



**TENTATIVE BUDGET
FISCAL YEAR 2013-14**

PRESENTED TO THE GOVERNING BOARD

JUNE 26, 2013

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Prepared in collaboration with the Fiscal Services Staff

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

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TENTATIVE BUDGET FISCAL YEAR 2013-14

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TENTATIVE BUDGET FISCAL YEAR 2013-14

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.

After two years of significant budget reductions, combined with the passage of Proposition 30, the state is now projecting a balanced budget for FY 2013-14. The Governor's FY 2013-14 budget as of the May Revision proposes General Fund spending at \$96.3 billion, still below the FY 2007-08 peak of \$103 billion. Of importance to the District, the Governor's May Revision provides increased funding for all levels of education.

- **The community college system will receive \$87.5 million (1.57%) for a Cost of Living Adjustment (COLA). For the District, this is approximately \$2 million in new revenue.**
- **The community college system will receive \$89.4 million (1.63%) to restore student access. For the District, this is approximately \$1.9 million in revenue that can be earned by increasing its FTES.**
- The Statewide Student Success Task Force concluded its work over a year ago with 22 recommendations for improving the rates of student persistence and completion in community college instructional programs. A number of the task force strategies became the basis for Senate Bill 1456, which included specific requirements and metrics. The Governor's May Revision provides \$50 million to implement some of these new requirements. The District would receive approximately \$950,000 of this additional funding within its categorical programs.
- The May Revision includes and expands upon the Governor's earlier proposal to begin to "buy-down" the "wall of debt" affecting all public organizations and service agencies in California. Community colleges have suffered severe cash-flow delays amounting to \$961 million due to the state's practice of deferring timely payment of its obligations by months at a time. The Governor's plan to reduce, or buy-down, this debt would result in a balance of \$621 million that is owed to the community colleges, thereby releasing cash payments faster. The District would benefit by approximately \$7.7 million in more timely payments under this plan.

In addition to the funding aspects of the Governor's May Revision, several policy proposals submitted by the Governor in January have either been withdrawn or amended.

- The 90-unit cap on state residents has been withdrawn.
- The census proposal to count students at the end of the semester has been withdrawn.
- The Adult Education proposal has been postponed until FY 2015-16 with increased funding (originally \$300 million, now \$500 million) and transition grants between now and implementation.
- The Free Application for Federal Student Aid (FAFSA) form requirement to receive the Board of Governor's fee waiver has been amended to include a grace period of one term.

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A. Planning

District staff is currently planning for 2% growth funding to be available in FY 2013-14 and is not, at this time, budgeting for a COLA as there are still significant changes that could happen between now and the enacted state budget. Because of this uncertainty, District staff has kept assumptions constant from January. Staff at each site is currently developing course schedules to accommodate the 2% anticipated growth funding. However, Contra Costa College will not be attempting to grow above its current base funding. Due to the significant shortfall in FTES it is experiencing in FY 2012-13, Contra Costa College has opted to maintain its base and shift its growth funding to DVC and LMC. This results in DVC and LMC having growth targets of 2.5% each. Table 1 shows the FTES targets at each site under these assumptions.

	Current FY 2012-13 FTES Base	*FY 2013-14 FTES Target	Additional FTES	Additional Dollars
CCC	5,581	5,581	-	\$ -
DVC	14,642	15,008	366	1,671,018
LMC	7,548	7,737	189	861,415
District Total	27,771	28,326	555	\$ 2,532,434
<i>*2% Growth over FY 2012-13 base all to DVC and LMC</i>				

Table 1

The FTES growth target of 2% for FY 2013-14 is slightly higher than the Governor’s May Revision growth funding of 1.63%. Due to the FTES shortfall the District is experiencing in FY 2012-13, District staff believe it to be prudent to build the course schedule above the growth funding provided by the Governor’s May Revision.

In the interim, District staff will continue to monitor the latest information from the state and will revise its plans and assumptions as new data emerges. District staff is highly optimistic that a COLA will be enacted by the legislature; upon that enactment, District staff will build that into the FY 2013-14 Adoption Budget presented to the Governing Board in September 2013.

II. STATUS OF FISCAL YEAR 2012-13

In September 2012, the Governing Board adopted the FY 2012-13 budget. Amid uncertainty in the level of funding, District staff pursued a “middle-of-the-road” or “hedge” strategy in the budget to account for the as-yet-unknown success or failure of Proposition 30. This resulted in a resident FTES target suspended between two disparate funding levels. Due to the size of the funding at stake for the District (\$7 million difference between the success or failure of Proposition 30), the Governing Board adopted the hedge strategy and also allotted 2% of its 10% reserve to act as a cushion should the proposition fail.

Proposition 30 was approved by the voters of California by a wide margin (55% to 45%), signaling an end to continued cuts in education and providing the community college system much needed stability. The passage of Proposition 30 maintained the District’s FY 2011-12 base funding and removed the threat of future reductions while providing a new, temporary revenue source to act as a bridge until the state and national economy improved.

The strategy District staff employed in the FY 2012-13 budget necessitated significant adjustments after the passage of Proposition 30. Moreover, because nearly half the fiscal year was over by the time Proposition 30 was approved, the District experienced an FTES shortfall. During the April 2013

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Budget Study Session, the Governing Board accepted the recommendation from District staff that the District go on stability in FY 2012-13.

A. Major Changes in FY 2012-13 Revenue

Throughout the fiscal year, the District experiences adjustments to its revenue based upon state projections, enrollment numbers, and other factors that were not anticipated or budgeted at the time of the Adoption Budget. As the year progresses, District staff modifies and adjusts the budget in order to account for these changes. These changes are brought to the Governing Board quarterly within the “Budget Transfers and Adjustments” report. The following sections highlight major revenue increases in the FY 2012-13 budget.

Proposition 30	\$2,875,332
Reapportionment	555,000
Non-resident FTES Growth	900,000
	<u>\$4,330,332</u>

1. Proposition 30

The District built the FY 2012-13 Adopted Budget on a resident FTES target of 27,200. After the approval of Proposition 30, the District’s base funding of 27,771 resident FTES was solidified. Table 2 shows the difference between the Adopted Budget hedge position and the District’s base funding post-Proposition 30.

