354,206	12,905,052
1300 Instructional Salaries Part Time	26,797,481	26,034,427	23,618,522	25,065,463	22,958,719	23,974,548
1400 Noninstructional Salaries Part Time	1,551,014	1,210,426	849,442	1,091,050	1,060,815	1,080,652
Total Academic Salaries	\$ 75,371,456	\$ 72,332,189	\$ 68,875,438	\$ 69,911,462	\$ 63,365,363	\$ 69,833,654
2100 Noninstructional Salaries Full Time	26,658,155	25,770,125	22,485,990	22,776,228	20,596,728	23,425,001
2200 Instructional Aides Full Time	3,282,695	3,032,183	2,729,922	2,772,808	2,462,888	2,815,337
2300 Variable Non-Instructional	3,219,205	2,273,321	1,506,633	1,596,648	1,942,641	1,359,160
2400 Variable Classroom Aide	807,968	834,616	554,190	714,027	745,104	544,184
2600 Variable Aide Other	228,547	222,270	195,679	176,545	191,551	165,999
Total Classified Salaries	\$ 34,196,570	\$ 32,132,515	\$ 27,472,414	\$ 28,036,256	\$ 25,938,912	\$ 28,309,681
3000 Benefits	37,960,218	38,658,570	41,193,497	41,579,279	37,011,626	44,000,209
Total Salaries and Benefits	\$ 147,528,244	\$ 143,123,274	\$ 137,541,349	\$ 139,526,997	\$ 126,315,901	\$ 142,143,544
4000 Supplies and Materials	\$ 2,359,952	\$ 2,181,883	\$ 3,482,897	\$ 2,976,453	\$ 1,901,816	\$ 3,472,704
5100 Consultants	888,825	849,915	990,514	1,071,726	931,860	878,120
5200 Travel	333,588	414,890	396,119	449,493	303,503	384,438
5300 Dues and Memberships	283,078	240,636	213,473	240,481	260,771	214,373
5400 Insurance	2,043,289	2,196,523	2,151,821	2,499,662	2,471,975	2,250,000
5500 Utilities and Housekeeping	4,077,920	3,730,312	4,162,878	4,196,736	3,297,414	4,209,338
5600 Contract Services	2,997,066	2,595,438	2,599,625	2,648,270	2,112,551	2,388,843
5690 Other Operating Expenses	1,262,338	1,093,495	1,442,902	1,446,022	972,876	1,208,900
5700 Legal/Elections/Audit Expenses	525,146	807,184	676,160	699,160	586,346	775,000
5800 Other Services and Expenses	836,896	744,423	615,330	634,851	497,895	755,330
5900 Interprogram Charges (credits)	(4,373)	(2,636)	71,790	72,290	(1,489)	71,790
Total Other Operating Expenses	\$ 13,243,773	\$ 12,670,180	\$ 13,320,612	\$ 13,958,691	\$ 11,433,702	\$ 13,136,132

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	-	1,500
6200 Buildings	4,096	44,772	-	-	1,264	-
6300 Library Books	118,521	122,053	75,824	90,341	77,580	75,824
6400 Equipment	726,607	519,305	486,564	660,294	391,020	495,234
Total Capital Outlay	\$ 867,531	\$ 689,010	\$ 563,888	\$ 752,135	\$ 469,864	\$ 572,558
7300 Interfund Transfers Out	1,539,858	1,435,746	1,100,000	3,188,088	2,088,088	1,388,932
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	50	6,020	2,097	8,597	-	2,097
7800 Intrafund and Subfund Transfers Out	1,757,189	4,366,525	24,877,899	27,588,540	25,184,419	25,492,340
7894 Operating Allocation from	-	-	132,170,437	132,170,437	132,170,437	129,119,655
7895 District Office Assessment	-	14,031,109	-	-	-	-
7896 Districtwide Assessment	-	18,502,410	-	-	-	-
Total Transfers and Other Outgo	\$ 3,315,675	\$ 38,370,730	\$ 158,150,433	\$ 162,982,212	\$ 159,462,104	\$ 156,003,024
Total Expenses	\$ 167,315,175	\$ 197,035,077	\$ 313,059,179	\$ 320,196,488	\$ 299,583,387	\$ 315,327,962

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ 5,467,676	\$ 10,818,144	\$ (3,060,129)	\$ (6,785,631)	\$ (10,477,520)	\$ (7,599,895)
Beginning Fund Balance	17,231,676	22,699,347	33,638,527	33,517,491	33,517,491	27,421,657
Ending Fund Balance	\$ 22,699,352	\$ 33,517,491	\$ 30,578,398	\$ 26,731,860	\$ 23,039,971	\$ 19,821,762
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,966,247
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,779,748
7903 Deficit Funding Reserve	-	-	622,963	1,555,046	-	546,778
7904 College/DO Local Reserves (1% minimum)	-	-	2,821,244	2,711,894	-	737,516
7907 Load Bank and Vacation Liability Reserve	-	-	1,479,393	-	-	-
7908 Reserve for ISA Payback	-	-	2,009,392	2,009,392	-	523,099
7909 Reserve for HBA/TBA Payback	-	-	2,605,718	1,751,334	-	-
7900 Designated Reserves	-	-	1,735,977	1,155,457	-	1,172,251
			<u>26,765,561</u>	<u>24,673,997</u>		<u>15,725,639</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,186,498
7997 Undesignated District Reserves	-	-	27,957	729,371	-	43,286
7999 Undesignated College and DO Reserves	-	-	3,784,880	1,328,492	-	866,339
			<u>3,812,837</u>	<u>2,057,863</u>		<u>4,096,123</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 30,578,398	\$ 26,731,860	\$ -	\$ 19,821,762

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	15,613,844	-	-	-	-
8671 Homeowners Revenue	-	153,790	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	737	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	12,241,709	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	147,080	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	504,345	-	-	-	-
8815 Revenue Augmentation Fund	-	763,729	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	19,786	-	-	-	-
8874 98% of Enrollment Fees	3,123,019	1,169,706	-	-	-	-
Apportionment Revenues	\$ 3,123,019	\$ 30,614,726	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	12,685	-	-	3,030	-
Total Federal Revenues	\$ -	\$ 12,685	\$ -	\$ -	\$ 3,030	\$ -
8613 Apprenticeship Revenue	-	3,695	3,695	3,695	3,401	3,695
8614 Part Time Instructor Pay Increase	118,780	129,377	-	80,137	80,137	-
8617 Part Time Office Hours	28,295	29,481	-	-	-	-
8618 Part Time Health Revenue	6,130	6,413	-	-	-	-
8620 General Categorical Programs	-	35,461	-	-	-	-
8680 Lottery Revenue	-	731,636	-	-	-	-
8690 State Tax Subventions	-	1	-	-	-	-
Total Other State Revenues	\$ 153,205	\$ 936,064	\$ 3,695	\$ 83,832	\$ 83,538	\$ 3,695

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
8840 Sales and Commissions	135	1,818	-	551	551	-
8851 Rentals and Leases	26,034	51,224	-	62,382	68,141	-
8874 2% of Enrollment Fees	63,735	23,872	21,146	21,146	77,993	26,314
8870 Other Student Fees and Charges	55,876	60,514	-	44,041	55,328	-
8880 Nonresident Tuition	780,238	851,867	-	-	-	-
8880 Other Student Fees	42,508	74,279	350,000	15,513	47,779	350,000
8890 Other Local Revenues	408,340	575,974	-	417,862	443,223	-
Total Other Local Revenues	\$ 1,376,866	\$ 1,639,548	\$ 371,146	\$ 561,495	\$ 693,015	\$ 376,314
Total Revenues	\$ 4,653,090	\$ 33,203,023	\$ 374,841	\$ 645,327	\$ 779,583	\$ 380,009
8910 Proceeds of General Fixed Assets	-	-	-	-	7,902	-
8980 Interfund Transfers In	53,544	445,655	-	48,194	48,194	-
8990 Intrafund and Subfund Transfers In	159,219	564,165	21,500	265,109	265,109	21,500
8994 Operating Allocation	-	-	23,976,186	23,976,186	23,976,186	23,139,342
8997 District Subsidy for Colleges	-	1,789,857	1,342,393	1,342,393	1,342,393	894,929
Total Other Financing Sources	\$ 212,763	\$ 2,799,677	\$ 25,340,079	\$ 25,631,882	\$ 25,639,784	\$ 24,055,771
Total Revenues and Other Financing Sources	\$ 4,865,853	\$ 36,002,700	\$ 25,714,920	\$ 26,277,209	\$ 26,419,367	\$ 24,435,780
Uses:						
1100 Monthly Instructional Salary	6,815,615	5,914,016	5,743,732	5,743,732	5,144,882	5,764,347
1200 Noninstructional Salaries Full Time	3,343,981	3,393,999	3,032,003	3,032,003	2,898,905	3,262,083
1300 Instructional Salaries Part Time	4,935,879	5,243,701	4,812,106	4,960,193	4,393,752	5,100,353
1400 Noninstructional Salaries Part Time	283,015	280,165	164,796	230,704	259,434	162,876
Total Academic Salaries	\$ 15,378,490	\$ 14,831,881	\$ 13,752,637	\$ 13,966,632	\$ 12,696,973	\$ 14,289,659

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
2100 Noninstructional Salaries Full Time	4,609,774	4,351,593	3,453,132	3,453,132	3,061,752	3,583,534
2200 Instructional Aides Full Time	766,611	525,642	489,304	489,304	359,892	464,101
2300 Variable Non-Instructional	747,347	550,491	263,157	336,879	693,449	204,280
2400 Variable Classroom Aide	26,781	49,743	82,987	82,987	54,093	37,593
2600 Variable Aide Other	5,817	227	-	-	1,451	-
Total Classified Salaries	\$ 6,156,330	\$ 5,477,696	\$ 4,288,580	\$ 4,362,302	\$ 4,170,637	\$ 4,289,508
3000 Benefits	5,856,762	5,443,925	5,375,175	5,342,169	4,853,190	5,536,533
Total Salaries and Benefits	\$ 27,391,582	\$ 25,753,502	\$ 23,416,392	\$ 23,671,103	\$ 21,720,800	\$ 24,115,700
4000 Supplies and Materials	\$ 285,963	\$ 301,751	\$ 991,859	\$ 960,797	\$ 368,124	\$ 982,199
5100 Consultants	65,355	51,005	13,399	53,399	41,649	50,899
5200 Travel	52,521	54,430	59,532	62,232	55,745	18,532
5300 Dues and Memberships	28,201	30,547	3,560	3,560	31,311	3,560
5400 Insurance	-	2,400	-	-	-	-
5500 Utilities and Housekeeping	57,622	43,240	58,112	58,977	28,890	58,112
5600 Contract Services	257,849	234,771	360,603	393,278	276,037	329,336
5690 Other Operating Expenses	292,984	281,538	241,631	259,735	229,368	210,331
5700 Legal/Elections/Audit Expenses	-	-	-	-	1,100	-
5800 Other Services and Expenses	53,992	46,302	62,770	63,306	33,873	62,770
5900 Interprogram Charges (credits)	-	(2,554)	-	-	-	-
Total Other Operating Expenses	\$ 808,524	\$ 741,679	\$ 799,607	\$ 894,487	\$ 697,973	\$ 733,540
6200 Buildings	550	36,169	-	-	1,264	-
6300 Library Books	4,785	8,560	7,908	7,377	5,942	7,908
6400 Equipment	130,513	88,075	292,445	292,445	167,226	322,445
Total Capital Outlay	\$ 135,848	\$ 132,804	\$ 300,353	\$ 299,822	\$ 174,432	\$ 330,353

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
7300 Interfund Transfers Out	9,846	17,978	-	440,655	440,655	-
7600 Other Student Payments	50	6,020	-	-	-	-
7800 Intrafund and Subfund Transfers Out	95,306	22,403	474,932	696,812	536,895	838,114
7895 District Office Assessment	-	2,675,020	-	-	-	-
7896 Districtwide Assessment	-	3,594,073	-	-	-	-
Total Transfers and Other Outgo	\$ 105,202	\$ 6,315,494	\$ 474,932	\$ 1,137,467	\$ 977,550	\$ 838,114
Total Expenses	\$ 28,727,119	\$ 33,245,230	\$ 25,983,143	\$ 26,963,676	\$ 23,938,879	\$ 26,999,906
Net Revenues Over (Under) Expenses	\$ (23,861,266)	\$ 2,757,470	\$ (268,223)	\$ (686,467)	\$ 2,480,488	\$ (2,564,126)
Beginning Fund Balance	9,531	1,379,763	4,140,658	4,137,233	4,137,233	3,565,445
Ending Fund Balance	\$ (23,851,735)	\$ 4,137,233	\$ 3,872,435	\$ 3,450,766	\$ 6,617,721	\$ 1,001,319
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	126,682	126,682	-	100,817
7904 College/DO Local Reserves (1% minimum)	-	-	487,197	487,197	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	440,655	-	-	-
7908 Reserve for ISA Payback	-	-	1,046,198	1,046,198	-	523,099
7909 Reserve for HBA/TBA Payback	-	-	582,738	582,738	-	-
7900 Designated Reserves	-	-	1,188,965	931,290	-	297,651
			<u>3,872,435</u>	<u>3,174,105</u>		<u>921,567</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	276,661	-	79,752
			<u>0</u>	<u>276,661</u>		<u>79,752</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,872,435	\$ 3,450,766	\$ -	\$ 1,001,319

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	34,794,574	-	-	-	-
8671 Homeowners Revenue	-	388,019	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	1,860	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	30,886,445	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	371,091	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	1,272,488	-	-	-	-
8815 Revenue Augmentation Fund	-	1,926,926	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	49,921	-	-	-	-
8874 98% of Enrollment Fees	10,478,272	7,191,901	-	-	-	-
Apportionment Revenues	\$ 10,478,272	\$ 76,883,225	\$ -	\$ -	\$ -	\$ -
8160 Veterans Education	3,091	-	-	-	-	-
Total Federal Revenues	\$ 3,091	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	-	181,064	181,064	181,064	166,577	181,064
8614 Part Time Instructor Pay Increase	355,483	350,904	-	294,627	294,627	-
8617 Part Time Office Hours	78,129	83,331	-	-	-	-
8618 Part Time Health Revenue	15,704	18,128	-	-	-	-
8620 General Categorical Programs	-	52,632	-	-	-	-
8680 Lottery Revenue	-	1,977,219	-	-	-	-
8690 State Tax Subventions	-	2	-	-	-	-
Total Other State Revenues	\$ 449,316	\$ 2,663,280	\$ 181,064	\$ 475,691	\$ 461,204	\$ 181,064

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
8820 Contributions and Gifts	10,000	146,042	197,639	197,639	92,149	155,292
8840 Sales and Commissions	72,956	67,704	-	96,462	96,462	-
8851 Rentals and Leases	83,624	52,379	75,000	75,000	48,929	75,000
8874 2% of Enrollment Fees	213,842	146,773	169,381	169,381	158,038	216,161
8870 Other Student Fees and Charges	1,103,796	1,200,162	847,683	1,291,250	1,301,953	855,050
8880 Nonresident Tuition	8,038,066	8,372,573	-	-	-	-
8880 Other Student Fees	200,756	254,636	750,000	288,907	284,074	750,000
8890 Other Local Revenues	219,615	482,810	85,782	242,693	291,752	80,308
Total Other Local Revenues	\$ 9,942,655	\$ 10,723,079	\$ 2,125,485	\$ 2,361,332	\$ 2,273,357	\$ 2,131,811
Total Revenues	\$ 20,873,334	\$ 90,269,584	\$ 2,306,549	\$ 2,837,023	\$ 2,734,561	\$ 2,312,875
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,115	1,205	-
8910 Proceeds of General Fixed Assets	1,776	-	-	-	-	-
8980 Interfund Transfers In	-	614,078	126,321	243,067	208,256	167,500
8990 Intrafund and Subfund Transfers In	2,360,189	976,545	104,520	471,529	410,009	102,342
8994 Operating Allocation	-	-	63,664,235	63,664,235	63,664,235	61,788,797
8997 District Subsidy for Colleges	-	-	438,114	438,114	438,114	238,114
Total Other Financing Sources	\$ 2,364,184	\$ 1,591,696	\$ 64,333,190	\$ 64,818,060	\$ 64,721,819	\$ 62,296,753
Total Revenues and Other Financing Sources	\$ 23,237,518	\$ 91,861,280	\$ 66,639,739	\$ 67,655,083	\$ 67,456,380	\$ 64,609,628