	2012-13 Adopted Budget	2012-13 Amended Budget	Increase
CCC Funded Resident FTES	5,466	5,581	115
CCC Dollar Allocation from Model	\$24,417,285	\$25,010,408	\$593,123
DVC Funded Resident FTES	14,341	14,642	301
DVC Dollar Allocation from Model	\$65,423,923	\$66,796,199	\$1,372,276
LMC Funded Resident FTES	7,393	7,548	155
LMC Dollar Allocation from Model	\$31,649,851	\$32,258,124	\$608,273
DO Dollar Allocation from Model	\$13,844,473	\$14,146,134	\$301,661
Total District Funded Resident FTES	27,200	27,771	571
Total District Dollar Allocation from Model	\$135,335,533	\$138,210,865	\$2,875,332

Table 2

**TENTATIVE BUDGET
FISCAL YEAR 2013-14**

2. Reapportionment

In addition to the revenue changes resulting from the passage of Proposition 30, the District received an extra \$555,000 from the apportionment recalculation done by the State Chancellor's Office for FY 2011-12. This additional revenue was generated due to a deficit factor less than what was calculated by the State Chancellor's Office on the FY 2011-12 P-2 report. The deficit factor is a shortfall in property tax receipts and enrollment fee collections statewide. This shortfall is not backfilled by the state and becomes a one-time deficit that does not carry forward or affect base funding in subsequent years. The recalculation of the deficit factor done by the State Chancellor's Office confirmed the shortfall was not as large as anticipated at the P-2 report, resulting in an additional \$555,000 distribution to all sites consistent with the District's revenue allocation model.

3. Non-resident FTES Growth

Despite the fall in resident FTES, the District continues to see growth in its non-resident student population, particularly international students. These students pay a much higher rate than state residents, which allows the District to supplement and augment offerings and services Districtwide. The increase of 190 FTES between the budgeted non-resident FTES (2,268) and the estimated actual non-resident FTES (2,458) shown in Table 3 represents an additional \$900,000 in revenue for the District.

2012-13 Non-resident (NR) FTES Targets and Projected			
	Target NR FTES	% Of Total	Projected NR FTES
CCC	193	9%	215
DVC	1,975	87%	2,124
LMC	100	4%	119
Total	2,268	100.00%	2,458

Table 3

B. Major Changes in FY 2012-13 Expenditures

In building the District budget, many expenses are estimated based upon historical trends while adjusting for known changes. In many cases, expenses can be incurred due to external factors beyond the District's control. Significant shifts in expenditures are reported to the Governing Board through the quarterly "Financial Status" reports and the "Fiscal Trends" reports done five times per year. The following sections highlight major increases to expenses within the FY 2012-13 budget.

Legal Expenses	\$ 250,000
Parcel Tax	347,000
Scheduled Maintenance	4,050,000
Compensated Absences	900,000
	<hr/>
	\$5,547,000

1. Legal Expenses

The District has experienced higher-than-average legal expenses this fiscal year. The original FY 2012-13 budget for legal expenses was \$450,000. Halfway through the year, it became apparent the budgeted amount would be insufficient. This resulted in an adjustment to enhance the budget to \$700,000, an increase of \$250,000. As legal expenses are an assessment or "off-the-top" expense within the revenue allocation model, the colleges and

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District Office were made aware that their operating allocations would be reduced to accommodate this increase.

2. Parcel Tax

District staff budgeted \$350,000 for Board member election expenses, enough to fund two Board member elections. Subsequently, the District placed a parcel tax on the November ballot. The costs associated with running a countywide measure were not originally anticipated and resulted in total election expenditures of \$697,000, an increase of \$347,000 representing parcel tax costs. Election expenses, just like legal expenses, are an assessment or "off-the-top" expense within the revenue allocation model. All sites were made aware of the election costs and that their operating allocations would be adjusted to cover the expense.

3. Scheduled Maintenance

The state has not funded scheduled maintenance since FY 2008-09. This has put added pressure on the District to set aside its own funds in order to maintain its facilities. Two years ago, the Governing Board stressed the importance of scheduled maintenance, even in times of budget reductions, and asked that each college set aside at least \$100,000 annually. Since this amount is nowhere near the level needed to maintain the District's buildings and assets, the colleges have now identified and set aside funds in addition to the \$100,000 per site to address the backlog of scheduled maintenance issues that have arisen the past few years. DVC, CCC and the District Office have identified scheduled maintenance and other one-time projects totaling \$4,050,000. These funds have been transferred from the ongoing, unrestricted General Fund into funds for one-time and capital projects.

4. Compensated Absences

The District has made a substantial commitment over the past few years to set aside funds for long-term liabilities associated with vacation accruals and faculty banked load (compensated absences), together totaling over \$13 million owed to employees of the District. In FY 2010-11, the unfunded liability was \$12.3 million. Since then, the District has made periodic transfers to reduce the unfunded liability for compensated absences. In FY 2011-12, the District contributed \$1.7 million towards the liability and was able to bring the unfunded amount below \$10 million. So far this year, the colleges and District Office have transferred \$900,000 to further buy-down this liability. These funds have been transferred from the ongoing, unrestricted General Fund to a debt service fund specifically for compensated absence payouts.

C. Estimated Ending Fund Balance

All the major revenue targets set in the FY 2012-13 Adopted Budget will be achieved. Local revenues are also above budgeted amount, largely because of the increase in non-resident students. Historically, the District has budgeted conservatively on the revenue side, which has been a benefit during tough economic times.

On the expense side, District expenses are trending extremely close to the Adopted Budget, with a variance of about one percent under budget, not including transfers from the General Fund to address scheduled maintenance and compensated absences. While substantial shifts can occur in the month of June due to year-end closing, the vast majority of expenses to date are set.

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The estimated ending fund balance for FY 2012-13, which becomes the beginning fund balance for the FY 2013-14 Tentative Budget, is detailed in Table 4.

	FY 2012-13 Adopted Budget	FY 2012-13 Projected Actuals
Revenues	\$156,146,537	\$160,821,292
Expenditures	157,329,968	164,963,523
Increase/(Decrease)	(1,183,431)	(4,142,231)
Opening Fund Balance	30,785,101	31,919,593
Ending Fund Balance	\$29,601,670	\$27,777,362

Table 4

III. FISCAL YEAR 2013-14 TENTATIVE BUDGET

After years of reductions, trigger cuts and funding uncertainty, the budget for California community colleges for FY 2013-14 allows for the restoration of access and essential student services. The passage of Proposition 30 has expanded the Proposition 98 guarantee for K-14 education and will provide additional funding per student through FY 2016-17. Table 5 shows the Governor's May Revision estimated funding per student increase, with community colleges still offering the best value for the state and taxpayer.

	FY 2011-12 Funding Per Student	Estimated FY 2016-17 Funding Per Student	Funding Increase
K-12 Education	\$7,175	\$9,929	\$2,754
Community Colleges	4,893	6,396	1,503
Cal. State University	5,868	7,803	1,935
Univ. of California	10,630	13,121	2,491

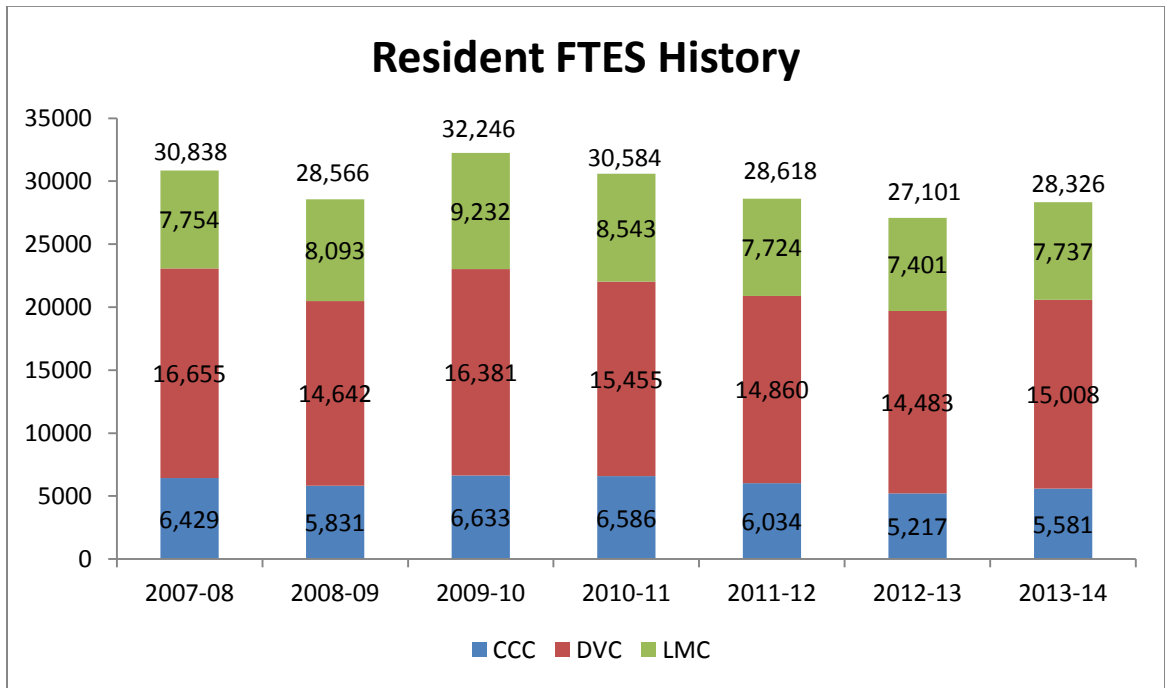
Table 5

With solid footing upon which to build the FY 2013-14 Tentative Budget, District staff has designed a course schedule and developed FTES planning that will not require major, mid-year strategy adjustments.

A. FTES

The erosion of state funding the past few years has resulted in the District becoming a smaller organization, serving fewer students than in the past and employing fewer staff. With the FY 2013-14 FTES target of 28,326, the District will be in a position to increase targets for the first time since 2009-10. Graph 1 reflects a five-year history of actual resident FTES, with a projection for FY 2012-13 and targets for FY 2013-14.

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FISCAL YEAR 2013-14**



Graph 1

The total District non-resident (NR) target is set at a level of 2,493 FTES, with targets detailed by college in Table 6. With a non-resident target of 2,493 FTES, \$12.2 million in revenue is anticipated Districtwide.

	CCC	DVC	LMC	Total
FY 2013-14 NR target	193	2,200	100	2,493
Percentage	7.74%	88.25%	4.01%	100.00%

Table 6

Table 7 provides an aggregate FTES total (resident and non-resident) by college.

2013-14 Total FTES Targets				
	Resident	Non-resident	Total	% of Total
CCC	5,581	193	5,774	18.74%
DVC	15,008	2,200	17,208	55.83%
LMC	7,737	100	7,837	25.43%
Total	28,326	2,493	30,819	100.00%

Table 7

B. Major Budget Assumptions

- District staff will build a budget and fund a schedule based on 28,326 resident FTES.
- Health benefit premiums for current/retired employees will increase by 7% over FY 2012-13.
- Included in the budget will be a 1.2% estimated salary increase for employees through step/column and longevity.
- A 2% salary increase for United Faculty members is built into the Tentative Budget.

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C. 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. Table 8 provides an overall look at income and expense within the unrestricted operating portion of the General Fund and the effect on the District’s fund balance.

Unrestricted General Fund, Operating	
Income:	\$ 164,111,611
Expenses:	<u>165,140,638</u>
Net Income over Expenses:	<u>\$ (1,029,027)</u>
<i>*() denotes an operating deficit</i>	
Beginning Fund Balance	\$ 27,777,362
Anticipated Operating Deficit:	<u>(1,029,027)</u>
Projected Ending Balance at June 30, 2014:	\$ 26,748,335