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	19,055,627	19,052,479	18,915,574	18,406,847	16,376,157	18,870,362
1200 Noninstructional Salaries Full Time	6,361,391	5,730,278	5,556,236	5,408,175	4,758,869	5,573,584
1300 Instructional Salaries Part Time	15,133,182	14,360,677	13,289,924	14,369,526	13,120,992	13,697,552
1400 Noninstructional Salaries Part Time	247,688	377,258	163,049	307,609	307,478	163,049
Total Academic Salaries	\$ 40,797,888	\$ 39,520,692	\$ 37,924,783	\$ 38,492,157	\$ 34,563,496	\$ 38,304,547
2100 Noninstructional Salaries Full Time	9,000,413	8,768,783	7,816,415	8,103,724	7,121,277	8,102,999
2200 Instructional Aides Full Time	1,485,941	1,449,370	1,294,302	1,337,188	1,234,011	1,376,940
2300 Variable Non-Instructional	1,309,512	745,893	626,084	640,975	653,624	625,450
2400 Variable Classroom Aide	458,573	410,826	356,476	400,760	377,845	377,951
2600 Variable Aide Other	152,709	102,528	99,179	80,868	91,104	69,499
Total Classified Salaries	\$ 12,407,148	\$ 11,477,400	\$ 10,192,456	\$ 10,563,515	\$ 9,477,861	\$ 10,552,839
3000 Benefits	13,371,913	13,621,126	14,308,002	14,712,848	12,851,497	14,986,095
Total Salaries and Benefits	\$ 66,576,949	\$ 64,619,218	\$ 62,425,241	\$ 63,768,520	\$ 56,892,854	\$ 63,843,481
4000 Supplies and Materials	\$ 1,049,029	\$ 1,014,501	\$ 1,532,244	\$ 1,039,191	\$ 745,859	\$ 1,520,361
5100 Consultants	165,212	116,692	125,534	175,186	128,489	125,534
5200 Travel	130,094	144,012	94,322	113,893	103,484	94,202
5300 Dues and Memberships	67,118	59,650	67,000	85,955	81,702	67,000
5400 Insurance	829,370	914,560	700,000	1,047,841	1,027,542	700,000
5500 Utilities and Housekeeping	193,387	152,936	131,962	132,330	91,550	131,962
5600 Contract Services	613,305	608,575	622,046	642,516	580,613	626,299
5690 Other Operating Expenses	289,646	231,127	255,719	273,053	177,352	259,419
5800 Other Services and Expenses	140,614	92,214	117,614	121,114	87,437	117,614
Total Other Operating Expenses	\$ 2,428,746	\$ 2,319,766	\$ 2,114,197	\$ 2,591,888	\$ 2,278,169	\$ 2,122,030

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6300 Library Books	82,958	79,872	56,666	63,214	55,722	56,666
6400 Equipment	152,344	178,872	100,161	276,757	187,877	87,136
Total Capital Outlay	\$ 235,302	\$ 258,744	\$ 156,827	\$ 339,971	\$ 243,599	\$ 143,802
7300 Interfund Transfers Out	409,941	161,864	-	785,644	785,644	88,932
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	439,024	752,876	61,520	1,157,266	1,095,746	59,342
7895 District Office Assessment	-	7,867,118	-	-	-	-
7896 Districtwide Assessment	-	10,159,302	-	-	-	-
Total Transfers and Other Outgo	\$ 848,965	\$ 18,941,160	\$ 63,617	\$ 1,945,007	\$ 1,881,390	\$ 150,371
Total Expenses	\$ 71,138,991	\$ 87,153,389	\$ 66,292,126	\$ 69,684,577	\$ 62,041,871	\$ 67,780,045
Net Revenues Over (Under) Expenses	\$ (47,901,473)	\$ 4,707,891	\$ 347,613	\$ (2,029,494)	\$ 5,414,509	\$ (3,170,417)
Beginning Fund Balance	30,235	1,191,489	5,895,170	5,899,380	5,899,380	4,122,516
Ending Fund Balance	\$ (47,871,238)	\$ 5,899,380	\$ 6,242,783	\$ 3,869,886	\$ 11,313,889	\$ 952,099
Restricted Reserves						
7903 Deficit Funding Reserve	-	-	289,479	1,221,562	-	252,044
7904 College/DO Local Reserves (1% minimum)	-	-	707,348	650,000	-	597,055
7907 Load Bank and Vacation Liability Reserve	-	-	600,006	-	-	-
7909 Reserve for HBA/TBA Payback	-	-	2,022,980	1,168,596	-	-
7900 Designated Reserves	-	-	103,000	146,228	-	103,000
			<u>3,722,813</u>	<u>3,186,386</u>		<u>952,099</u>
Unrestricted Reserves						
7999 Undesignated College and DO Reserves	-	-	2,519,970	683,500	-	-
			<u>2,519,970</u>	<u>683,500</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,242,783	\$ 3,869,886	\$ -	\$ 952,099

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	-	19,761,750	-	-	-	-
8671 Homeowners Revenue	-	205,379	-	-	-	-
8672 In Lieu of Taxes (wildlife)	-	985	-	-	-	-
8811 Tax Allocation, Secured Roll Revenue	-	16,348,198	-	-	-	-
8812 Tax Allocation, Supplemental Roll Revenue	-	196,418	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	-	673,528	-	-	-	-
8815 Revenue Augmentation Fund	-	1,019,922	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	26,423	-	-	-	-
8874 98% of Enrollment Fees	4,913,894	2,041,378	-	-	-	-
Apportionment Revenues	\$ 4,913,894	\$ 40,273,981	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	14,745	-	-	2,610	-
Total Federal Revenues	\$ -	\$ 14,745	\$ -	\$ -	\$ 2,610	\$ -
8614 Part Time Instructor Pay Increase	175,202	169,184	-	101,499	101,499	-
8617 Part Time Office Hours	41,352	38,955	-	-	-	-
8618 Part Time Health Revenue	8,517	8,474	-	-	-	-
8620 General Categorical Programs	-	39,027	-	-	-	-
8680 Lottery Revenue	-	948,824	-	-	-	-
8690 State Tax Subventions	-	1	-	-	-	-
Total Other State Revenues	\$ 225,071	\$ 1,204,465	\$ -	\$ 101,499	\$ 101,499	\$ -
8840 Sales and Commissions	71,919	53,822	-	61,445	62,367	-
8851 Rentals and Leases	41,763	72,242	-	36,199	36,776	-
8874 2% of Enrollment Fees	100,284	41,661	41,927	41,927	49,945	54,606
8870 Other Student Fees and Charges	57,841	68,819	-	60,004	62,826	-
8880 Nonresident Tuition	450,887	387,811	-	-	-	-
8880 Other Student Fees	8,000	12,750	275,000	11,436	13,789	275,000
8890 Other Local Revenues	302,167	654,557	262,738	521,205	462,153	251,789
Total Other Local Revenues	\$ 1,032,861	\$ 1,291,662	\$ 579,665	\$ 732,216	\$ 687,856	\$ 581,395

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Total Revenues	\$ 6,171,826	\$ 42,784,853	\$ 579,665	\$ 833,715	\$ 791,965	\$ 581,395
8910 Proceeds of General Fixed Assets	1,191	-	-	-	-	-
8980 Interfund Transfers In	-	105,535	69,752	159,630	159,630	30,000
8990 Intrafund and Subfund Transfers In [A]	304,839	1,136,405	288,601	595,306	595,306	1,052,215
8994 Operating Allocation	-	-	30,607,220	30,607,220	30,607,220	30,590,089
8997 District Subsidy for Colleges	-	464,423	386,516	386,516	386,516	231,709
Total Other Financing Sources	\$ 306,030	\$ 1,706,363	\$ 31,352,089	\$ 31,748,672	\$ 31,748,672	\$ 31,904,013
Total Revenues and Other Financing Sources	\$ 6,477,856	\$ 44,491,216	\$ 31,931,754	\$ 32,582,387	\$ 32,540,637	\$ 32,485,408
Uses:						
1100 Monthly Instructional Salary	7,369,735	6,937,793	7,132,599	7,132,599	6,470,584	7,238,693
1200 Noninstructional Salaries Full Time	3,475,252	3,459,528	3,238,112	3,242,375	2,943,486	3,099,095
1300 Instructional Salaries Part Time	6,728,420	6,429,440	5,516,492	5,735,744	5,443,975	5,176,643
1400 Noninstructional Salaries Part Time	441,178	416,861	351,597	382,737	368,231	584,727
Total Academic Salaries	\$ 18,014,585	\$ 17,243,622	\$ 16,238,800	\$ 16,493,455	\$ 15,226,276	\$ 16,099,158
2100 Noninstructional Salaries Full Time	5,486,744	5,617,982	4,807,323	4,810,252	4,413,784	4,718,908
2200 Instructional Aides Full Time	1,025,800	1,054,343	946,316	946,316	867,951	974,296
2300 Variable Non-Instructional	734,182	702,018	325,759	327,161	395,257	328,141
2400 Variable Classroom Aide	322,614	374,047	114,727	230,280	313,166	128,640
2600 Variable Aide Other	70,021	119,515	96,500	95,677	98,996	96,500
Total Classified Salaries	\$ 7,639,361	\$ 7,867,905	\$ 6,290,625	\$ 6,409,686	\$ 6,089,154	\$ 6,246,485
3000 Benefits	6,798,513	7,091,909	7,116,193	7,130,135	6,619,170	7,543,228
Total Salaries and Benefits	\$ 32,452,459	\$ 32,203,436	\$ 29,645,618	\$ 30,033,276	\$ 27,934,600	\$ 29,888,871

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
4000 Supplies and Materials	\$ 825,524	\$ 688,495	\$ 721,528	\$ 722,551	\$ 606,208	\$ 721,876
5100 Consultants	(64,814)	118,780	183,309	184,119	204,347	139,059
5200 Travel	35,530	51,537	44,304	60,135	50,948	56,354
5300 Dues and Memberships	49,434	48,654	46,413	46,413	49,955	45,313
5500 Utilities and Housekeeping	56,271	63,969	32,138	32,138	37,405	32,138
5600 Contract Services	1,229,465	534,481	545,127	547,627	313,133	488,033
5690 Other Operating Expenses	585,560	581,400	493,689	493,721	477,741	490,790
5800 Other Services and Expenses	18,420	18,489	-	-	18,395	-
5900 Interprogram Charges (credits)	(4,416)	(200)	71,790	72,290	(1,530)	71,790
Total Other Operating Expenses	\$ 1,905,450	\$ 1,417,110	\$ 1,416,770	\$ 1,436,443	\$ 1,150,394	\$ 1,323,477
6200 Buildings	3,546	8,603	-	-	-	-
6300 Library Books	30,778	33,621	11,250	19,750	15,916	11,250
6400 Equipment	345,427	119,325	26,550	26,550	14,726	26,550
Total Capital Outlay	\$ 379,751	\$ 161,549	\$ 37,800	\$ 46,300	\$ 30,642	\$ 37,800
7300 Interfund Transfers Out	20,072	44,359	-	438,732	438,732	100,000
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	-	-	-	6,500	-	-
7800 Intrafund and Subfund Transfers Out	76,793	78,901	331,549	331,549	33,105	996,299
7895 District Office Assessment	-	3,488,971	-	-	-	-
7896 Districtwide Assessment	-	4,749,035	-	-	-	-
Total Transfers and Other Outgo	\$ 115,443	\$ 8,390,186	\$ 331,549	\$ 803,331	\$ 490,997	\$ 1,096,299
Total Expenses	\$ 35,678,627	\$ 42,860,776	\$ 32,153,265	\$ 33,041,901	\$ 30,212,841	\$ 33,068,323

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses [B]	\$ (29,200,771)	\$ 1,630,440	\$ (221,511)	\$ (459,514)	\$ 2,327,796	\$ (582,915)
Beginning Fund Balance	20,129	860,991	2,497,041	2,491,431	2,491,431	740,647
Ending Fund Balance	\$ (29,180,642)	\$ 2,491,431	\$ 2,275,530	\$ 2,031,917	\$ 4,819,227	\$ 157,732
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	148,955	148,955	-	136,232
7904 College/DO Local Reserves (1% minimum)	-	-	703,149	651,147	-	-
7907 Load Bank and Vacation Liability Reserve	-	-	438,732	-	-	-
7908 Reserve for ISA Payback	-	-	963,194	963,194	-	-
7900 Designated Reserves	-	-	21,500	86,113	-	21,500
			<u>2,275,530</u>	<u>1,849,409</u>		<u>157,732</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	-	182,508	-	-
			<u>0</u>	<u>182,508</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,275,530	\$ 2,031,917	\$ -	\$ 157,732

[A] Intrafund transfers in includes \$780,264 lent from Districtwide unrestricted reserves to offset LMC's budget deficit. This amount will be repaid pursuant to Business Procedure 18.01.

[B] Absent the intrafund transfer in of \$780,264 from the Districtwide unrestricted reserves, LMC's 2012-2013 structural deficit would be \$1,363,179.

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8851 Rentals and Leases	112,287	127,832	100,000	100,000	130,696	130,000
8860 Interest and Investment Income	95,938	77,768	-	-	66,672	-
8890 Other Local Revenues	211,756	239,040	55,000	55,457	52,308	55,000
Total Other Local Revenues	\$ 419,981	\$ 444,640	\$ 155,000	\$ 155,457	\$ 249,676	\$ 185,000
Total Revenues	\$ 419,981	\$ 444,640	\$ 155,000	\$ 155,457	\$ 249,676	\$ 185,000
8910 Proceeds of General Fixed Assets	1,076	-	-	-	-	-
8980 Interfund Transfers In	5,867	105,982	-	-	25,089	-
8990 Intrafund and Subfund Transfers In	5,762,144	47,393	74,000	74,000	74,000	74,000
8994 Operating Allocation	-	-	13,922,796	13,922,796	13,922,796	13,601,427
8995 District Office Assessment	-	14,031,109	-	-	-	-
Total Other Financing Sources	\$ 5,769,087	\$ 14,184,484	\$ 13,996,796	\$ 13,996,796	\$ 14,021,885	\$ 13,675,427
Total Revenues and Other Financing Sources	\$ 6,189,068	\$ 14,629,124	\$ 14,151,796	\$ 14,152,253	\$ 14,271,561	\$ 13,860,427
Uses:						
1200 Noninstructional Salaries Full Time	601,360	599,243	789,218	789,218	752,482	970,290
1300 Instructional Salaries Part Time	-	609	-	-	-	-
1400 Noninstructional Salaries Part Time	402,423	1,572	-	-	4,865	-
Total Academic Salaries	\$ 1,003,783	\$ 601,424	\$ 789,218	\$ 789,218	\$ 757,347	\$ 970,290
2100 Noninstructional Salaries Full Time	7,561,224	6,972,367	6,350,574	6,350,574	5,944,101	7,019,560
2200 Instructional Aides Full Time	4,343	2,828	-	-	1,034	-
2300 Variable Non-Instructional	426,249	273,060	291,633	291,633	199,552	140,401
Total Classified Salaries	\$ 7,991,816	\$ 7,248,255	\$ 6,642,207	\$ 6,642,207	\$ 6,144,687	\$ 7,159,961

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
3000 Benefits	3,162,779	2,973,407	3,153,167	3,153,167	2,755,111	3,613,120
Total Salaries and Benefits	\$ 12,158,378	\$ 10,823,086	\$ 10,584,592	\$ 10,584,592	\$ 9,657,145	\$ 11,743,371
4000 Supplies and Materials	\$ 199,436	\$ 177,136	\$ 237,266	\$ 253,914	\$ 181,625	\$ 248,268
5100 Consultants	723,072	563,438	668,272	659,022	557,375	562,628
5200 Travel	115,443	128,058	197,961	213,233	93,326	215,350
5300 Dues and Memberships	138,325	101,785	96,500	104,553	97,803	98,500
5400 Insurance	-	-	-	-	118	-
5500 Utilities and Housekeeping	172,533	130,668	176,050	208,675	145,518	222,510
5600 Contract Services	315,850	278,833	277,215	270,215	209,537	217,675
5690 Other Operating Expenses	94,148	(570)	451,863	419,513	88,415	248,360
5700 Legal/Elections/Audit Expenses	7,342	-	-	23,000	44,848	-
5800 Other Services and Expenses	623,870	587,418	434,946	450,431	358,190	574,946
5900 Interprogram Charges (credits)	43	118	-	-	41	-
Total Other Operating Expenses	\$ 2,190,626	\$ 1,789,748	\$ 2,302,807	\$ 2,348,642	\$ 1,595,171	\$ 2,139,969
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	-	1,500
6400 Equipment	98,323	133,033	67,408	64,542	21,191	59,103
Total Capital Outlay	\$ 116,630	\$ 135,913	\$ 68,908	\$ 66,042	\$ 21,191	\$ 60,603
7300 Interfund Transfers Out	(1)	-	-	423,057	423,057	100,000
7800 Intrafund and Subfund Transfers Out	104,701	6,250	1,955,202	2,435,760	1,592,486	-
Total Transfers and Other Outgo	\$ 104,700	\$ 6,250	\$ 1,955,202	\$ 2,858,817	\$ 2,015,543	\$ 100,000
Total Expenses	\$ 14,769,770	\$ 12,932,133	\$ 15,148,775	\$ 16,112,007	\$ 13,470,675	\$ 14,292,211