Table 8

D. Components of Ending Fund Balance

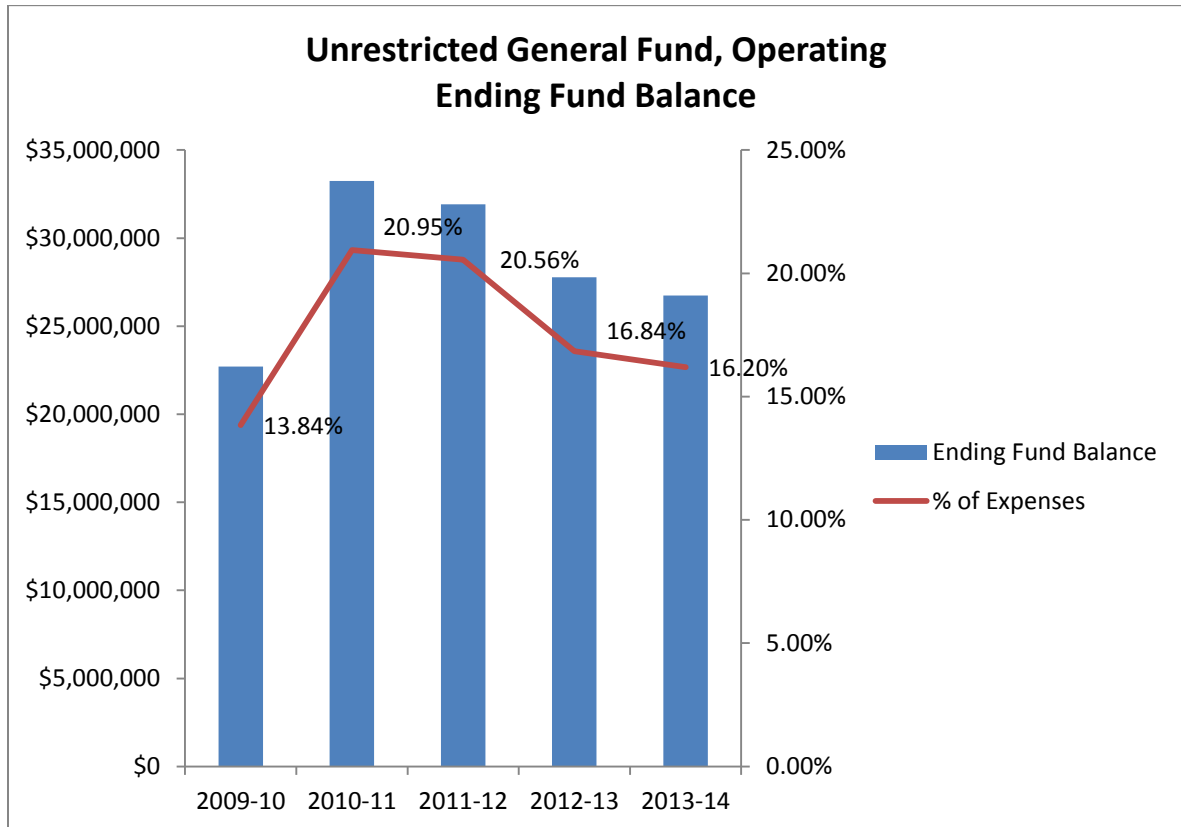
The projected ending balance at June 30, 2014, of \$26,748,335 has restricted and unrestricted components. Table 9 summarizes those components.

Projected Ending Fund Balance	
<u>Restricted:</u>	
5% Board Reserve:	\$ 8,196,572
5% Board Reserve:	8,196,572
1% Site Reserves:	3,091,266
Designated Reserves:	<u>3,639,077</u>
Subtotal Restricted:	<u>\$ 23,123,487</u>
<u>Unrestricted</u>	
Undesignated Reserves:	<u>\$ 3,624,848</u>
Subtotal Unrestricted:	<u>\$ 3,624,848</u>
Total Reserves:	\$ 26,748,335

Table 9

**TENTATIVE BUDGET
FISCAL YEAR 2013-14**

Graph 2 shows ending fund balances and the percent of expenses those balances represent.



Graph 2

E. Areas of Concern

- Student demand for courses as the economy improves.
- The eventual end of the Proposition 30 tax increases (2016 and 2018).
- Scheduled maintenance of facilities; the state has not funded scheduled maintenance since FY 2008-09. The colleges have continued to put aside funds to address this issue.
- Health benefit premium costs continue to rise, including a double digit increase in the Kaiser rates for FY 2013-14. The expectations are that the new federal requirements within the health care industry will push rates up further in FY 2014-15.
- Funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits.
- Loss of categorical dollars and the associated stress on the unrestricted fund as the District strives to continue to offer needed services. District staff is hopeful that by the time the FY 2013-14 state budget is enacted, restoration dollars for categoricals will be available.

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FISCAL YEAR 2013-14**

IV. ALL FUNDS RECAP

Table 10 provides a high-level view of the overall Tentative Budget by fund.

Fund	Beginning Balance July 1, 2013	Total Revenues	Total Expenses	Ending Balance June 30, 2014
F11 Unrestricted GF	\$35,646,452	\$166,968,147	\$173,098,210	\$29,516,389
F12 Restricted GF	495,490	17,412,906	17,336,325	572,071
F21 2002 Bond Redemption	5,785,457	7,389,940	10,658,879	2,516,518
F22 2006 Bond Redemption	12,500,873	13,626,164	10,022,805	16,104,232
F29 Long-term Debt	3,347,788	13,255	-	3,361,043
F39 Special Revenue	191,487	127,901	135,097	184,291
F41 Capital Project	12,195,499	100,000	696,739	11,598,760
F42 Bond 2002	1,868,047	-	1,823,416	44,631
F43 Bond 2006	42,543,061	140,500,000	44,890,191	138,152,870
F51 Bookstore	1,386,781	11,437,550	11,161,199	1,663,132
F52 Cafeteria	308,132	964,211	993,475	278,868
F59 Data Center	1,494,960	10,000	25,000	1,479,960
F61 Self Insurance	432,449	101,700	-	534,149
F69 Retiree Benefits	14,801,877	1,403,026	8,920,114	7,284,789
F71 Student Organization	631,830	300,080	150,200	781,710
F73 Student Center	1,420,993	439,267	465,324	1,394,936
F74 Financial Aid	-	33,503,312	33,503,312	-
F75 Scholarship Trust	489,043	1,963	1,004	490,002
F77 OPEB Irrevocable Trust	51,684,594	13,091,110	193,255	64,582,449
Total	\$187,224,813	407,390,932	314,074,545	280,540,800

Table 10

V. CONCLUSION

The California Community College system is the largest system of higher education in the world. Due to the budget reductions of the past four years, the system has turned away nearly half a million students. The budget for FY 2013-14 promises to reverse this unfortunate trend and begins to restore access to community colleges for the citizens of California. The District has weathered the economic downturn and is strategically positioned to begin to grow its FTES and be an engine for continued economic growth within the state.