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ (8,580,702)	\$ 1,696,991	\$ (996,979)	\$ (1,959,754)	\$ 800,886	\$ (431,784)
Beginning Fund Balance	68,827	1,443,983	3,257,286	3,140,974	3,140,974	1,424,517
Ending Fund Balance	\$ (8,511,875)	\$ 3,140,974	\$ 2,260,307	\$ 1,181,220	\$ 3,941,860	\$ 992,733
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	57,847	57,847	-	57,685
7904 College/DO Local Reserves (1% minimum)	-	-	923,550	923,550	-	140,461
7900 Designated Reserves	-	-	14,000	14,000	-	8,000
			<u>995,397</u>	<u>995,397</u>		<u>206,146</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,264,910	185,823	-	786,587
			<u>1,264,910</u>	<u>185,823</u>		<u>786,587</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,260,307	\$ 1,181,220	\$ -	\$ 992,733

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,449,128	100	64,442,009	64,923,780	34,201,320	60,948,582
8671 Homeowners Revenue	764,690	-	683,306	683,306	512,405	680,362
8672 In Lieu of Taxes (wildlife)	4,384	-	3,276	3,276	730	3,262
8811 Tax Allocation, Secured Roll Revenue	61,125,007	-	54,391,321	54,391,321	62,057,740	54,156,977
8812 Tax Allocation, Supplemental Roll Revenue	344,211	-	653,495	653,495	(210,990)	650,679
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	-	2,240,863	2,240,863	3,402,048	2,231,208
8815 Revenue Augmentation Fund	3,205,417	-	3,393,335	3,393,335	-	3,378,715
8818 Redevelopment Agency AB1290 Revenue	7,317	-	87,911	87,911	-	87,532
8874 98% of Enrollment Fees	(7,485,763)	-	11,390,265	11,390,265	14,012,842	14,556,969
Apportionment Revenues	\$ 128,116,093	\$ 100	\$ 137,285,781	\$ 137,767,552	\$ 113,976,095	\$ 136,694,286
8150 Student Financial Aid Revenue	38,260	-	-	-	-	-
Total Federal Revenues	\$ 38,260	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	190,764	-	-	-	-	-
8614 Part Time Instructor Pay Increase	-	-	-	-	121,245	-
8617 Part Time Office Hours	-	-	147,775	147,775	139,627	147,775
8618 Part Time Health Revenue	-	-	33,015	33,015	30,374	33,015
8620 General Categorical Programs	64,473	-	-	-	139,108	-
8680 Lottery Revenue	3,755,736	42,418	3,322,544	3,322,544	2,418,014	3,291,987
8690 State Tax Subventions	1	-	-	-	-	-
Total Other State Revenues	\$ 4,010,974	\$ 42,418	\$ 3,503,334	\$ 3,503,334	\$ 2,848,368	\$ 3,472,777
8874 2% of Enrollment Fees	(152,771)	-	-	-	-	-
8880 Nonresident Tuition	-	-	9,814,803	9,814,803	10,778,497	10,561,177
Total Other Local Revenues	\$ (152,771)	\$ -	\$ 9,814,803	\$ 9,814,803	\$ 10,778,497	\$ 10,561,177
Total Revenues	\$ 132,012,556	\$ 42,518	\$ 150,603,918	\$ 151,085,689	\$ 127,602,960	\$ 150,728,240

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
8990 Intrafund and Subfund Transfers In	-	2,323,973	20,956,923	21,658,236	20,814,962	21,608,584
8996 Districtwide Assessment	-	18,502,410	-	-	-	-
Total Other Financing Sources	\$ -	\$ 20,826,383	\$ 20,956,923	\$ 21,658,236	\$ 20,814,962	\$ 21,608,584
Total Revenues and Other Financing Sources	\$ 132,012,556	\$ 20,868,901	\$ 171,560,841	\$ 172,743,925	\$ 148,417,922	\$ 172,336,824
 Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	-	464	-
1400 Noninstructional Salaries Part Time	176,710	134,570	170,000	170,000	120,807	170,000
Total Academic Salaries	\$ 176,710	\$ 134,570	\$ 170,000	\$ 170,000	\$ 121,271	\$ 170,000
2100 Noninstructional Salaries Full Time	-	59,400	58,546	58,546	55,814	-
2300 Variable Non-Instructional	1,915	1,859	-	-	759	60,888
Total Classified Salaries	\$ 1,915	\$ 61,259	\$ 58,546	\$ 58,546	\$ 56,573	\$ 60,888
3000 Benefits	8,770,251	9,528,203	11,240,960	11,240,960	9,932,658	12,321,233
Total Salaries and Benefits	\$ 8,948,876	\$ 9,724,032	\$ 11,469,506	\$ 11,469,506	\$ 10,110,502	\$ 12,552,121
5200 Travel	-	36,853	-	-	-	-
5400 Insurance	1,213,919	1,279,563	1,451,821	1,451,821	1,444,315	1,550,000
5500 Utilities and Housekeeping	3,598,107	3,339,499	3,764,616	3,764,616	2,994,051	3,764,616
5600 Contract Services	580,597	938,778	794,634	794,634	733,231	727,500
5700 Legal/Elections/Audit Expenses	517,804	807,184	676,160	676,160	540,398	775,000
Total Other Operating Expenses	\$ 5,910,427	\$ 6,401,877	\$ 6,687,231	\$ 6,687,231	\$ 5,711,995	\$ 6,817,116

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
7300 Interfund Transfers Out	1,100,000	1,211,545	1,100,000	1,100,000	-	1,100,000
7800 Intrafund and Subfund Transfers Out [A]	1,041,365	3,506,095	22,054,696	22,967,153	21,926,187	23,598,585
7894 Operating Allocation from	-	-	132,170,437	132,170,437	132,170,437	129,119,655
Total Transfers and Other Outgo	\$ 2,141,365	\$ 4,717,640	\$ 155,325,133	\$ 156,237,590	\$ 154,096,624	\$ 153,818,240
Total Expenses	\$ 17,000,668	\$ 20,843,549	\$ 173,481,870	\$ 174,394,327	\$ 169,919,121	\$ 173,187,477
Net Revenues Over (Under) Expenses	\$ 115,011,888	\$ 25,352	\$ (1,921,029)	\$ (1,650,402)	\$ (21,501,199)	\$ (850,653)
Beginning Fund Balance	17,102,954	17,823,121	17,848,372	17,848,473	17,848,473	17,568,532
Ending Fund Balance	\$ 132,114,842	\$ 17,848,473	\$ 15,927,343	\$ 16,198,071	\$ (3,652,726)	\$ 16,717,879
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,966,247
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,779,748
7900 Designated Reserves	-	-	408,512	(22,174)	-	742,100
			<u>15,899,386</u>	<u>15,468,700</u>		<u>13,488,095</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,186,498
7997 Undesignated District Reserves	-	-	27,957	729,371	-	43,286
			<u>27,957</u>	<u>729,371</u>		<u>3,229,784</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 15,927,343	\$ 16,198,071	\$ -	\$ 16,717,879

[A] Intrafund transfers out includes \$780,264 lent to LMC from Districtwide unrestricted reserves to offset LMC's budget deficit. This amount will be repaid pursuant to Business Procedure 18.01.

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>District Services</u>						
Board	202,055	168,272	194,091	189,841	151,670	194,091
Chancellor	679,653	742,840	739,677	779,227	676,391	775,146
Facilities	1,087,780	683,552	422,656	422,656	314,270	449,997
Administrative Services and Finance	2,287,929	2,188,735	3,999,189	4,901,804	3,779,050	2,184,237
Human Resources	2,238,099	1,940,903	1,693,242	1,713,227	1,609,525	1,818,330
Information Technology Services	2,433,656	2,286,617	2,296,153	2,296,028	2,068,820	2,709,490
Internal Auditing	32,378	14,778	148,893	153,893	148,067	177,215
International Education	632,912	487,215	468,738	468,738	411,415	480,708
Marketing	394,992	215,826	335,705	335,705	209,772	301,874
Other	8,017	-	-	-	8,509	-
Payroll	690,275	693,358	807,740	807,740	578,765	841,457
Educational Planning	472,324	189,449	206,178	206,178	175,847	403,241
Police Services	2,666,481	2,525,064	2,688,723	2,689,180	2,313,620	2,730,872
Research	181,861	122,377	639,177	639,177	605,282	675,715
Purchasing	761,357	673,148	508,613	508,613	419,671	549,838
Total District Office Expenditures and Transfers Out	\$ 14,769,769	\$ 12,932,134	\$ 15,148,775	\$ 16,112,007	\$ 13,470,674	\$ 14,292,211
<u>Districtwide Expenses</u>						
Contractual Assessments	344,568	1,414,521	983,256	1,413,942	1,270,870	648,430
Regulatory Expenditures	13,785,334	14,693,557	16,700,587	16,700,587	14,569,196	17,984,054
Committed Obligations	2,174,402	2,447,662	2,301,134	2,301,134	1,141,356	2,234,000
Districtwide Operations	696,365	2,287,810	153,496,893	153,978,664	152,937,698	152,320,993
Total Districtwide Expenditures and Transfers Out	\$ 17,000,669	\$ 20,843,550	\$ 173,481,870	\$ 174,394,327	\$ 169,919,120	\$ 173,187,477
Total District Office and Districtwide Expenditures and Transfers Out	\$ 31,770,438	\$ 33,775,684	\$ 188,630,645	\$ 190,506,334	\$ 183,389,794	\$ 187,479,688

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,966,247
5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
3% Board Contingency Reserve	-	-	-	-	-	4,779,748
Deficit Funding Reserve	-	-	57,847	57,847	-	57,685
College/DO Local Reserves (1% minimum)	-	-	923,550	923,550	-	140,461
Designated Reserves	-	-	422,512	(8,174)	-	750,100
			<u>16,894,783</u>	<u>16,464,097</u>		<u>13,694,241</u>
<u>Unrestricted Reserves</u>						
2% Authorized Use of Reserve	-	-	-	-	-	3,186,498
Undesignated District Reserves	-	-	27,957	729,371	-	43,286
Undesignated College and DO Reserves	-	-	1,264,910	185,823	-	786,587
			<u>1,292,867</u>	<u>915,194</u>		<u>4,016,371</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,187,650	\$ 17,379,291	\$ -	\$ 17,710,612

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	323,885	296,406	-	-	-	-
Apportionment Revenues	\$ 323,885	\$ 296,406	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	-	11,515	-	-	46,940	-
8160 Veterans Education	1,673	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 1,673	\$ 13,650	\$ -	\$ 1,876	\$ 48,816	\$ -
8659 Other Reimbursable Categorical Programs	7,673	8,195	-	-	16,472	-
8690 State Tax Subventions	-	576,853	-	-	-	-
Total Other State Revenues	\$ 7,673	\$ 585,048	\$ -	\$ -	\$ 16,472	\$ -
8830 Contract Services	169,459	186,791	100,000	120,156	130,906	100,000
8840 Sales and Commissions	3,210	-	-	-	-	-
8851 Rentals and Leases	258,395	226,411	-	48,996	183,742	119,600
8868 Reduction of Grant/Apportionment	-	-	(1,499,328)	(1,499,328)	-	(1,486,293)
8870 Other Student Fees and Charges	116,568	131,886	42,000	103,648	153,741	42,000
8880 Other Student Fees	21,266	23,660	-	5,900	11,004	-
8890 Other Local Revenues	1,946,848	1,998,671	1,323,823	1,297,043	1,444,341	1,472,706
Total Other Local Revenues	\$ 2,515,746	\$ 2,567,419	\$ (33,505)	\$ 76,415	\$ 1,923,734	\$ 248,013
Total Revenues	\$ 2,848,977	\$ 3,462,523	\$ (33,505)	\$ 78,291	\$ 1,989,022	\$ 248,013
8910 Proceeds of General Fixed Assets	-	19,100	-	-	-	-
8980 Interfund Transfers In	74,299	17,254	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,397,260	214,211	1,499,328	2,596,074	1,096,746	1,486,293
Total Other Financing Sources	\$ 1,471,559	\$ 250,565	\$ 1,499,328	\$ 2,596,074	\$ 1,096,746	\$ 1,486,293
Total Revenues and Other Financing Sources	\$ 4,320,536	\$ 3,713,088	\$ 1,465,823	\$ 2,674,365	\$ 3,085,768	\$ 1,734,306

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Uses:						
1200 Noninstructional Salaries Full Time	27,000	2,416	-	-	-	-
1300 Instructional Salaries Part Time	81,349	115,964	-	-	85,484	-
1400 Noninstructional Salaries Part Time	79,094	50,077	85,000	159,870	94,558	145,500
Total Academic Salaries	\$ 187,443	\$ 168,457	\$ 85,000	\$ 159,870	\$ 180,042	\$ 145,500
2100 Noninstructional Salaries Full Time	40,876	15,561	76,515	76,515	72,391	79,850
2200 Instructional Aides Full Time	-	-	26,522	26,522	22,985	25,284
2300 Variable Non-Instructional	821,402	899,546	730,486	753,369	706,479	199,760
2400 Variable Classroom Aide	22,673	21,517	-	39,774	46,305	-
2600 Variable Aide Other	2,426	2,704	-	24,225	24,623	24,225
Total Classified Salaries	\$ 887,377	\$ 939,328	\$ 833,523	\$ 920,405	\$ 872,783	\$ 329,119
3000 Benefits	175,792	159,776	190,832	201,530	165,471	84,326
Total Salaries and Benefits	\$ 1,250,612	\$ 1,267,561	\$ 1,109,355	\$ 1,281,805	\$ 1,218,296	\$ 558,945
4000 Supplies and Materials	\$ 239,780	\$ 275,630	\$ 2,143,321	\$ 2,173,719	\$ 211,461	\$ 1,480,721
5100 Consultants	96,515	124,714	37,442	48,562	66,919	41,964
5200 Travel	12,738	26,776	208	5,970	22,937	3,300
5300 Dues and Memberships	2,633	7,085	-	-	2,384	-
5500 Utilities and Housekeeping	2,697	2,175	1,500	1,500	1,547	1,500
5600 Contract Services	71,400	120,603	540,193	542,863	7,997	585,939
5690 Other Operating Expenses	142,625	80,177	95,719	188,804	87,322	90,709
5800 Other Services and Expenses	10,439	12,258	60,025	20,105	9,437	20,105
5900 Interprogram Charges (credits)	(66,742)	(68,729)	-	1,650	(32,725)	1,500
5910 Indirect Costs	(76,840)	(13,062)	-	-	-	-
Total Other Operating Expenses	\$ 195,465	\$ 291,997	\$ 735,087	\$ 809,454	\$ 165,818	\$ 745,017

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6100 Sites and Site Improvements	-	-	-	-	3,758	-
6200 Buildings	32,667	26,981	407,772	388,844	-	407,772
6300 Library Books	-	-	-	-	5,591	-
6400 Equipment	284,248	237,032	163,178	1,114,415	285,433	186,835
Total Capital Outlay	\$ 316,915	\$ 264,013	\$ 570,950	\$ 1,503,259	\$ 294,782	\$ 594,607
7300 Interfund Transfers Out	379,060	10,615	-	140,448	140,448	-
7600 Other Student Payments	55,080	2,580	2,000	1,780	954	-
7800 Intrafund and Subfund Transfers Out	8,226,463	3,150,447	233,996	238,737	238,737	217,346
Total Transfers and Other Outgo	\$ 8,660,603	\$ 3,163,642	\$ 235,996	\$ 380,965	\$ 380,139	\$ 217,346
Total Expenses	\$ 10,663,375	\$ 5,262,843	\$ 4,794,709	\$ 6,149,202	\$ 2,270,496	\$ 3,596,636
Net Revenues Over (Under) Expenses	\$ (6,342,839)	\$ (1,549,755)	\$ (3,328,886)	\$ (3,474,837)	\$ 815,272	\$ (1,862,330)
Beginning Fund Balance	12,200,371	5,857,536	4,307,446	4,307,779	4,307,781	4,367,580
Ending Fund Balance	\$ 5,857,532	\$ 4,307,781	\$ 978,560	\$ 832,942	\$ 5,123,053	\$ 2,505,250
7900 Designated Reserves	-	-	978,560	832,509	-	1,257,488
			<u>978,560</u>	<u>832,509</u>		<u>1,257,488</u>
7999 Undesignated College and DO Reserves	-	-	-	433	-	1,247,762
			<u>0</u>	<u>433</u>		<u>1,247,762</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 978,560	\$ 832,942	\$ -	\$ 2,505,250

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	-	-	-	14,350	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 14,350	\$ -
8659 Other Reimbursable Categorical Programs	1,224	4,134	-	-	2,966	-
Total Other State Revenues	\$ 1,224	\$ 4,134	\$ -	\$ -	\$ 2,966	\$ -
8830 Contract Services	16,680	-	-	-	-	-
8851 Rentals and Leases	153,092	107,835	-	-	45,746	45,000
8868 Reduction of Grant/Appportionment	-	-	(159,917)	(159,917)	-	(523,099)
8870 Other Student Fees and Charges	3,015	10,335	-	143	3,002	-
8890 Other Local Revenues	342,273	428,240	-	102,315	289,253	171,864
Total Other Local Revenues	\$ 515,060	\$ 546,410	\$ (159,917)	\$ (57,459)	\$ 338,001	\$ (306,235)
Total Revenues	\$ 516,284	\$ 550,544	\$ (159,917)	\$ (57,459)	\$ 355,317	\$ (306,235)
8990 Intrafund and Subfund Transfers In	54,169	-	159,917	159,917	-	523,099
Total Other Financing Sources	\$ 54,169	\$ -	\$ 159,917	\$ 159,917	\$ -	\$ 523,099
Total Revenues and Other Financing Sources	\$ 570,453	\$ 550,544	\$ -	\$ 102,458	\$ 355,317	\$ 216,864
Uses:						
1300 Instructional Salaries Part Time	4,294	817	-	-	2,020	-
1400 Noninstructional Salaries Part Time	8,103	10,860	-	2,670	29,360	-
Total Academic Salaries	\$ 12,397	\$ 11,677	\$ -	\$ 2,670	\$ 31,380	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
2100 Noninstructional Salaries Full Time	29,105	6,076	-	-	(111)	-
2300 Variable Non-Instructional	82,740	108,462	37,486	40,156	54,654	-
2400 Variable Classroom Aide	-	3,098	-	2,670	102	-
Total Classified Salaries	\$ 111,845	\$ 117,636	\$ 37,486	\$ 42,826	\$ 54,645	\$ -
3000 Benefits	22,825	14,581	4,108	4,108	8,770	-
Total Salaries and Benefits	\$ 147,067	\$ 143,894	\$ 41,594	\$ 49,604	\$ 94,795	\$ -
4000 Supplies and Materials	\$ 22,330	\$ 35,763	\$ 923,827	\$ 1,046,493	\$ 28,902	\$ 1,037,227
5100 Consultants	15,512	14,336	-	7,120	17,071	-
5200 Travel	1,403	12,455	208	2,670	4,306	-
5300 Dues and Memberships	2,633	1,578	-	-	2,384	-
5500 Utilities and Housekeeping	810	584	-	-	263	-
5600 Contract Services	491	1,975	540,193	542,863	6,394	585,939
5690 Other Operating Expenses	20,774	81,951	-	-	60,499	-
5800 Other Services and Expenses	1,065	2,710	46,759	6,839	3,141	6,839
5900 Interprogram Charges (credits)	(67,710)	(69,445)	-	-	(33,739)	-
Total Other Operating Expenses	\$ (25,022)	\$ 46,144	\$ 587,160	\$ 559,492	\$ 60,319	\$ 592,778
6400 Equipment	23,670	8,906	110,890	110,560	6,825	149,547
Total Capital Outlay	\$ 23,670	\$ 8,906	\$ 110,890	\$ 110,560	\$ 6,825	\$ 149,547
7600 Other Student Payments	3,580	1,870	2,000	1,780	954	-
7800 Intrafund and Subfund Transfers Out	4,081	40,000	-	-	-	-
Total Transfers and Other Outgo	\$ 7,661	\$ 41,870	\$ 2,000	\$ 1,780	\$ 954	\$ -
Total Expenses	\$ 175,706	\$ 276,577	\$ 1,665,471	\$ 1,767,929	\$ 191,795	\$ 1,779,552

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ 394,747	\$ 273,967	\$ (1,665,471)	\$ (1,665,471)	\$ 163,522	\$ (1,562,688)
Beginning Fund Balance	1,253,532	1,648,278	1,922,244	1,922,244	1,922,245	2,243,513
Ending Fund Balance	\$ 1,648,279	\$ 1,922,245	\$ 256,773	\$ 256,773	\$ 2,085,767	\$ 680,825
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	256,773	256,773	-	680,825
			<u>256,773</u>	<u>256,773</u>		<u>680,825</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 256,773	\$ 256,773	\$ -	\$ 680,825

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	11,515	-	-	18,055	-
8160 Veterans Education	1,673	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 1,673	\$ 13,650	\$ -	\$ 1,876	\$ 19,931	\$ -
8659 Other Reimbursable Categorical Programs	2,113	1,397	-	-	2,472	-
Total Other State Revenues	\$ 2,113	\$ 1,397	\$ -	\$ -	\$ 2,472	\$ -
8830 Contract Services	128,759	170,850	100,000	120,156	125,406	100,000
8851 Rentals and Leases	35,410	34,387	-	48,996	50,715	-
8870 Other Student Fees and Charges	113,553	121,551	42,000	103,505	121,039	42,000
8890 Other Local Revenues	1,238,345	1,308,905	1,309,642	1,092,003	990,407	1,286,642
Total Other Local Revenues	\$ 1,516,067	\$ 1,635,693	\$ 1,451,642	\$ 1,364,660	\$ 1,287,567	\$ 1,428,642
Total Revenues	\$ 1,519,853	\$ 1,650,740	\$ 1,451,642	\$ 1,366,536	\$ 1,309,970	\$ 1,428,642
8910 Proceeds of General Fixed Assets	-	19,100	-	-	-	-
8980 Interfund Transfers In	74,299	17,254	-	-	-	-
8990 Intrafund and Subfund Transfers In	407,338	214,211	-	1,095,746	1,095,746	-
Total Other Financing Sources	\$ 481,637	\$ 250,565	\$ -	\$ 1,095,746	\$ 1,095,746	\$ -
Total Revenues and Other Financing Sources	\$ 2,001,490	\$ 1,901,305	\$ 1,451,642	\$ 2,462,282	\$ 2,405,716	\$ 1,428,642

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Uses:						
1200 Noninstructional Salaries Full Time	27,000	2,416	-	-	-	-
1300 Instructional Salaries Part Time	61,698	66,170	-	-	56,481	-
1400 Noninstructional Salaries Part Time	35,979	21,662	85,000	85,000	14,755	80,000
Total Academic Salaries	\$ 124,677	\$ 90,248	\$ 85,000	\$ 85,000	\$ 71,236	\$ 80,000
2100 Noninstructional Salaries Full Time	3,980	1,299	68,645	68,645	64,999	71,460
2200 Instructional Aides Full Time	-	-	26,522	26,522	22,985	25,284
2300 Variable Non-Instructional	735,198	769,345	693,000	702,750	646,991	190,000
2400 Variable Classroom Aide	2,270	3,400	-	10,237	19,454	-
2600 Variable Aide Other	2,426	2,704	-	-	2,474	-
Total Classified Salaries	\$ 743,874	\$ 776,748	\$ 788,167	\$ 808,154	\$ 756,903	\$ 286,744
3000 Benefits	144,996	131,758	184,253	184,253	143,011	70,022
Total Salaries and Benefits	\$ 1,013,547	\$ 998,754	\$ 1,057,420	\$ 1,077,407	\$ 971,150	\$ 436,766
4000 Supplies and Materials	\$ 194,773	\$ 197,071	\$ 1,056,589	\$ 895,892	\$ 142,110	\$ 421,969
5100 Consultants	42,279	106,778	37,442	37,442	24,490	41,964
5200 Travel	7,369	8,952	-	-	5,219	-
5300 Dues and Memberships	-	5,312	-	-	-	-
5500 Utilities and Housekeeping	1,887	1,591	1,500	1,500	1,284	1,500
5600 Contract Services	64,861	116,028	-	-	1,603	-
5690 Other Operating Expenses	12,119	(4,452)	95,719	188,803	26,823	90,709
5800 Other Services and Expenses	8,293	7,955	13,266	13,266	5,628	13,266
5910 Indirect Costs	(76,840)	(13,062)	-	-	-	-
Total Other Operating Expenses	\$ 59,968	\$ 229,102	\$ 147,927	\$ 241,011	\$ 65,047	\$ 147,439

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6100 Sites and Site Improvements	-	-	-	-	3,758	-
6200 Buildings	32,667	26,981	407,772	388,844	-	407,772
6300 Library Books	-	-	-	-	5,591	-
6400 Equipment	53,338	39,526	52,288	986,588	261,344	37,288
Total Capital Outlay	\$ 86,005	\$ 66,507	\$ 460,060	\$ 1,375,432	\$ 270,693	\$ 445,060
7300 Interfund Transfers Out	2,889	10,615	-	140,448	140,448	-
7600 Other Student Payments	51,500	710	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,566,019	401,617	-	2,446	2,446	-
Total Transfers and Other Outgo	\$ 1,620,408	\$ 412,942	\$ -	\$ 142,894	\$ 142,894	\$ -
Total Expenses	\$ 2,974,701	\$ 1,904,376	\$ 2,721,996	\$ 3,732,636	\$ 1,591,894	\$ 1,451,234
Net Revenues Over (Under) Expenses	\$ (973,211)	\$ (3,071)	\$ (1,270,354)	\$ (1,270,354)	\$ 813,822	\$ (22,592)
Beginning Fund Balance	2,247,067	1,273,859	1,270,354	1,270,787	1,270,788	1,270,354
Ending Fund Balance	\$ 1,273,856	\$ 1,270,788	\$ -	\$ 433	\$ 2,084,610	\$ 1,247,762
Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves			<u>0</u>	<u>433</u>		<u>1,247,762</u>
7999 Undesignated College and DO Reserves	-	-	-	433	-	1,247,762
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ 433	\$ -	\$ 1,247,762

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	-	-	-	-	14,535	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ 14,535	\$ -
8659 Other Reimbursable Categorical Programs	4,336	2,664	-	-	11,034	-
Total Other State Revenues	\$ 4,336	\$ 2,664	\$ -	\$ -	\$ 11,034	\$ -
8830 Contract Services	24,020	15,941	-	-	5,500	-
8851 Rentals and Leases	23,927	-	-	-	15,215	-
8868 Reduction of Grant/Appportionment	-	-	(298,444)	(298,444)	-	(963,194)
8870 Other Student Fees and Charges	-	-	-	-	29,700	-
8880 Other Student Fees	21,266	23,660	-	-	5,104	-
8890 Other Local Revenues	343,899	235,535	-	88,544	150,500	-
Total Other Local Revenues	\$ 413,112	\$ 275,136	\$ (298,444)	\$ (209,900)	\$ 206,019	\$ (963,194)
Total Revenues	\$ 417,448	\$ 277,800	\$ (298,444)	\$ (209,900)	\$ 231,588	\$ (963,194)
8990 Intrafund and Subfund Transfers In	-	-	298,444	299,444	1,000	963,194
Total Other Financing Sources	\$ -	\$ -	\$ 298,444	\$ 299,444	\$ 1,000	\$ 963,194
Total Revenues and Other Financing Sources	\$ 417,448	\$ 277,800	\$ -	\$ 89,544	\$ 232,588	\$ -
Uses:						
1300 Instructional Salaries Part Time	15,357	48,977	-	-	26,983	-
1400 Noninstructional Salaries Part Time	35,012	17,555	-	72,200	50,443	65,500
Total Academic Salaries	\$ 50,369	\$ 66,532	\$ -	\$ 72,200	\$ 77,426	\$ 65,500

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
2100 Noninstructional Salaries Full Time	7,791	8,186	7,870	7,870	7,503	8,390
2300 Variable Non-Instructional	3,464	21,739	-	10,463	4,834	9,760
2400 Variable Classroom Aide	20,403	15,019	-	26,867	26,749	-
2600 Variable Aide Other	-	-	-	24,225	22,149	24,225
Total Classified Salaries	\$ 31,658	\$ 44,944	\$ 7,870	\$ 69,425	\$ 61,235	\$ 42,375
3000 Benefits	7,971	13,437	2,471	13,169	13,690	14,304
Total Salaries and Benefits	\$ 89,998	\$ 124,913	\$ 10,341	\$ 154,794	\$ 152,351	\$ 122,179
4000 Supplies and Materials	\$ 22,677	\$ 38,144	\$ 162,905	\$ 231,334	\$ 39,454	\$ 15,625
5100 Consultants	20,800	3,600	-	4,000	25,358	-
5200 Travel	3,966	5,369	-	3,300	13,412	3,300
5300 Dues and Memberships	-	195	-	-	-	-
5600 Contract Services	1,716	2,600	-	-	-	-
5690 Other Operating Expenses	1	2,678	-	1	-	-
5800 Other Services and Expenses	-	1,593	-	-	668	-
5900 Interprogram Charges (credits)	968	716	-	1,650	1,014	1,500
Total Other Operating Expenses	\$ 27,451	\$ 16,751	\$ -	\$ 8,951	\$ 40,452	\$ 4,800
6400 Equipment	1,332	900	-	17,267	17,264	-
Total Capital Outlay	\$ 1,332	\$ 900	\$ -	\$ 17,267	\$ 17,264	\$ -
7800 Intrafund and Subfund Transfers Out	182,751	714,697	233,996	236,291	236,291	217,346
Total Transfers and Other Outgo	\$ 182,751	\$ 714,697	\$ 233,996	\$ 236,291	\$ 236,291	\$ 217,346
Total Expenses	\$ 324,209	\$ 895,405	\$ 407,242	\$ 648,637	\$ 485,812	\$ 359,950

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ 93,239	\$ (617,605)	\$ (407,242)	\$ (559,093)	\$ (253,224)	\$ (359,950)
Beginning Fund Balance	1,311,408	1,404,647	787,042	787,042	787,042	520,007
Ending Fund Balance	\$ 1,404,647	\$ 787,042	\$ 379,800	\$ 227,949	\$ 533,818	\$ 160,057
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	379,800	227,949	-	160,057
			<u>379,800</u>	<u>227,949</u>		<u>160,057</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 379,800	\$ 227,949	\$ -	\$ 160,057

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8840 Sales and Commissions	3,210	-	-	-	-	-
8851 Rentals and Leases	45,966	84,189	-	-	72,066	74,600
8868 Reduction of Grant/Apportionment	-	-	(1,040,967)	(1,040,967)	-	-
8880 Other Student Fees	-	-	-	5,900	5,900	-
8890 Other Local Revenues	22,331	25,991	14,181	14,181	14,181	14,200
Total Other Local Revenues	\$ 71,507	\$ 110,180	\$ (1,026,786)	\$ (1,020,886)	\$ 92,147	\$ 88,800
Total Revenues	\$ 71,507	\$ 110,180	\$ (1,026,786)	\$ (1,020,886)	\$ 92,147	\$ 88,800
8990 Intrafund and Subfund Transfers In	935,753	-	1,040,967	1,040,967	-	-
Total Other Financing Sources	\$ 935,753	\$ -	\$ 1,040,967	\$ 1,040,967	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,007,260	\$ 110,180	\$ 14,181	\$ 20,081	\$ 92,147	\$ 88,800
Uses:						
4000 Supplies and Materials	\$ -	\$ 4,652	\$ -	\$ -	\$ 995	\$ 5,900
5100 Consultants	17,924	-	-	-	-	-
5600 Contract Services	4,332	-	-	-	-	-
5690 Other Operating Expenses	109,731	-	-	-	-	-
5800 Other Services and Expenses	1,081	-	-	-	-	-
Total Other Operating Expenses	\$ 133,068	\$ -	\$ -	\$ -	\$ -	\$ -
6400 Equipment	205,908	187,700	-	-	-	-
Total Capital Outlay	\$ 205,908	\$ 187,700	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
7300 Interfund Transfers Out	376,171	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	995,932	-	-	-	-	-
Total Transfers and Other Outgo	\$ 1,372,103	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,711,079	\$ 192,352	\$ -	\$ -	\$ 995	\$ 5,900
Net Revenues Over (Under) Expenses	\$ (703,819)	\$ (82,172)	\$ 14,181	\$ 20,081	\$ 91,152	\$ 82,900
Beginning Fund Balance	-	409,878	327,806	327,706	327,706	333,706
Ending Fund Balance	\$ (703,819)	\$ 327,706	\$ 341,987	\$ 347,787	\$ 418,858	\$ 416,606
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	341,987	347,787	-	416,606
			<u>341,987</u>	<u>347,787</u>		<u>416,606</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 341,987	\$ 347,787	\$ -	\$ 416,606