VI. TENTATIVE BUDGET – FISCAL YEAR 2013-14

The Tentative Budget for Fiscal Year 2013-14 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

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2013-2014 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2013							
5% Districtwide Reserve	-	-	-	-	-	8,196,572	8,196,572
3% Board Contingency Reserve	-	-	-	-	-	-	-
Minimum Reserve Per Business Procedure 18.01 (1%)	254,915	2,691,189	-	2,946,104	145,162	-	3,091,266
Designated Reserves	304,656	60,000	89,440	454,096	58,000	248,788	760,884
Deficit Funding Reserve	100,854	252,067	142,106	495,027	56,755	-	551,782
Reserve for ISA Payback	523,099	-	1,464,344	1,987,443	-	-	1,987,443
Unreserved, Undesignated Fund Balance	2,153,536	348,657	704,251	3,206,444	1,042,514	8,940,457	13,189,415
Total Beginning Fund Balance	3,337,060	3,351,913	2,400,141	9,089,114	1,302,431	17,385,817	27,777,362
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	66,159,845	66,159,845
Property Taxes	-	-	-	-	-	56,815,193	56,815,193
Local Funding	-	-	-	-	-	3,295,356	3,295,356
Student Enrollment Fees, 98%	-	-	-	-	-	15,618,950	15,618,950
Subtotal	-	-	-	-	-	141,889,344	141,889,344
Less Property Tax Adjustment (Chevron)	-	-	-	-	-	-	-
State Revenues (<i>exclusive of Apportionment revenue</i>)	3,695	181,064	98,690	283,449	-	5,383,146	5,666,595
Local Revenues, SB 361 Revenue Allocation	376,594	2,145,139	335,214	2,856,947	-	12,205,471	15,062,418
Local Revenues beyond SB 361 Revenue Allocation	491,980	392,791	226,903	1,111,674	181,200	-	1,292,874
Interfund Transfers in	-	140,380	60,000	200,380	-	-	200,380
Intrafund and Subfund Transfers In	33,378	489,114	200,244	722,736	132,677	21,081,775	21,937,188
District and Inter-campus Subsidy	254,127	238,114	76,901	569,142	-	-	569,142
Total Current Revenue	1,159,774	3,586,602	997,952	5,744,328	313,877	180,559,736	186,617,941
Operating Allocation	24,172,546	67,126,654	32,728,361	124,027,561	14,603,339	-	138,630,900
TOTAL RESOURCES	28,669,380	74,065,169	36,126,454	138,861,003	16,219,647	197,945,553	353,026,203

Summary Overview: 2013-2014 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	7,920,156	21,995,574	9,181,792	39,097,522	77,006	-	39,174,528
Part-time Faculty, Instructional & Non-Instructional	4,977,038	15,584,528	7,058,077	27,619,643	-	170,000	27,789,643
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	3,555,078	8,988,300	4,855,637	17,399,015	5,222,970	63,139	22,685,124
Hourly classified, students, other	511,070	1,074,773	576,989	2,162,832	145,601	27,330	2,335,763
Total Salaries	18,818,381	51,174,859	23,965,467	93,958,707	8,185,712	260,469	102,404,888
Employee Benefits	5,452,685	14,970,825	7,498,217	27,921,727	3,559,291	12,120,165	43,601,183
Total Salaries and Benefits	24,271,066	66,145,684	31,463,684	121,880,434	11,745,003	12,380,634	146,006,071
Supplies	671,899	1,686,624	727,917	3,086,440	252,269	-	3,338,709
Operating expenses	756,764	2,453,574	1,736,803	4,947,141	2,424,636	6,829,580	14,201,357
Equipment and Capital Outlay	150,353	127,336	37,800	315,489	85,704	-	401,193
Other Outgo	-	93,308	-	93,308	-	1,100,000	1,193,308
Intrafund and Subfund Transfers Out	-	57,625	-	57,625	252,773	22,195,932	22,506,330
TOTAL USES	25,850,082	70,564,151	33,966,204	130,380,437	14,760,385	42,506,146	187,646,968
Net Revenues over/(under) Expenditures	(517,762)	149,105	(239,891)	(608,548)	156,831	138,053,590	137,601,873
ENDING FUND BALANCE, June, 30, 2014	2,819,298	3,501,018	2,160,250	8,480,566	1,459,262	155,439,407	26,748,335
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	254,915	2,691,189	-	2,946,104	145,162	8,196,572	11,287,838
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves ¹	1,178,609	312,067	1,784,858	3,275,534	114,755	8,445,360	11,835,649
Undesignated Reserves ¹	1,385,774	497,762	375,392	2,258,928	1,199,345	166,575	3,624,848
	2,819,298	3,501,018	2,160,250	8,480,566	1,459,262	16,808,507	26,748,335

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 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 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	70,170,268	53,792,881	62,212,321	63,206,933	15,035,946	66,159,845
8671 Homeowners Revenue	747,188	729,820	663,576	663,576	351,790	663,576
8672 In Lieu of Taxes (wildlife)	3,582	4,208	3,182	3,182	621	3,182
8811 Tax Allocation, Secured Roll Revenue	59,476,352	59,858,862	53,119,954	53,119,954	61,071,713	53,337,649
8812 Tax Allocation, Supplemental Roll Revenue	714,589	419,429	634,626	634,626	(155,744)	634,626
8813 Tax Allocation, Unsecured Roll Revenue	2,450,361	2,559,512	2,176,160	2,176,160	2,413,640	2,176,160
8815 Revenue Augmentation Fund	3,710,577	3,730,536	3,295,356	3,295,356	-	3,295,356
8817 ERAF	-	-	-	-	15,892,737	-
8919 Redevelopment Agency Revenue/Residual	96,130	80,348	-	-	1,886,196	-
8874 98% of Enrollment Fees	10,402,985	12,852,966	14,657,031	15,225,395	17,158,958	15,618,950
Apportionment Revenues	\$ 147,772,032	\$ 134,028,562	\$ 136,762,206	\$ 138,325,182	\$ 113,655,857	\$ 141,889,344
8150 Student Financial Aid Revenue	27,430	5,640	-	-	-	-
Total Federal Revenues	\$ 27,430	\$ 5,640	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	155,198	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	649,465	545,551	649,465
8617 Part Time Office Hours	151,767	151,769	147,775	147,775	129,964	147,775
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	127,120	151,204	-	-	273,000	98,690
8680 Lottery Revenue	3,700,098	3,698,261	3,536,267	3,615,385	2,387,613	3,759,792
8690 State Tax Subventions	3	5	761,625	777,573	777,573	793,099
Total Other State Revenues	\$ 4,846,227	\$ 4,868,478	\$ 4,663,441	\$ 5,407,972	\$ 4,296,632	\$ 5,666,595
8820 Contributions and Gifts	146,042	153,582	199,499	199,499	137,562	254,049
8840 Sales and Commissions	123,344	164,713	-	86,237	91,326	-
8851 Rentals and Leases	303,677	322,255	205,000	187,517	254,081	201,020
8860 Interest and Investment Income	77,768	125,801	-	-	53,955	60,000
8874 2% of Enrollment Fees	212,306	262,306	299,123	310,760	350,183	309,627
8870 Other Student Fees and Charges	1,329,495	1,473,490	1,170,912	1,511,518	1,581,881	1,172,320
8880 Nonresident Tuition	9,612,251	10,705,176	10,873,083	11,295,098	11,758,937	12,205,471
8880 Other Student Fees	341,665	353,351	1,375,000	361,346	434,802	1,375,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
8890 Other Local Revenues	1,952,381	1,482,241	435,010	1,217,085	1,157,660	777,805
Total Other Local Revenues	\$ 14,098,929	\$ 15,042,915	\$ 14,557,627	\$ 15,169,060	\$ 15,820,387	\$ 16,355,292
Total Revenues	\$ 166,744,618	\$ 153,945,595	\$ 155,983,274	\$ 158,902,214	\$ 133,772,876	\$ 163,911,231
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,224	1,329	-
8910 Proceeds of General Fixed Assets	-	7,928	-	-	1,131	-
8980 Interfund Transfers In	1,271,250	1,194,820	163,263	263,391	107,333	200,380
8990 Intrafund and Subfund Transfers In	5,048,481	23,219,811	20,425,317	22,390,934	22,329,764	21,937,188
8994 Operating Allocation	-	131,972,821	131,426,913	132,791,781	132,791,781	138,630,900
8995 District Office Assessment	14,031,109	-	-	-	-	-
8996 Districtwide Assessment	18,502,410	-	-	-	-	-
8997 District Subsidy for Colleges	2,254,280	2,167,023	1,049,737	1,049,737	1,049,737	569,142
Total Other Financing Sources	\$ 41,108,603	\$ 158,563,680	\$ 153,065,230	\$ 156,497,067	\$ 156,281,075	\$ 161,337,610
Total Revenues and Other Financing Sources	\$ 207,853,221	\$ 312,509,275	\$ 309,048,504	\$ 315,399,281	\$ 290,053,951	\$ 325,248,841
Uses:						
1100 Monthly Instructional Salary	31,904,288	30,616,762	31,226,544	30,847,187	27,790,937	32,308,000
1200 Noninstructional Salaries Full Time	13,183,048	12,533,249	12,868,293	12,771,643	11,112,589	12,926,450
1300 Instructional Salaries Part Time	26,034,427	24,146,936	23,399,423	25,156,912	21,147,605	26,791,794
1400 Noninstructional Salaries Part Time	1,210,427	1,318,281	1,026,205	1,165,283	1,004,275	997,849
Total Academic Salaries	\$ 72,332,190	\$ 68,615,228	\$ 68,520,465	\$ 69,941,025	\$ 61,055,406	\$ 73,024,093
2100 Noninstructional Salaries Full Time	25,770,125	22,291,828	23,722,348	23,730,919	20,957,235	24,387,576
2200 Instructional Aides Full Time	3,032,183	2,629,719	2,823,360	2,830,760	2,450,560	2,657,456
2300 Variable Non-Instructional	2,273,321	2,234,474	1,416,214	1,355,234	1,877,054	1,513,945
2400 Variable Classroom Aide	834,616	738,154	543,942	645,693	656,092	657,819
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	5,764	-
2600 Variable Aide Other	222,270	196,804	163,999	188,278	148,499	163,999
Total Classified Salaries	\$ 32,132,515	\$ 28,090,979	\$ 28,669,863	\$ 28,750,884	\$ 26,095,204	\$ 29,380,795

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
3000 Benefits	38,658,570	40,053,033	41,694,598	41,587,414	36,430,197	43,601,183
Total Salaries and Benefits	\$ 143,123,275	\$ 136,759,240	\$ 138,884,926	\$ 140,279,323	\$ 123,580,807	\$ 146,006,071
4000 Supplies and Materials	\$ 2,181,883	\$ 1,896,301	\$ 3,310,726	\$ 2,960,391	\$ 1,832,680	\$ 3,338,709
5100 Consultants	849,915	1,074,914	949,620	965,523	834,335	1,100,620
5200 Travel	414,890	359,056	384,316	423,508	380,841	566,479
5300 Dues and Memberships	240,636	266,981	212,173	228,825	246,604	226,534
5400 Insurance	2,196,523	2,485,638	2,550,000	2,642,650	2,649,583	2,585,000
5500 Utilities and Housekeeping	3,730,312	3,815,077	4,037,253	3,966,395	3,422,093	4,000,715
5600 Contract Services	2,595,439	2,412,120	2,446,541	2,405,516	2,181,633	2,955,229
5690 Other Operating Expenses	1,093,496	(100,578)	873,165	900,190	773,603	1,110,901
5700 Legal/Elections/Audit Expenses	807,184	726,725	875,000	1,590,088	1,452,914	645,000
5800 Other Services and Expenses	744,423	688,653	856,697	856,127	690,487	938,520
5900 Interprogram Charges (credits)	(2,636)	(2,656)	71,790	71,760	(28,961)	72,359
Total Other Operating Expenses	\$ 12,670,182	\$ 11,725,930	\$ 13,256,555	\$ 14,050,582	\$ 12,603,132	\$ 14,201,357
6100 Sites and Site Improvements	2,880	-	1,500	-	-	1,500
6200 Buildings	44,772	3,484	-	-	4,105	-
6300 Library Books	122,053	88,804	59,158	79,524	52,853	59,158
6400 Equipment	519,305	381,445	511,691	574,251	530,079	340,535
Total Capital Outlay	\$ 689,010	\$ 473,733	\$ 572,349	\$ 653,775	\$ 587,037	\$ 401,193
7300 Interfund Transfers Out	1,435,746	4,398,050	1,315,093	3,239,739	3,147,441	1,191,211
7400 Other Transfers/Uses	28,920	19,160	-	-	26,351	-
7600 Other Student Payments	6,020	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	4,366,525	26,861,939	21,463,276	26,430,366	26,369,196	22,506,330
7894 Operating Allocation from	-	131,972,821	131,426,913	132,791,781	132,791,781	138,630,900
7895 District Office Assessment	14,031,109	-	-	-	-	-
7896 Districtwide Assessment	18,502,410	-	-	-	-	-
Total Transfers and Other Outgo	\$ 38,370,730	\$ 163,251,970	\$ 154,207,379	\$ 162,463,983	\$ 162,334,769	\$ 162,330,538
Total Expenses	\$ 197,035,080	\$ 314,107,174	\$ 310,231,935	\$ 320,408,054	\$ 300,938,425	\$ 326,277,868