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8610 General Apportionment Revenue	323,885	296,406	-	-	-	-
Apportionment Revenues	\$ 323,885	\$ 296,406	\$ -	\$ -	\$ -	\$ -
8690 State Tax Subventions	-	576,853	-	-	-	-
Total Other State Revenues	\$ -	\$ 576,853	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 323,885	\$ 873,259	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 323,885	\$ 873,259	\$ -	\$ -	\$ -	\$ -
<u>Uses:</u>						
7800 Intrafund and Subfund Transfers Out	5,477,680	1,994,133	-	-	-	-
Total Transfers and Other Outgo	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ (5,153,795)	\$ (1,120,874)	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	7,388,364	1,120,874	-	-	-	-
Ending Fund Balance	\$ 2,234,569	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Board Restricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>
<u>Unrestricted Reserves</u>			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>District Services</u>						
Facilities	116,307	-	-	-	-	-
Administrative Services and Finance	1,365,524	-	-	-	-	-
Human Resources	5,546	4,652	-	-	995	-
Information Technology Services	213,257	187,700	-	-	-	-
Marketing	10,441	-	-	-	-	-
Research	-	-	-	-	-	5,900
Total District Office Expenditures and Transfers Out	\$ 1,711,075	\$ 192,352	\$ -	\$ -	\$ 995	\$ 5,900
<u>Districtwide Expenses</u>						
Districtwide Operations	5,477,680	1,994,133	-	-	-	-
Total Districtwide Expenditures and Transfers Out	\$ 5,477,680	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 7,188,755	\$ 2,186,485	\$ -	\$ -	\$ 995	\$ 5,900
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	341,987	347,787	-	416,606
			<u>341,987</u>	<u>347,787</u>		<u>416,606</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 341,987	\$ 347,787	\$ -	\$ 416,606

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2012-2013 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8610 General Apportionment Revenue	67,773,013	70,466,674	64,442,009	64,923,780	34,201,320	60,948,582
8671 Homeowners Revenue	764,690	747,188	683,306	683,306	512,405	680,362
8672 In Lieu of Taxes (wildlife)	4,384	3,582	3,276	3,276	730	3,262
8811 Tax Allocation, Secured Roll Revenue	61,125,007	59,476,352	54,391,321	54,391,321	62,057,740	54,156,977
8812 Tax Allocation, Supplemental Roll Revenue	344,211	714,589	653,495	653,495	(210,990)	650,679
8813 Tax Allocation, Unsecured Roll Revenue	2,701,702	2,450,361	2,240,863	2,240,863	3,402,048	2,231,208
8815 Revenue Augmentation Fund	3,205,417	3,710,577	3,393,335	3,393,335	-	3,378,715
8818 Redevelopment Agency AB1290 Revenue	7,317	96,130	87,911	87,911	-	87,532
8874 98% of Enrollment Fees	11,029,422	10,402,985	11,390,265	11,390,265	14,012,842	14,556,969
Apportionment Revenues	\$ 146,955,163	\$ 148,068,438	\$ 137,285,781	\$ 137,767,552	\$ 113,976,095	\$ 136,694,286
8150 Student Financial Aid Revenue	38,260	38,945	-	-	52,580	-
8160 Veterans Education	4,764	2,135	-	1,876	1,876	-
Total Federal Revenues	\$ 43,024	\$ 41,080	\$ -	\$ 1,876	\$ 54,456	\$ -
8613 Apprenticeship Revenue	190,764	184,759	184,759	184,759	169,978	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	476,263	597,508	-
8617 Part Time Office Hours	147,776	151,767	147,775	147,775	139,627	147,775
8618 Part Time Health Revenue	30,351	33,015	33,015	33,015	30,374	33,015
8620 General Categorical Programs	64,473	127,120	-	-	139,108	-
8659 Other Reimbursable Categorical Programs	7,673	8,195	-	-	16,472	-
8680 Lottery Revenue	3,755,736	3,700,097	3,322,544	3,322,544	2,418,014	3,291,987
8690 State Tax Subventions	1	576,857	-	-	-	-
Total Other State Revenues	\$ 4,846,239	\$ 5,431,275	\$ 3,688,093	\$ 4,164,356	\$ 3,511,081	\$ 3,657,536
8820 Contributions and Gifts	10,000	146,042	197,639	197,639	92,149	155,292
8830 Contract Services	169,459	186,791	100,000	120,156	130,906	100,000
8840 Sales and Commissions	148,220	123,344	-	158,458	159,380	-
8851 Rentals and Leases	522,103	530,088	175,000	322,577	468,284	324,600
8860 Interest and Investment Income	95,938	77,768	-	-	66,672	-
8868 Reduction of Grant/Apportionment	-	-	(1,499,328)	(1,499,328)	-	(1,486,293)

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
8874 2% of Enrollment Fees	225,090	212,306	232,454	232,454	285,976	297,081
8870 Other Student Fees and Charges	1,334,081	1,461,381	889,683	1,498,943	1,573,848	897,050
8880 Nonresident Tuition	9,269,191	9,612,251	9,814,803	9,814,803	10,778,497	10,561,177
8880 Other Student Fees	272,530	365,325	1,375,000	321,756	356,646	1,375,000
8890 Other Local Revenues	3,088,726	3,951,052	1,727,343	2,534,260	2,693,777	1,859,803
Total Other Local Revenues	\$ 15,135,338	\$ 16,666,348	\$ 13,012,594	\$ 13,701,718	\$ 16,606,135	\$ 14,083,710
Total Revenues	\$ 166,979,764	\$ 170,207,141	\$ 153,986,468	\$ 155,635,502	\$ 134,147,767	\$ 154,435,532
8900 Other Financing Sources, Miscellaneous	2,219	1,073	-	1,115	1,205	-
8910 Proceeds of General Fixed Assets	4,043	19,100	-	-	7,902	-
8980 Interfund Transfers In	133,710	1,288,504	196,073	450,891	441,169	197,500
Total Other Financing Sources	\$ 139,972	\$ 1,308,677	\$ 196,073	\$ 452,006	\$ 450,276	\$ 197,500
Total Revenues and Other Financing Sources	\$ 167,119,736	\$ 171,515,818	\$ 154,182,541	\$ 156,087,508	\$ 134,598,043	\$ 154,633,032
Uses:						
1100 Monthly Instructional Salary	33,240,977	31,904,288	31,791,905	31,283,178	27,991,623	31,873,402
1200 Noninstructional Salaries Full Time	13,808,984	13,185,464	12,615,569	12,471,771	11,354,206	12,905,052
1300 Instructional Salaries Part Time	26,878,830	26,150,391	23,618,522	25,065,463	23,044,203	23,974,548
1400 Noninstructional Salaries Part Time	1,630,108	1,260,503	934,442	1,250,920	1,155,373	1,226,152
Total Academic Salaries	\$ 75,558,899	\$ 72,500,646	\$ 68,960,438	\$ 70,071,332	\$ 63,545,405	\$ 69,979,154
2100 Noninstructional Salaries Full Time	26,699,031	25,785,686	22,562,505	22,852,743	20,669,119	23,504,851
2200 Instructional Aides Full Time	3,282,695	3,032,183	2,756,444	2,799,330	2,485,873	2,840,621
2300 Variable Non-Instructional	4,040,607	3,172,867	2,237,119	2,350,017	2,649,120	1,558,920
2400 Variable Classroom Aide	830,641	856,133	554,190	753,801	791,409	544,184
2600 Variable Aide Other	230,973	224,974	195,679	200,770	216,174	190,224
Total Classified Salaries	\$ 35,083,947	\$ 33,071,843	\$ 28,305,937	\$ 28,956,661	\$ 26,811,695	\$ 28,638,800

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
3000 Benefits	38,136,010	38,818,346	41,384,329	41,780,809	37,177,097	44,084,535
Total Salaries and Benefits	\$ 148,778,856	\$ 144,390,835	\$ 138,650,704	\$ 140,808,802	\$ 127,534,197	\$ 142,702,489
4000 Supplies and Materials	\$ 2,599,732	\$ 2,457,513	\$ 5,626,218	\$ 5,150,172	\$ 2,113,277	\$ 4,953,425
5100 Consultants	985,340	974,629	1,027,956	1,120,288	998,779	920,084
5200 Travel	346,326	441,666	396,327	455,463	326,440	387,738
5300 Dues and Memberships	285,711	247,721	213,473	240,481	263,155	214,373
5400 Insurance	2,043,289	2,196,523	2,151,821	2,499,662	2,471,975	2,250,000
5500 Utilities and Housekeeping	4,080,617	3,732,487	4,164,378	4,198,236	3,298,961	4,210,838
5600 Contract Services	3,068,466	2,716,041	3,139,818	3,191,133	2,120,548	2,974,782
5690 Other Operating Expenses	1,404,963	1,173,672	1,538,621	1,634,826	1,060,198	1,299,609
5700 Legal/Elections/Audit Expenses	525,146	807,184	676,160	699,160	586,346	775,000
5800 Other Services and Expenses	847,335	756,681	675,355	654,956	507,332	775,435
5900 Interprogram Charges (credits)	(71,115)	(71,365)	71,790	73,940	(34,214)	73,290
5910 Indirect Costs	(76,840)	(13,062)	-	-	-	-
Total Other Operating Expenses	\$ 13,439,238	\$ 12,962,177	\$ 14,055,699	\$ 14,768,145	\$ 11,599,520	\$ 13,881,149
6100 Sites and Site Improvements	18,307	2,880	1,500	1,500	3,758	1,500
6200 Buildings	36,763	71,753	407,772	388,844	1,264	407,772
6300 Library Books	118,521	122,053	75,824	90,341	83,171	75,824
6400 Equipment	1,010,855	756,337	649,742	1,774,709	676,453	682,069
Total Capital Outlay	\$ 1,184,446	\$ 953,023	\$ 1,134,838	\$ 2,255,394	\$ 764,646	\$ 1,167,165
7300 Interfund Transfers Out	1,918,918	1,446,361	1,100,000	3,328,536	2,228,536	1,388,932
7400 Other Transfers/Uses	18,578	28,920	-	26,550	19,160	-
7600 Other Student Payments	55,130	8,600	4,097	10,377	954	2,097
Total Transfers and Other Outgo	\$ 1,992,626	\$ 1,483,881	\$ 1,104,097	\$ 3,365,463	\$ 2,248,650	\$ 1,391,029
Total Expenses	\$ 167,994,898	\$ 162,247,429	\$ 160,571,556	\$ 166,347,976	\$ 144,260,290	\$ 164,095,257

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ (875,162)	\$ 9,268,389	\$ (6,389,015)	\$ (10,260,468)	\$ (9,662,247)	\$ (9,462,225)
Beginning Fund Balance	29,432,047	28,556,883	37,945,973	37,825,270	37,825,272	31,789,237
Ending Fund Balance	\$ 28,556,885	\$ 37,825,272	\$ 31,556,958	\$ 27,564,802	\$ 28,163,025	\$ 22,327,012
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,745,437	7,745,437	-	7,966,247
7902 5% Board Contingency Reserve	-	-	7,745,437	7,745,437	-	-
7914 3% Board Contingency Reserve	-	-	-	-	-	4,779,748
7903 Deficit Funding Reserve	-	-	622,963	1,555,046	-	546,778
7904 College/DO Local Reserves (1% minimum)	-	-	2,821,244	2,711,894	-	737,516
7907 Load Bank and Vacation Liability Reserve	-	-	1,479,393	-	-	-
7908 Reserve for ISA Payback	-	-	2,009,392	2,009,392	-	523,099
7909 Reserve for HBA/TBA Payback	-	-	2,605,718	1,751,334	-	-
7900 Designated Reserves	-	-	2,714,537	1,987,966	-	2,429,739
			<u>27,744,121</u>	<u>25,506,506</u>		<u>16,983,127</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	-	-	-	3,186,498
7997 Undesignated District Reserves	-	-	27,957	729,371	-	43,286
7999 Undesignated College and DO Reserves	-	-	3,784,880	1,328,925	-	2,114,101
			<u>3,812,837</u>	<u>2,058,296</u>		<u>5,343,885</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 31,556,958	\$ 27,564,802	\$ -	\$ 22,327,012

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8120 Higher Education Act	1,014,651	769,023	69,752	2,981,869	830,717	273,228
8150 Student Financial Aid Revenue	490,698	345,691	283,854	444,130	283,225	297,663
8170 Vocational & Technical Education Act (VTEA)	1,513,827	1,530,435	1,400,251	1,473,565	632,799	1,379,628
8190 Other Federal Revenues	2,289,699	911,475	-	711,332	356,880	-
Total Federal Revenues	\$ 5,308,875	\$ 3,556,624	\$ 1,753,857	\$ 5,610,896	\$ 2,103,621	\$ 1,950,519
8610 General Apportionments	282,002	153,919	141,371	159,279	146,537	146,733
8620 General Categorical Programs	6,977,100	6,990,945	5,651,047	6,730,715	5,636,059	5,963,209
8659 Other Reimbursable Categorical Programs	4,254,995	4,043,977	1,955,273	5,133,352	2,707,204	2,134,984
8680 Other State Non-Tax Revenues	3,087,180	1,421,717	167,853	1,409,175	728,244	176,687
8680 Lottery Revenue	618,580	595,539	499,351	499,351	88,101	499,677
8690 Other State Revenues	99,527	116,239	239,641	1,748,334	39,782	181,846
Total State Revenues	\$ 15,319,384	\$ 13,322,336	\$ 8,654,536	\$ 15,680,206	\$ 9,345,927	\$ 9,103,136
8820 Contributions and Gifts	-	5,944	-	47,885	-	-
8830 Contract Services	62,037	57,324	-	51,900	26,904	-
8880 Nonresident Tuition and Other Student Fees	1,631,533	1,755,354	1,452,500	1,715,758	1,536,533	1,505,000
8890 Other Local Revenues	1,827,478	1,619,795	424,989	2,025,222	930,947	606,161
Total Local Revenues	\$ 3,521,048	\$ 3,438,417	\$ 1,877,489	\$ 3,840,765	\$ 2,494,384	\$ 2,111,161
Total Revenues	\$ 24,149,307	\$ 20,317,377	\$ 12,285,882	\$ 25,131,867	\$ 13,943,932	\$ 13,164,816
8980 Interfund Transfers In	-	38,000	-	-	-	-
8990 Intrafund and Subfund Transfers In	361,227	-	-	-	-	-
Total Other Financing Sources	\$ 361,227	\$ 38,000	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 24,510,534	\$ 20,355,377	\$ 12,285,882	\$ 25,131,867	\$ 13,943,932	\$ 13,164,816