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 10,818,141	\$ (1,597,899)	\$ (1,183,431)	\$ (5,008,773)	\$ (10,884,474)	\$ (1,029,027)
Beginning Fund Balance	22,699,347	33,517,491	30,785,101	31,919,592	31,919,593	27,777,362
Ending Fund Balance	\$ 33,517,488	\$ 31,919,592	\$ 29,601,670	\$ 26,910,819	\$ 21,035,119	\$ 26,748,335
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,196,572
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,196,572
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7903 Deficit Funding Reserve	-	-	851,487	546,122	-	551,782
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,741,189	-	3,091,266
7907 Load Bank and Vacation Liability Reserve	-	-	338,968	88,968	-	338,968
7908 Reserve for ISA Payback	-	-	2,998,656	1,987,443	-	1,987,443
7916 Reserve for Failed Tax Measure	-	-	4,565,048	1,240,000	-	-
7900 Designated Reserves	-	-	645,965	527,774	-	760,884
			<u>21,882,257</u>	<u>22,734,161</u>		<u>23,123,487</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	960,627	-	166,575
7999 Undesignated College and DO Reserves	-	-	4,577,433	3,216,031	-	3,458,273
			<u>7,719,413</u>	<u>4,176,658</u>		<u>3,624,848</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,601,670	\$ 26,910,819	\$ -	\$ 26,748,335

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
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	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	19,786	-	-	-	-	-
8874 98% of Enrollment Fees	1,169,706	-	-	-	-	-
Apportionment Revenues	\$ 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	3,695	3,105	3,695
8614 Part Time Instructor Pay Increase	129,377	80,137	-	113,420	113,420	-
8617 Part Time Office Hours	29,481	-	-	-	-	-
8618 Part Time Health Revenue	6,413	-	-	-	-	-
8620 General Categorical Programs	35,461	42,976	-	-	-	-
8680 Lottery Revenue	731,636	-	-	-	-	-
8690 State Tax Subventions	1	-	-	-	-	-
Total Other State Revenues	\$ 936,064	\$ 126,808	\$ 3,695	\$ 117,115	\$ 116,525	\$ 3,695
8840 Sales and Commissions	1,818	551	-	120	120	-
8851 Rentals and Leases	51,224	70,574	-	63,553	67,640	81,020
8874 2% of Enrollment Fees	23,872	29,346	26,594	29,105	34,352	26,594
8870 Other Student Fees and Charges	60,514	60,777	-	52,545	111,002	-
8880 Nonresident Tuition	851,867	-	-	-	-	-
8880 Other Student Fees	74,279	53,568	350,000	9,848	53,365	350,000
8890 Other Local Revenues	575,974	567,533	-	353,186	451,980	410,960
Total Other Local Revenues	\$ 1,639,548	\$ 782,349	\$ 376,594	\$ 508,357	\$ 718,459	\$ 868,574

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Total Revenues	\$ 33,203,023	\$ 912,187	\$ 380,289	\$ 625,472	\$ 834,984	\$ 872,269
8910 Proceeds of General Fixed Assets	-	7,928	-	-	-	-
8980 Interfund Transfers In	445,655	405,549	-	43,694	43,694	-
8990 Intrafund and Subfund Transfers In	564,165	288,004	21,500	238,240	238,240	33,378
8994 Operating Allocation	-	23,931,440	23,457,081	23,524,594	23,524,594	24,172,546
8997 District Subsidy for Colleges	1,789,857	1,342,393	579,914	579,914	579,914	254,127
Total Other Financing Sources	\$ 2,799,677	\$ 25,975,314	\$ 24,058,495	\$ 24,386,442	\$ 24,386,442	\$ 24,460,051
Total Revenues and Other Financing Sources	\$ 36,002,700	\$ 26,887,501	\$ 24,438,784	\$ 25,011,914	\$ 25,221,426	\$ 25,332,320
Uses:						
1100 Monthly Instructional Salary	5,914,016	5,636,570	5,491,192	5,491,192	4,927,523	5,800,840
1200 Noninstructional Salaries Full Time	3,393,999	3,164,190	3,252,530	3,252,530	2,886,380	3,278,655
1300 Instructional Salaries Part Time	5,243,701	4,648,274	4,797,099	5,031,078	4,064,453	4,797,099
1400 Noninstructional Salaries Part Time	280,166	323,786	175,034	178,734	243,895	179,939
Total Academic Salaries	\$ 14,831,882	\$ 13,772,820	\$ 13,715,855	\$ 13,953,534	\$ 12,122,251	\$ 14,056,533
2100 Noninstructional Salaries Full Time	4,351,593	3,345,161	3,676,455	3,676,455	3,195,973	3,753,073
2200 Instructional Aides Full Time	525,642	385,910	489,892	489,892	380,477	497,705
2300 Variable Non-Instructional	550,491	819,206	313,054	226,157	667,150	359,842
2400 Variable Classroom Aide	49,743	38,973	37,351	37,351	54,000	151,228
2600 Variable Aide Other	227	2,153	-	-	-	-
Total Classified Salaries	\$ 5,477,696	\$ 4,591,403	\$ 4,516,752	\$ 4,429,855	\$ 4,297,600	\$ 4,761,848
3000 Benefits	5,443,925	5,275,749	5,172,275	5,155,638	4,845,035	5,452,685
Total Salaries and Benefits	\$ 25,753,503	\$ 23,639,972	\$ 23,404,882	\$ 23,539,027	\$ 21,264,886	\$ 24,271,066
4000 Supplies and Materials	\$ 301,751	\$ 283,426	\$ 800,776	\$ 1,059,208	\$ 403,788	\$ 671,899
5100 Consultants	51,005	54,782	60,899	56,399	11,386	60,899

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5200 Travel	54,430	60,849	18,410	21,800	63,494	30,351
5300 Dues and Memberships	30,547	31,691	3,560	3,860	28,295	3,560
5400 Insurance	2,400	-	-	-	39,732	-
5500 Utilities and Housekeeping	43,240	31,283	57,142	59,942	34,669	57,142
5600 Contract Services	234,771	307,333	389,011	400,811	332,222	462,011
5690 Other Operating Expenses	281,538	232,439	80,331	98,251	160,000	80,331
5700 Legal/Elections/Audit Expenses	-	1,100	-	-	-	-
5800 Other Services and Expenses	46,302	52,537	62,470	58,600	52,129	62,470
5900 Interprogram Charges (credits)	(2,554)	-	-	-	-	-
Total Other Operating Expenses	\$ 741,679	\$ 772,014	\$ 671,823	\$ 699,663	\$ 721,927	\$ 756,764
6200 Buildings	36,169	3,484	-	-	4,105	-
6300 Library Books	8,560	6,162	7,908	11,779	10,211	7,908
6400 Equipment	88,075	179,163	142,445	141,683	127,658	142,445
Total Capital Outlay	\$ 132,804	\$ 188,809	\$ 150,353	\$ 153,462	\$ 141,974	\$ 150,353
7300 Interfund Transfers Out	17,978	660,051	-	250,000	250,000	-
7600 Other Student Payments	6,020	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	22,403	1,028,902	-	-	-	-
7895 District Office Assessment	2,675,020	-	-	-	-	-
7896 Districtwide Assessment	3,594,073	-	-	-	-	-
Total Transfers and Other Outgo	\$ 6,315,494	\$ 1,688,953	\$ -	\$ 250,000	\$ 250,000	\$ -
Total Expenses	\$ 33,245,231	\$ 26,573,174	\$ 25,027,834	\$ 25,701,360	\$ 22,782,575	\$ 25,850,082

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 2,757,469	\$ 314,327	\$ (589,050)	\$ (689,446)	\$ 2,438,851	\$ (517,762)
Beginning Fund Balance	1,379,763	4,137,233	4,471,344	4,451,559	4,451,559	3,337,060
Ending Fund Balance	\$ 4,137,232	\$ 4,451,560	\$ 3,882,294	\$ 3,762,113	\$ 6,890,410	\$ 2,819,298
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	100,854	100,854	-	100,854
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	254,915
7907 Load Bank and Vacation Liability Reserve	-	-	250,000	-	-	250,000
7908 Reserve for ISA Payback	-	-	1,046,198	523,099	-	523,099
7916 Reserve for Failed Tax Measure	-	-	1,200,000	1,200,000	-	-
7900 Designated Reserves	-	-	278,829	262,229	-	304,656
			<u>2,875,881</u>	<u>2,086,182</u>		<u>1,433,524</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,006,413	1,675,932	-	1,385,774
			<u>1,006,413</u>	<u>1,675,932</u>		<u>1,385,774</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,882,294	\$ 3,762,114	\$ -	\$ 2,819,298

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
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	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	49,921	-	-	-	-	-
8874 98% of Enrollment Fees	7,191,901	-	-	-	-	-
Apportionment Revenues	\$ 76,883,225	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	181,064	181,064	181,064	181,064	152,093	181,064
8614 Part Time Instructor Pay Increase	350,904	294,627	-	394,276	394,276	-
8617 Part Time Office Hours	83,331	-	-	-	-	-
8618 Part Time Health Revenue	18,128	-	-	-	-	-
8620 General Categorical Programs	52,632	58,898	-	-	-	-
8680 Lottery Revenue	1,977,219	-	-	-	-	-
8690 State Tax Subventions	2	-	-	-	-	-
Total Other State Revenues	\$ 2,663,280	\$ 534,589	\$ 181,064	\$ 575,340	\$ 546,369	\$ 181,064
8820 Contributions and Gifts	146,042	153,582	199,499	199,499	137,562	254,049
8840 Sales and Commissions	67,704	101,178	-	82,450	82,445	-
8851 Rentals and Leases	52,379	56,729	55,000	(65,900)	29,806	55,000
8874 2% of Enrollment Fees	146,773	190,521	217,576	224,097	251,871	222,819
8870 Other Student Fees and Charges	1,200,162	1,342,828	1,170,912	1,400,451	1,409,348	1,172,320
8880 Nonresident Tuition	8,372,573	-	-	-	-	-
8880 Other Student Fees	254,636	285,879	750,000	337,635	356,209	750,000
8890 Other Local Revenues	482,810	291,679	75,746	229,718	269,937	83,742
Total Other Local Revenues	\$ 10,723,079	\$ 2,422,396	\$ 2,468,733	\$ 2,407,950	\$ 2,537,178	\$ 2,537,930
Total Revenues	\$ 90,269,584	\$ 2,956,985	\$ 2,649,797	\$ 2,983,290	\$ 3,083,547	\$ 2,718,994

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,224	1,329	-
8980 Interfund Transfers In	614,078	434,355	133,263	166,902	33,639	140,380
8990 Intrafund and Subfund Transfers In	976,545	486,638	102,342	863,756	802,586	489,114
8994 Operating Allocation	-	63,731,533	63,037,169	64,402,925	64,402,925	67,126,654
8997 District Subsidy for Colleges	-	438,114	238,114	238,114	238,114	238,114
Total Other Financing Sources	\$ 1,591,696	\$ 65,091,917	\$ 63,510,888	\$ 65,672,921	\$ 65,478,593	\$ 67,994,262
Total Revenues and Other Financing Sources	\$ 91,861,280	\$ 68,048,902	\$ 66,160,685	\$ 68,656,211	\$ 68,562,140	\$ 70,713,256
Uses:						
1100 Monthly Instructional Salary	19,052,479	17,911,917	18,786,975	18,407,618	16,657,902	19,183,417
1200 Noninstructional Salaries Full Time	5,730,278	5,279,023	5,476,473	5,379,823	4,527,259	5,537,365
1300 Instructional Salaries Part Time	14,360,677	13,699,891	13,139,163	14,398,474	12,089,739	15,421,479
1400 Noninstructional Salaries Part Time	377,258	432,643	163,049	303,977	281,412	163,049
Total Academic Salaries	\$ 39,520,692	\$ 37,323,474	\$ 37,565,660	\$ 38,489,892	\$ 33