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Uses:						
1100 Monthly Instructional Salary	125,530	284,786	11,655	323,633	234,853	91,263
1200 Noninstructional Salaries Full Time	1,656,523	1,186,046	998,929	1,661,859	1,368,467	1,054,705
1300 Instructional Salaries Part Time	763,263	612,423	158,685	847,827	665,309	158,685
1400 Noninstructional Salaries Part Time	1,533,328	1,366,325	350,669	1,702,727	1,226,591	349,997
Total Academic Salaries	\$ 4,078,644	\$ 3,449,580	\$ 1,519,938	\$ 4,536,046	\$ 3,495,220	\$ 1,654,650
2100 Noninstructional Salaries Full Time	3,636,423	3,655,243	3,123,025	3,669,415	2,970,847	3,276,012
2200 Instructional Aides Full Time	46,934	43,161	35,621	58,335	48,160	37,010
2300 Variable Non-Instructional	2,123,394	1,644,458	709,899	1,949,563	1,627,791	721,422
2400 Variable Classroom Aide	324,266	207,500	11,950	185,296	170,937	11,950
2600 Variable Aide Other	184,087	78,727	9,643	34,101	57,208	9,643
Total Classified Salaries	\$ 6,315,104	\$ 5,629,089	\$ 3,890,138	\$ 5,896,710	\$ 4,874,943	\$ 4,056,037
3000 Benefits	2,424,583	2,308,463	1,962,870	3,024,867	2,381,898	2,147,254
Total Salaries and Benefits	\$ 12,818,331	\$ 11,387,132	\$ 7,372,946	\$ 13,457,623	\$ 10,752,061	\$ 7,857,941
4000 Supplies and Materials	\$ 1,728,411	\$ 1,618,106	\$ 1,084,474	\$ 1,474,519	\$ 974,200	\$ 1,118,411
5100 Consultants	668,873	858,087	64,000	1,912,657	909,616	295,334
5200 Travel	199,992	199,774	80,141	235,240	158,883	102,970
5300 Dues and Memberships	8,759	18,269	4,700	16,201	17,815	4,700
5500 Utilities and Housekeeping	20,071	6,907	4,400	11,575	4,608	4,400
5600 Contract Services	304,509	115,839	85,117	344,100	124,927	130,204
5690 Other Operating Expenses	5,037,628	3,249,555	269,489	3,500,456	2,144,075	306,424
5800 Other Services and Expenses	55,425	36,696	10,000	83,556	20,988	10,000
5900 Interprogram Charges (credits)	12,553	7,442	7,103	12,148	5,647	7,103
5910 Indirect Costs	310,891	327,363	22,338	287,251	116,522	55,768
Total Other Operating Expenses	\$ 6,618,701	\$ 4,819,932	\$ 547,288	\$ 6,403,184	\$ 3,503,081	\$ 916,903

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6100 Sites and Site Improvements	-	12,814	104,315	104,315	57,872	-
6200 Buildings	1,240	-	-	295,000	-	-
6300 Library Books	43	21,556	35,739	42,600	29,942	35,739
6400 Equipment	1,376,313	844,254	531,704	811,311	568,779	539,038
Total Capital Outlay	\$ 1,377,596	\$ 878,624	\$ 671,758	\$ 1,253,226	\$ 656,593	\$ 574,777
7300 Interfund Transfers Out	50,458	65,887	69,752	69,752	69,752	30,000
7500 Student Financial Aid	13,519	9,022	-	15,000	7,329	-
7600 Other Student Payments	1,210,344	1,302,461	486,485	1,459,260	995,762	478,164
7800 Intrafund and Subfund Transfers Out	361,227	-	-	-	-	-
7900 Reserves	-	-	2,659,338	1,605,462	-	2,757,121
Total Transfers and Other Outgo	\$ 1,635,548	\$ 1,377,370	\$ 3,215,575	\$ 3,149,474	\$ 1,072,843	\$ 3,265,285
Total Expenses	\$ 24,178,587	\$ 20,081,164	\$ 12,892,041	\$ 25,738,026	\$ 16,958,778	\$ 13,733,317
Net Revenues Over (Under) Expenses	\$ 331,947	\$ 274,213	\$ (606,159)	\$ (606,159)	\$ (3,014,846)	\$ (568,501)
Beginning Fund Balance	-	331,947	606,159	606,159	606,159	568,501
Ending Fund Balance	\$ 331,947	\$ 606,160	\$ -	\$ -	\$ (2,408,687)	\$ -
7998 Restricted Reserve	-	-	606,713	556,713	-	633,617
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8670 State Tax Subventions	71,742	74,767	-	-	36,028	-
Total State Revenues	\$ 71,742	\$ 74,767	\$ -	\$ -	\$ 36,028	\$ -
8810 Property Taxes	6,958,544	7,366,006	7,257,031	7,257,031	6,989,943	7,406,344
8860 Interest and Investment Income	8,305	9,822	9,820	9,820	9,656	10,450
8890 Other Local Revenues	-	-	-	-	2,970	-
Total Local Revenues	\$ 6,966,849	\$ 7,375,828	\$ 7,266,851	\$ 7,266,851	\$ 7,002,569	\$ 7,416,794
Total Revenues	\$ 7,038,591	\$ 7,450,595	\$ 7,266,851	\$ 7,266,851	\$ 7,038,597	\$ 7,416,794
Total Revenues and Other Financing Sources	\$ 7,038,591	\$ 7,450,595	\$ 7,266,851	\$ 7,266,851	\$ 7,038,597	\$ 7,416,794
<u>Uses:</u>						
7110 Bond Redemption	1,625,000	1,845,000	2,091,850	2,091,850	2,090,500	2,350,000
7120 Bond Interest and Other Charges	3,107,984	5,265,381	5,165,181	5,165,181	4,510,867	5,056,344
Total Transfers and Other Outgo	\$ 4,732,984	\$ 7,110,381	\$ 7,257,031	\$ 7,257,031	\$ 6,601,367	\$ 7,406,344
Total Expenses	\$ 4,732,984	\$ 7,110,381	\$ 7,257,031	\$ 7,257,031	\$ 6,601,367	\$ 7,406,344
Net Revenues Over (Under) Expenses	\$ 2,305,607	\$ 340,214	\$ 9,820	\$ 9,820	\$ 437,230	\$ 10,450
Beginning Fund Balance	2,265,232	4,570,839	4,911,052	4,911,052	4,911,052	4,920,872
Ending Fund Balance	\$ 4,570,839	\$ 4,911,053	\$ 4,920,872	\$ 4,920,872	\$ 5,348,282	\$ 4,931,322
7912 Restricted Debt Reserve	-	-	4,920,872	4,920,872	-	4,931,322
Total Budgeted Reserves	\$ -	\$ -	\$ 4,920,872	\$ 4,920,872	\$ -	\$ 4,931,322

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8670 State Tax Subventions	124,055	128,097	-	-	69,850	-
Total State Revenues	\$ 124,055	\$ 128,097	\$ -	\$ -	\$ 69,850	\$ -
8810 Property Taxes	11,431,817	12,064,372	13,317,952	13,317,952	12,862,197	13,520,815
8860 Interest and Investment Income	16,780	24,114	24,100	24,100	19,297	25,600
Total Local Revenues	\$ 11,448,597	\$ 12,088,486	\$ 13,342,052	\$ 13,342,052	\$ 12,881,494	\$ 13,546,415
Total Revenues	\$ 11,572,652	\$ 12,216,583	\$ 13,342,052	\$ 13,342,052	\$ 12,951,344	\$ 13,546,415
8940 Proceeds of General Long-Term Debt	385,928	380,377	-	-	-	-
Total Other Financing Sources	\$ 385,928	\$ 380,377	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 11,958,580	\$ 12,596,960	\$ 13,342,052	\$ 13,342,052	\$ 12,951,344	\$ 13,546,415
Uses:						
7110 Bond Redemption	1,630,000	6,855,000	7,065,000	7,065,000	7,065,000	7,205,000
7120 Bond Interest and Other Charges	1,730,210	5,992,594	6,452,952	6,452,952	4,757,102	6,315,815
Total Transfers and Other Outgo	\$ 3,360,210	\$ 12,847,594	\$ 13,517,952	\$ 13,517,952	\$ 11,822,102	\$ 13,520,815
Total Expenses	\$ 3,360,210	\$ 12,847,594	\$ 13,517,952	\$ 13,517,952	\$ 11,822,102	\$ 13,520,815
Net Revenues Over (Under) Expenses	\$ 8,598,370	\$ (250,634)	\$ (175,900)	\$ (175,900)	\$ 1,129,242	\$ 25,600
Beginning Fund Balance	2,182,228	10,780,598	10,529,963	10,529,963	10,529,963	10,354,063
Ending Fund Balance	\$ 10,780,598	\$ 10,529,964	\$ 10,354,063	\$ 10,354,063	\$ 11,659,205	\$ 10,379,663
7912 Restricted Debt Reserve	-	-	10,354,063	10,354,063	-	10,379,663
Total Budgeted Reserves	\$ -	\$ -	\$ 10,354,063	\$ 10,354,063	\$ -	\$ 10,379,663

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8860 Interest and Investment Income	-	11,070	11,000	11,000	6,970	11,500
Total Local Revenues	\$ -	\$ 11,070	\$ 11,000	\$ 11,000	\$ 6,970	\$ 11,500
Total Revenues	\$ -	\$ 11,070	\$ 11,000	\$ 11,000	\$ 6,970	\$ 11,500
8980 Interfund Transfers In	-	-	-	1,954,561	1,954,561	100,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,954,561	\$ 1,954,561	\$ 100,000
Total Revenues and Other Financing Sources	\$ -	\$ 11,070	\$ 11,000	\$ 1,965,561	\$ 1,961,531	\$ 111,500
Uses:						
7300 Interfund Transfers Out	-	1,086,090	-	125,459	150,548	-
Total Transfers and Other Outgo	\$ -	\$ 1,086,090	\$ -	\$ 125,459	\$ 150,548	\$ -
Total Expenses	\$ -	\$ 1,086,090	\$ -	\$ 125,459	\$ 150,548	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ (1,075,020)	\$ 11,000	\$ 1,840,102	\$ 1,810,983	\$ 111,500
Beginning Fund Balance	2,750,000	2,750,000	1,674,980	1,674,980	1,674,980	2,385,962
Ending Fund Balance	\$ 2,750,000	\$ 1,674,980	\$ 1,685,980	\$ 3,515,082	\$ 3,485,963	\$ 2,497,462
7906 Load Bank Liability Reserve	-	-	-	1,015,513	-	-
7907 Vacation Liability Reserve	-	-	-	939,048	-	-
7912 Restricted Debt Reserve	-	-	1,685,980	1,560,521	-	2,497,462
Total Budgeted Reserves	\$ -	\$ -	\$ 1,685,980	\$ 3,515,082	\$ -	\$ 2,497,462

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 39: SPECIAL REVENUE FUND (DVC Student Center Financing)

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8860 Interest and Investment Income	1	-	-	-	-	1
Total Local Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Revenues	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
8980 Interfund Transfers In	123,000	124,400	125,600	125,600	125,520	127,400
Total Other Financing Sources	\$ 123,000	\$ 124,400	\$ 125,600	\$ 125,600	\$ 125,520	\$ 127,400
Total Revenues and Other Financing Sources	\$ 123,001	\$ 124,400	\$ 125,600	\$ 125,600	\$ 125,520	\$ 127,401
5700 Legal/Elections/Audit Expenses	-	-	-	-	20	-
5800 Other Services and Expenses	-	-	-	-	-	1,100
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 1,100
7110 Bond Redemption	60,000	65,000	70,000	70,000	70,000	75,000
7120 Bond Interest and Other Charges	70,197	66,597	55,500	55,500	55,500	58,497
Total Transfers and Other Outgo	\$ 130,197	\$ 131,597	\$ 125,500	\$ 125,500	\$ 125,500	\$ 133,497
Total Expenses	\$ 130,197	\$ 131,597	\$ 125,500	\$ 125,500	\$ 125,520	\$ 134,597
Net Revenues Over (Under) Expenses	\$ (7,196)	\$ (7,197)	\$ 100	\$ 100	\$ -	\$ (7,196)
Beginning Fund Balance	220,274	213,078	205,880	205,880	205,880	198,683
Ending Fund Balance	\$ 213,078	\$ 205,881	\$ 205,980	\$ 205,980	\$ 205,880	\$ 191,487
7998 Restricted Reserve	-	-	205,980	205,980	-	191,487
Total Budgeted Reserves	\$ -	\$ -	\$ 205,980	\$ 205,980	\$ -	\$ 191,487

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8651 Community College Construction	2,819,833	240,747	-	-	-	-
Total State Revenues	\$ 2,819,833	\$ 240,747	\$ -	\$ -	\$ -	\$ -
8890 Other Local Revenues	662,279	1,106,715	1,106,000	1,106,000	558,412	-
Total Local Revenues	\$ 662,279	\$ 1,106,715	\$ 1,106,000	\$ 1,106,000	\$ 558,412	\$ -
Total Revenues	\$ 3,482,112	\$ 1,347,462	\$ 1,106,000	\$ 1,106,000	\$ 558,412	\$ -
8980 Interfund Transfers In	325,132	122,160	-	388,085	388,085	100,000
8990 Intrafund and Subfund Transfers In	-	28,197	-	10,615	10,615	-
Total Other Financing Sources	\$ 325,132	\$ 150,357	\$ -	\$ 398,700	\$ 398,700	\$ 100,000
Total Revenues and Other Financing Sources	\$ 3,807,244	\$ 1,497,819	\$ 1,106,000	\$ 1,504,700	\$ 957,112	\$ 100,000
Uses:						
2100 Noninstructional Salaries Full Time	16,834	-	-	-	-	-
Total Classified Salaries	\$ 16,834	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 16,834	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Consultants	104,775	-	-	-	-	-
5600 Contract Services	37,874	-	-	259,661	-	259,661
Total Other Operating Expenses	\$ 142,649	\$ -	\$ -	\$ 259,661	\$ -	\$ 259,661

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6100 Sites and Site Improvements	196,927	249,560	46,110	46,110	-	46,110
6200 Buildings	3,958,587	125,649	213,297	203,556	96,054	76,271
6400 Equipment	227,676	(2,639)	45,255	45,255	-	45,255
Total Capital Outlay	\$ 4,383,190	\$ 372,570	\$ 304,662	\$ 294,921	\$ 96,054	\$ 167,636
7300 Interfund Transfers Out	74,299	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	-	28,197	-	10,615	10,615	-
Total Transfers and Other Outgo	\$ 74,299	\$ 28,197	\$ -	\$ 10,615	\$ 10,615	\$ -
Total Expenses	\$ 4,616,972	\$ 400,767	\$ 304,662	\$ 565,197	\$ 106,669	\$ 427,297
Net Revenues Over (Under) Expenses	\$ (809,728)	\$ 1,097,052	\$ 801,338	\$ 939,503	\$ 850,443	\$ (327,297)
Beginning Fund Balance	7,887,926	7,078,199	8,437,914	8,175,250	8,175,251	8,925,803
Ending Fund Balance	\$ 7,078,198	\$ 8,175,251	\$ 9,239,252	\$ 9,114,753	\$ 9,025,694	\$ 8,598,506
7913 Restricted Capital Reserve	-	-	8,098,135	7,746,356	-	8,439,696
7900 Designated Reserves	-	-	1,141,117	1,289,897	-	144,858
7999 Undesignated Reserve	-	-	-	78,500	-	13,952
Total Budgeted Reserves	\$ -	\$ -	\$ 9,239,252	\$ 9,114,753	\$ -	\$ 8,598,506

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 42: 2002 BOND CONSTRUCTION FUND

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8860 Interest and Investment Income	59,448	(5,186)	-	-	20,740	-
8890 Other Local Revenues	-	(3,600)	-	-	-	-
Total Local Revenues	\$ 59,448	\$ (8,786)	\$ -	\$ -	\$ 20,740	\$ -
Total Revenues	\$ 59,448	\$ (8,786)	\$ -	\$ -	\$ 20,740	\$ -
Total Revenues and Other Financing Sources	\$ 59,448	\$ (8,786)	\$ -	\$ -	\$ 20,740	\$ -
Uses:						
2100 Noninstructional Salaries Full Time	310,363	-	-	-	-	-
Total Classified Salaries	\$ 310,363	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	105,012	-	-	-	-	-
Total Salaries and Benefits	\$ 415,375	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	-	-	-	800	606	-
5100 Consultants	74,910	120,763	-	90,000	105,600	-
5200 Travel	1,045	5,527	-	2,660	1,425	-
5500 Utilities and Housekeeping	-	250	-	1,300	1,150	-
5700 Legal/Elections/Audit Expenses	-	(648,987)	-	-	-	-
5800 Other Services and Expenses	667	638	-	-	-	-
Total Other Operating Expenses	\$ 76,622	\$ (521,809)	\$ -	\$ 93,960	\$ 108,175	\$ -

CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 42: 2002 BOND CONSTRUCTION FUND

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6200 Buildings	3,863,520	5,242,021	7,068,526	7,336,683	3,274,656	4,053,040
6400 Equipment	110,326	158,347	376,013	338,881	131,043	217,838
Total Capital Outlay	\$ 3,973,846	\$ 5,400,368	\$ 7,444,539	\$ 7,675,564	\$ 3,405,699	\$ 4,270,878
Total Expenses	\$ 4,465,843	\$ 4,878,559	\$ 7,444,539	\$ 7,770,324	\$ 3,514,480	\$ 4,270,878
Net Revenues Over (Under) Expenses	\$ (4,406,395)	\$ (4,887,345)	\$ (7,444,539)	\$ (7,770,324)	\$ (3,493,740)	\$ (4,270,878)
Beginning Fund Balance	18,727,432	14,321,038	9,433,693	9,433,693	9,433,693	5,933,880
Ending Fund Balance	\$ 14,321,037	\$ 9,433,693	\$ 1,989,154	\$ 1,663,369	\$ 5,939,953	\$ 1,663,002
7913 Restricted Capital Reserve	-	-	1,989,154	1,663,369	-	1,663,002
Total Budgeted Reserves	\$ -	\$ -	\$ 1,989,154	\$ 1,663,369	\$ -	\$ 1,663,002

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8860 Interest and Investment Income	318,547	470,715	-	-	217,031	-
8890 Other Local Revenues	248,657	7,390,854	-	-	253,849	-
Total Local Revenues	\$ 567,204	\$ 7,861,569	\$ -	\$ -	\$ 470,880	\$ -
Total Revenues	\$ 567,204	\$ 7,861,569	\$ -	\$ -	\$ 470,880	\$ -
8940 Proceeds of General Long-Term Debt	73,000,000	-	-	-	-	-
Total Other Financing Sources	\$ 73,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 73,567,204	\$ 7,861,569	\$ -	\$ -	\$ 470,880	\$ -
Uses:						
2100 Noninstructional Salaries Full Time	310,363	886,251	917,907	917,907	851,110	956,981
2300 Variable Non-Instructional	-	2,496	-	-	-	-
Total Classified Salaries	\$ 310,363	\$ 888,747	\$ 917,907	\$ 917,907	\$ 851,110	\$ 956,981
3000 Benefits	103,401	334,315	390,206	390,206	350,916	421,152
Total Salaries and Benefits	\$ 413,764	\$ 1,223,062	\$ 1,308,113	\$ 1,308,113	\$ 1,202,026	\$ 1,378,133
4000 Supplies and Materials	-	80	10,000	10,000	2,688	900
5100 Consultants	706,288	561,000	813,149	813,149	501,549	800,989
5700 Legal/Elections/Audit Expenses	-	648,987	-	-	-	-
5800 Other Services and Expenses	963	(143)	-	-	152	-
Total Other Operating Expenses	\$ 707,251	\$ 1,209,844	\$ 813,149	\$ 813,149	\$ 501,701	\$ 800,989

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6200 Buildings	5,128,382	17,249,712	29,263,000	29,263,000	20,030,275	34,806,028
6400 Equipment	10,991	1,443	502,027	502,027	279,812	4,474,156
Total Capital Outlay	\$ 5,139,373	\$ 17,251,155	\$ 29,765,027	\$ 29,765,027	\$ 20,310,087	\$ 39,280,184
Total Expenses	\$ 6,260,388	\$ 19,684,141	\$ 31,896,289	\$ 31,896,289	\$ 22,016,502	\$ 41,460,206
Net Revenues Over (Under) Expenses	\$ 67,306,816	\$ (11,822,572)	\$ (31,896,289)	\$ (31,896,289)	\$ (21,545,622)	\$ (41,460,206)
Beginning Fund Balance	33,580,808	100,887,624	89,065,052	89,065,052	89,065,052	67,519,428
Ending Fund Balance	\$ 100,887,624	\$ 89,065,052	\$ 57,168,763	\$ 57,168,763	\$ 67,519,430	\$ 26,059,222
7913 Restricted Capital Reserve	-	-	57,168,763	57,168,763	-	26,059,222
Total Budgeted Reserves	\$ -	\$ -	\$ 57,168,763	\$ 57,168,763	\$ -	\$ 26,059,222

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8840 Sales and Commissions	8,589,574	7,780,284	8,008,650	8,008,650	6,965,443	5,888,850
8850 Other Sales Revenue	3,673,060	3,519,582	3,905,000	3,905,000	2,788,006	2,440,000
8851 Rentals and Leases	-	2,095	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	(1,150)	(1,500)	-	-	-	-
8890 Other Local Revenues	(412)	-	-	-	-	160,000
Total Local Revenues	\$ 12,261,072	\$ 11,300,461	\$ 11,913,650	\$ 11,913,650	\$ 9,753,449	\$ 8,488,850
Total Revenues	\$ 12,261,072	\$ 11,300,461	\$ 11,913,650	\$ 11,913,650	\$ 9,753,449	\$ 8,488,850
8910 Proceeds of General Fixed Assets	-	233,420	50,000	50,000	345,254	100,000
8980 Interfund Transfers In	389,752	-	-	-	-	-
Total Other Financing Sources	\$ 389,752	\$ 233,420	\$ 50,000	\$ 50,000	\$ 345,254	\$ 100,000
Total Revenues and Other Financing Sources	\$ 12,650,824	\$ 11,533,881	\$ 11,963,650	\$ 11,963,650	\$ 10,098,703	\$ 8,588,850
Uses:						
2100 Noninstructional Salaries Full Time	1,524,863	1,416,947	1,183,009	1,183,009	1,137,933	937,761
2200 Instructional Aides Full Time	1,010	-	-	-	-	-
2300 Variable Non-Instructional	370,071	363,917	369,353	369,353	342,537	257,710
Total Classified Salaries	\$ 1,895,944	\$ 1,780,864	\$ 1,552,362	\$ 1,552,362	\$ 1,480,470	\$ 1,195,471
3000 Benefits	658,620	617,052	645,009	645,009	560,748	529,524
Total Salaries and Benefits	\$ 2,554,564	\$ 2,397,916	\$ 2,197,371	\$ 2,197,371	\$ 2,041,218	\$ 1,724,995

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
4000 Supplies and Materials	\$ 41,733	\$ 30,015	\$ 31,050	\$ 31,050	\$ 23,405	\$ 21,500
5200 Travel	-	2,988	3,600	3,600	-	600
5500 Utilities and Housekeeping	32,815	65,463	63,800	63,800	53,046	54,900
5600 Contract Services	27,053	34,683	34,800	34,800	50,324	50,700
5690 Other Operating Expenses	36,204	41,734	42,600	42,600	39,512	34,000
5800 Other Services and Expenses	859,827	239,768	228,100	228,100	175,520	158,800
5930 Depreciation	230,278	209,837	121,000	121,000	-	10,000
Total Other Operating Expenses	\$ 1,186,177	\$ 594,473	\$ 493,900	\$ 493,900	\$ 318,402	\$ 309,000
6400 Equipment	1,793	7,734	8,000	7,770	8,337	10,000
Total Capital Outlay	\$ 1,793	\$ 7,734	\$ 8,000	\$ 7,770	\$ 8,337	\$ 10,000
7300 Interfund Transfers Out	53,544	5,000	-	155,590	155,590	-
7700 Cost of Goods Sold	8,892,883	8,330,887	8,878,959	8,878,959	7,631,926	6,372,690
Total Transfers and Other Outgo	\$ 8,946,427	\$ 8,335,887	\$ 8,878,959	\$ 9,034,549	\$ 7,787,516	\$ 6,372,690
Total Expenses	\$ 12,730,694	\$ 11,366,025	\$ 11,609,280	\$ 11,764,640	\$ 10,178,878	\$ 8,438,185
Net Revenues Over (Under) Expenses	\$ (79,870)	\$ 167,856	\$ 354,370	\$ 199,010	\$ (80,175)	\$ 150,665
Beginning Fund Balance	967,537	887,670	1,043,797	1,055,527	1,055,527	695,552
Ending Fund Balance	\$ 887,667	\$ 1,055,526	\$ 1,398,167	\$ 1,254,537	\$ 975,352	\$ 846,217
7999 Undesignated Reserve	-	-	1,398,167	1,254,537	-	846,217
Total Budgeted Reserves	\$ -	\$ -	\$ 1,398,167	\$ 1,254,537	\$ -	\$ 846,217

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8840 Sales and Commissions	968,907	954,603	995,600	995,600	791,334	819,000
8850 Other Sales Revenue	3,132	596	-	-	156	-
8890 Other Local Revenues	76,680	99,149	102,375	102,375	30,149	20,000
Total Local Revenues	\$ 1,048,719	\$ 1,054,348	\$ 1,097,975	\$ 1,097,975	\$ 821,639	\$ 839,000
Total Revenues	\$ 1,048,719	\$ 1,054,348	\$ 1,097,975	\$ 1,097,975	\$ 821,639	\$ 839,000
8980 Interfund Transfers In	62,911	97,185	81,242	81,242	-	88,932
Total Other Financing Sources	\$ 62,911	\$ 97,185	\$ 81,242	\$ 81,242	\$ -	\$ 88,932
Total Revenues and Other Financing Sources	\$ 1,111,630	\$ 1,151,533	\$ 1,179,217	\$ 1,179,217	\$ 821,639	\$ 927,932
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	192,024	197,592	189,985	189,985	176,972	197,592
2300 Variable Non-Instructional	150,820	147,858	149,000	149,000	135,901	39,500
2400 Variable Classroom Aide	-	2,477	-	-	-	-
Total Classified Salaries	\$ 342,844	\$ 347,927	\$ 338,985	\$ 338,985	\$ 312,873	\$ 237,092
3000 Benefits	101,191	108,202	99,639	99,639	104,261	106,740
Total Salaries and Benefits	\$ 444,035	\$ 456,129	\$ 438,624	\$ 438,624	\$ 417,134	\$ 343,832
4000 Supplies and Materials	\$ 35,470	\$ 34,383	\$ 34,900	\$ 34,900	\$ 35,483	\$ 31,200

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
5500 Utilities and Housekeeping	3,047	6,188	3,600	3,600	16,957	16,000
5600 Contract Services	19,270	22,958	33,400	33,400	11,268	12,400
5690 Other Operating Expenses	14,838	9,039	13,000	13,000	9,572	2,000
5800 Other Services and Expenses	6,962	32,363	12,500	12,500	17,508	16,600
5930 Depreciation	5,111	5,066	1,083	1,083	-	-
Total Other Operating Expenses	\$ 49,228	\$ 75,614	\$ 63,583	\$ 63,583	\$ 55,305	\$ 47,000
6400 Equipment	594	2,257	10,500	10,500	4,783	500
Total Capital Outlay	\$ 594	\$ 2,257	\$ 10,500	\$ 10,500	\$ 4,783	\$ 500
7700 Cost of Goods Sold	534,625	527,973	504,000	504,000	518,271	524,000
Total Transfers and Other Outgo	\$ 534,625	\$ 527,973	\$ 504,000	\$ 504,000	\$ 518,271	\$ 524,000
Total Expenses	\$ 1,063,952	\$ 1,096,356	\$ 1,051,607	\$ 1,051,607	\$ 1,030,976	\$ 946,532
Net Revenues Over (Under) Expenses	\$ 47,678	\$ 55,177	\$ 127,610	\$ 127,610	\$ (209,337)	\$ (18,600)
Beginning Fund Balance	115,169	162,847	228,327	218,027	218,026	151,813
Ending Fund Balance	\$ 162,847	\$ 218,024	\$ 355,937	\$ 345,637	\$ 8,689	\$ 133,213
7999 Undesignated Reserve	-	-	355,937	345,637	-	133,213
Total Budgeted Reserves	\$ -	\$ -	\$ 355,937	\$ 345,637	\$ -	\$ 133,213

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8833 Contract Services, County	1,168,875	1,199,340	1,167,948	1,167,948	1,205,448	50,000
8840 Sales and Commissions	11,854	-	-	-	5,000	-
Total Local Revenues	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 50,000
Total Revenues	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 50,000
Total Revenues and Other Financing Sources	\$ 1,180,729	\$ 1,199,340	\$ 1,167,948	\$ 1,167,948	\$ 1,210,448	\$ 50,000
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	535,602	564,323	501,609	501,609	443,446	30,648
2300 Variable Non-Instructional	12,866	4,687	-	-	18,788	-
Total Classified Salaries	\$ 548,468	\$ 569,010	\$ 501,609	\$ 501,609	\$ 462,234	\$ 30,648
3000 Benefits	185,764	191,287	204,143	204,143	166,961	9,339
Total Salaries and Benefits	\$ 734,232	\$ 760,297	\$ 705,752	\$ 705,752	\$ 629,195	\$ 39,987
4000 Supplies and Materials	\$ 68,451	\$ 86,113	\$ 150,000	\$ 150,000	\$ 79,092	\$ 15,000
5200 Travel	632	-	5,000	5,000	-	-
5500 Utilities and Housekeeping	5,159	4,639	5,000	5,000	5,469	-
5600 Contract Services	79,718	52,082	110,000	110,000	48,376	-
5930 Depreciation	-	8,168	-	-	-	-
Total Other Operating Expenses	\$ 85,509	\$ 64,889	\$ 120,000	\$ 120,000	\$ 53,845	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
6400 Equipment	-	5,014	-	-	-	-
Total Capital Outlay	\$ -	\$ 5,014	\$ -	\$ -	\$ -	\$ -
7400 Other Transfers/Uses	160,950	-	-	-	-	-
Total Transfers and Other Outgo	\$ 160,950	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,049,142	\$ 916,313	\$ 975,752	\$ 975,752	\$ 762,132	\$ 54,987
Net Revenues Over (Under) Expenses	\$ 131,587	\$ 283,027	\$ 192,196	\$ 192,196	\$ 448,316	\$ (4,987)
Beginning Fund Balance	573,029	704,618	987,645	987,645	987,645	1,357,645
Ending Fund Balance	\$ 704,616	\$ 987,645	\$ 1,179,841	\$ 1,179,841	\$ 1,435,961	\$ 1,352,658
7999 Undesignated Reserve	-	-	1,179,841	1,179,841	-	1,352,658
Total Budgeted Reserves	\$ -	\$ -	\$ 1,179,841	\$ 1,179,841	\$ -	\$ 1,352,658

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8830 Contract Services	57,162	-	-	-	-	-
8860 Interest and Investment Income	1,308	1,459	1,050	1,050	898	1,100
8890 Other Local Revenues	2,214	98,499	-	-	-	-
Total Local Revenues	\$ 60,684	\$ 99,958	\$ 1,050	\$ 1,050	\$ 898	\$ 1,100
Total Revenues	\$ 60,684	\$ 99,958	\$ 1,050	\$ 1,050	\$ 898	\$ 1,100
8911 Insurance Reimbursement	52,105	305,804	-	143,243	174,824	-
8980 Interfund Transfers In	100,000	100,000	100,000	100,000	-	100,000
Total Other Financing Sources	\$ 152,105	\$ 405,804	\$ 100,000	\$ 243,243	\$ 174,824	\$ 100,000
Total Revenues and Other Financing Sources	\$ 212,789	\$ 505,762	\$ 101,050	\$ 244,293	\$ 175,722	\$ 101,100
<u>Uses:</u>						
2300 Variable Non-Instructional	1,516	-	-	-	-	-
Total Classified Salaries	\$ 1,516	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	220	-	-	-	-	-
Total Salaries and Benefits	\$ 1,736	\$ -	\$ -	\$ -	\$ -	\$ -
5400 Insurance	307,267	493,443	-	-	91,163	-
Total Other Operating Expenses	\$ 307,267	\$ 493,443	\$ -	\$ -	\$ 91,163	\$ -
6200 Buildings	224,616	10,355	-	-	4,000	-
Total Capital Outlay	\$ 224,616	\$ 10,355	\$ -	\$ -	\$ 4,000	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
7300 Interfund Transfers Out	-	-	-	143,243	143,243	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 143,243	\$ 143,243	\$ -
Total Expenses	\$ 533,619	\$ 503,798	\$ -	\$ 143,243	\$ 238,406	\$ -
Net Revenues Over (Under) Expenses	\$ (320,830)	\$ 1,964	\$ 101,050	\$ 101,050	\$ (62,684)	\$ 101,100
Beginning Fund Balance	720,926	400,098	412,061	402,061	402,061	439,376
Ending Fund Balance	\$ 400,096	\$ 402,062	\$ 513,111	\$ 503,111	\$ 339,377	\$ 540,476
7911 Self-Insurance Claims Reserve	-	-	513,111	503,111	-	540,476
Total Budgeted Reserves	\$ -	\$ -	\$ 513,111	\$ 503,111	\$ -	\$ 540,476

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8860 Interest and Investment Income	2,001,668	1,048,828	600,000	600,000	483,165	630,000
Total Local Revenues	\$ 2,001,668	\$ 1,048,828	\$ 600,000	\$ 600,000	\$ 483,165	\$ 630,000
Total Revenues	\$ 2,001,668	\$ 1,048,828	\$ 600,000	\$ 600,000	\$ 483,165	\$ 630,000
8980 Interfund Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Other Financing Sources	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 3,001,668	\$ 2,048,828	\$ 1,600,000	\$ 1,600,000	\$ 483,165	\$ 1,630,000
<u>Uses:</u>						
5100 Consultants	61,865	67,046	56,000	56,000	55,718	65,000
5400 Insurance	49,850	49,850	49,850	49,850	49,850	50,000
5800 Other Services and Expenses	5,641	5,277	7,500	7,500	3,268	7,500
Total Other Operating Expenses	\$ 117,356	\$ 122,173	\$ 113,350	\$ 113,350	\$ 108,836	\$ 122,500
7110 Bond Redemption	3,272	4,331	3,000	3,000	1,460	3,000
7300 Interfund Transfers Out	19,270,452	9,100,000	8,800,000	8,800,000	6,600,000	8,800,000
7400 Other Transfers/Uses	(410,652)	299,413	-	-	47,616	-
Total Transfers and Other Outgo	\$ 18,863,072	\$ 9,403,744	\$ 8,803,000	\$ 8,803,000	\$ 6,649,076	\$ 8,803,000
Total Expenses	\$ 18,980,428	\$ 9,525,917	\$ 8,916,350	\$ 8,916,350	\$ 6,757,912	\$ 8,925,500

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Net Revenues Over (Under) Expenses	\$ (15,978,760)	\$ (7,477,089)	\$ (7,316,350)	\$ (7,316,350)	\$ (6,274,747)	\$ (7,295,500)
Beginning Fund Balance	52,876,511	36,897,752	29,666,674	29,420,663	29,420,663	21,032,751
Ending Fund Balance	\$ 36,897,751	\$ 29,420,663	\$ 22,350,324	\$ 22,104,313	\$ 23,145,916	\$ 13,737,251
7998 Restricted Reserve	-	-	22,350,324	22,104,313	-	13,737,251
Total Budgeted Reserves	\$ -	\$ -	\$ 22,350,324	\$ 22,104,313	\$ -	\$ 13,737,251

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8860 Interest and Investment Income	952	1,095	-	-	63	-
8890 Other Local Revenues	251,788	192,094	88,356	88,356	354,619	58,100
Total Local Revenues	\$ 252,740	\$ 193,189	\$ 88,356	\$ 88,356	\$ 354,682	\$ 58,100
Total Revenues	\$ 252,740	\$ 193,189	\$ 88,356	\$ 88,356	\$ 354,682	\$ 58,100
8980 Interfund Transfers In	-	-	-	65,365	65,365	-
8990 Intrafund and Subfund Transfers In	576	-	-	-	-	-
Total Other Financing Sources	\$ 576	\$ -	\$ -	\$ 65,365	\$ 65,365	\$ -
Total Revenues and Other Financing Sources	\$ 253,316	\$ 193,189	\$ 88,356	\$ 153,721	\$ 420,047	\$ 58,100
<u>Uses:</u>						
2300 Variable Non-Instructional	792	633	-	-	-	-
Total Classified Salaries	\$ 792	\$ 633	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 792	\$ 633	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 240,061	\$ 155,733	\$ 75,840	\$ 75,840	\$ 119,019	\$ 45,900
5100 Consultants	7,063	-	-	-	-	-
5200 Travel	18,217	7,934	7,600	7,600	5,663	7,600
5600 Contract Services	-	-	500	500	-	500
5800 Other Services and Expenses	142	220	60	60	80	-
Total Other Operating Expenses	\$ 25,422	\$ 8,154	\$ 8,160	\$ 8,160	\$ 5,743	\$ 8,100

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
7300 Interfund Transfers Out	-	62,159	-	50,000	50,000	-
7600 Other Student Payments	4,600	-	3,000	3,000	-	3,000
7800 Intrafund and Subfund Transfers Out	576	-	-	-	-	-
Total Transfers and Other Outgo	\$ 5,176	\$ 62,159	\$ 3,000	\$ 53,000	\$ 50,000	\$ 3,000
Total Expenses	\$ 271,451	\$ 226,679	\$ 87,000	\$ 137,000	\$ 174,762	\$ 57,000
Net Revenues Over (Under) Expenses	\$ (18,135)	\$ (33,490)	\$ 1,356	\$ 16,721	\$ 245,285	\$ 1,100
Beginning Fund Balance	431,458	413,324	23,775	23,775	379,834	64,009
Ending Fund Balance	\$ 413,323	\$ 379,834	\$ 25,131	\$ 40,496	\$ 625,119	\$ 65,109
7999 Undesignated Reserve	-	-	25,131	40,496	-	65,109
Total Budgeted Reserves	\$ -	\$ -	\$ 25,131	\$ 40,496	\$ -	\$ 65,109

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8840 Sales and Commissions	130,813	129,658	130,000	130,000	135,586	130,000
8860 Interest and Investment Income	3,882	5,387	5,680	5,680	3,285	3,330
8880 Nonresident Tuition and Other Student Fees	326,185	295,575	280,000	282,329	275,212	278,000
Total Local Revenues	\$ 460,880	\$ 430,620	\$ 415,680	\$ 418,009	\$ 414,083	\$ 411,330
Total Revenues	\$ 460,880	\$ 430,620	\$ 415,680	\$ 418,009	\$ 414,083	\$ 411,330
8980 Interfund Transfers In	2,889	763	-	-	-	-
Total Other Financing Sources	\$ 2,889	\$ 763	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 463,769	\$ 431,383	\$ 415,680	\$ 418,009	\$ 414,083	\$ 411,330
<u>Uses:</u>						
1200 Noninstructional Salaries Full Time	15,750	-	-	-	-	-
1400 Noninstructional Salaries Part Time	3,389	3,103	4,000	4,000	5,186	5,000
Total Academic Salaries	\$ 19,139	\$ 3,103	\$ 4,000	\$ 4,000	\$ 5,186	\$ 5,000
2300 Variable Non-Instructional	65,994	62,610	66,000	63,800	48,726	47,100
Total Classified Salaries	\$ 65,994	\$ 62,610	\$ 66,000	\$ 63,800	\$ 48,726	\$ 47,100
3000 Benefits	13,799	9,575	10,321	9,350	6,448	4,271
Total Salaries and Benefits	\$ 98,932	\$ 75,288	\$ 80,321	\$ 77,150	\$ 60,360	\$ 56,371
4000 Supplies and Materials	\$ 1,770	\$ 2,095	\$ 3,000	\$ 13,600	\$ 4,197	\$ 4,300

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
5200 Travel	-	374	-	200	481	-
5300 Dues and Memberships	-	-	-	600	75	-
5500 Utilities and Housekeeping	45	609	700	600	170	-
5600 Contract Services	-	924	1,000	1,300	-	-
5690 Other Operating Expenses	5,575	5,453	5,600	8,200	7,988	7,100
5800 Other Services and Expenses	1,120	1,600	1,100	2,400	1,100	-
Total Other Operating Expenses	\$ 6,740	\$ 8,960	\$ 8,400	\$ 13,300	\$ 9,814	\$ 7,100
6400 Equipment	14,195	8,180	13,500	3,500	10,441	9,000
Total Capital Outlay	\$ 14,195	\$ 8,180	\$ 13,500	\$ 3,500	\$ 10,441	\$ 9,000
7300 Interfund Transfers Out	123,000	204,400	251,921	211,921	177,030	294,900
7700 Cost of Goods Sold	74,625	62,364	63,000	63,000	68,230	-
Total Transfers and Other Outgo	\$ 197,625	\$ 266,764	\$ 314,921	\$ 274,921	\$ 245,260	\$ 294,900
Total Expenses	\$ 319,262	\$ 361,287	\$ 420,142	\$ 382,471	\$ 330,072	\$ 371,671
Net Revenues Over (Under) Expenses	\$ 144,507	\$ 70,096	\$ (4,462)	\$ 35,538	\$ 84,011	\$ 39,659
Beginning Fund Balance	1,154,671	1,299,178	1,369,273	1,369,273	1,369,273	1,383,690
Ending Fund Balance	\$ 1,299,178	\$ 1,369,274	\$ 1,364,811	\$ 1,404,811	\$ 1,453,284	\$ 1,423,349
7998 Restricted Reserve	-	-	419,159	459,159	-	392,129
7999 Undesignated Reserve	-	-	945,652	945,652	-	1,031,220
Total Budgeted Reserves	\$ -	\$ -	\$ 1,364,811	\$ 1,404,811	\$ -	\$ 1,423,349

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8150 Student Financial Aid Revenue	26,547,393	32,542,111	32,428,312	32,428,312	31,978,191	32,093,312
Total Federal Revenues	\$ 26,547,393	\$ 32,542,111	\$ 32,428,312	\$ 32,428,312	\$ 31,978,191	\$ 32,093,312
8680 Other State Non-Tax Revenues	1,559,086	1,486,762	1,410,000	1,410,000	1,613,590	1,410,000
Total State Revenues	\$ 1,559,086	\$ 1,486,762	\$ 1,410,000	\$ 1,410,000	\$ 1,613,590	\$ 1,410,000
8860 Interest and Investment Income	-	-	-	-	148	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ -
Total Revenues	\$ 28,106,479	\$ 34,028,873	\$ 33,838,312	\$ 33,838,312	\$ 33,591,929	\$ 33,503,312
8980 Interfund Transfers In	82,826	114,086	-	-	76,029	-
Total Other Financing Sources	\$ 82,826	\$ 114,086	\$ -	\$ -	\$ 76,029	\$ -
Total Revenues and Other Financing Sources	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 33,667,958	\$ 33,503,312
Uses:						
7300 Interfund Transfers Out	-	15,200	-	-	-	-
7500 Student Financial Aid	28,189,305	34,127,759	33,838,312	33,838,312	33,667,958	33,503,312
Total Transfers and Other Outgo	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 33,667,958	\$ 33,503,312
Total Expenses	\$ 28,189,305	\$ 34,142,959	\$ 33,838,312	\$ 33,838,312	\$ 33,667,958	\$ 33,503,312
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
Sources:						
8860 Interest and Investment Income	3,314	4,577	4,570	4,570	1,292	2,305
Total Local Revenues	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 1,292	\$ 2,305
Total Revenues	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 1,292	\$ 2,305
Total Revenues and Other Financing Sources	\$ 3,314	\$ 4,577	\$ 4,570	\$ 4,570	\$ 1,292	\$ 2,305
Uses:						
5800 Other Services and Expenses	6	28	56	56	2	5
Total Other Operating Expenses	\$ 6	\$ 28	\$ 56	\$ 56	\$ 2	\$ 5
7400 Other Transfers/Uses	57,953	6,000	5,100	5,100	5,600	3,600
Total Transfers and Other Outgo	\$ 57,953	\$ 6,000	\$ 5,100	\$ 5,100	\$ 5,600	\$ 3,600
Total Expenses	\$ 57,959	\$ 6,028	\$ 5,156	\$ 5,156	\$ 5,602	\$ 3,605
Net Revenues Over (Under) Expenses	\$ (54,645)	\$ (1,451)	\$ (586)	\$ (586)	\$ (4,310)	\$ (1,300)
Beginning Fund Balance	549,057	497,178	495,726	495,726	495,727	492,425
Ending Fund Balance	\$ 494,412	\$ 495,727	\$ 495,140	\$ 495,140	\$ 491,417	\$ 491,125
7998 Restricted Reserve	-	-	495,140	495,140	-	491,125
Total Budgeted Reserves	\$ -	\$ -	\$ 495,140	\$ 495,140	\$ -	\$ 491,125

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

Description	Final Actuals 2009-2010	Final Actuals 2010-2011	Adoption Budget 2011-2012	Adjusted Budget 2011-2012	YTD Actuals 2011-2012	Tentative Budget 2012-2013
<u>Sources:</u>						
8860 Interest and Investment Income	(406,009)	2,416,199	3,300,000	3,300,000	1,200,927	3,300,000
Total Local Revenues	\$ (406,009)	\$ 2,416,199	\$ 3,300,000	\$ 3,300,000	\$ 1,200,927	\$ 3,300,000
Total Revenues	\$ (406,009)	\$ 2,416,199	\$ 3,300,000	\$ 3,300,000	\$ 1,200,927	\$ 3,300,000
8980 Interfund Transfers In	19,270,451	9,100,000	8,800,000	8,800,000	6,600,000	8,800,000
Total Other Financing Sources	\$ 19,270,451	\$ 9,100,000	\$ 8,800,000	\$ 8,800,000	\$ 6,600,000	\$ 8,800,000
Total Revenues and Other Financing Sources	\$ 18,864,442	\$ 11,516,199	\$ 12,100,000	\$ 12,100,000	\$ 7,800,927	\$ 12,100,000
<u>Uses:</u>						
5800 Other Services and Expenses	-	64,421	-	-	-	-
Total Other Operating Expenses	\$ -	\$ 64,421	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ 64,421	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ 18,864,442	\$ 11,451,778	\$ 12,100,000	\$ 12,100,000	\$ 7,800,927	\$ 12,100,000
Beginning Fund Balance	-	18,864,442	30,738,171	30,316,221	30,316,221	41,317,148
Ending Fund Balance	\$ 18,864,442	\$ 30,316,220	\$ 42,838,171	\$ 42,416,221	\$ 38,117,148	\$ 53,417,148
7998 Restricted Reserve	-	-	42,838,171	42,416,221	-	53,417,148
Total Budgeted Reserves	\$ -	\$ -	\$ 42,838,171	\$ 42,416,221	\$ -	\$ 53,417,148

APPENDICES

Appendix A – Budget Year 2012-13 50% Law Calculation

Appendix B – Step and Longevity Cost Estimates for FY 2012-13

Appendix C – Salary Schedule and District Benefits Premium History

Contra Costa Community College District

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

Budget Year: 2012-13

Fund 11 - Tentative Budget ALL LOCATIONS

**Expenditures Before Allocation
of District Expense**

**All Locations
Expenditures**

Object Category	State Use Only (EDP)	ESC 84362(a)		ESC 84362(b)		ESC 84362(a)		ESC 84362(b)	
		Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)	Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)	Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	Total (AC 0100-6799) (2)		
Academic Salaries (CA 1000)									
Instructional Salaries (CA 1100 and 1300)	407	55,632,968	55,753,354	0	0	55,632,968	55,753,354		
Noninstructional Salaries (CA 1200 and 1400)	408		13,112,522		0		13,112,522		
Subtotal Academic Salaires	409	55,632,968	68,865,876	0	0	55,632,968	68,865,876		
Classified Salaries (CA 2000)									
Noninstructional Salaries (CA 2100 and 2300)	411		23,223,261		0		23,223,261		
Noninstructional Aides (CA 2200 and 2400)	416	2,953,650	3,291,852	0	0	2,953,650	3,291,852		
Subtotal Classified Salaries	419	2,953,650	26,515,113	0	0	2,953,650	26,515,113		
Employee Benefits (CA 3000)	429	21,987,836	42,950,563	0	0	21,987,836	42,950,563		
Supplies and Materials (CA 4000)	435		3,928,651		0		3,928,651		
Other Operating Expenses and Services (CA 5000)	449	251,083	12,829,122	0	0	251,083	12,829,122		
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		49,013		0		49,013		
Total (409 + 419 + 429) and (435 + 449 + 451)	459	80,825,537	155,138,338	0	0	80,825,537	155,138,338		
Less Exclusions for Current Expenses of Education	469	6,678,293	15,264,511	0	0	6,678,293	15,264,511		
Totals for ESC 84362, 50 percent law (459 - 469)	470	74,147,244	139,873,827	0	0	74,147,244	139,873,827		
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.01%	100.00%	0.00%	100.00%	53.01%	100.00%		
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		69,936,913		0		69,936,913		
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0		
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		69,936,913		0		69,936,913		

Step and Longevity Cost Estimates for FY 2012-13

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$172,000	75	\$119,000	65	\$291,000	140
Manager, Supervisor, Confidential	113,000	23	42,000	12	155,000	35
UF Full-time ⁽¹⁾	384,000	154	84,000	12	468,000	166
UF Part-time ⁽²⁾	150,000	300	20,000	40	170,000	340
TOTAL	\$819,000	552	\$265,000	129	\$1,084,000	681

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

⁽¹⁾ Full-time faculty reclass (column) based on 12 per year at \$7000 per reclass.

⁽²⁾ Part-time faculty step based on 300 per year at \$500 each, and reclass (column) based on 40 per year at \$500 each.

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

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

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule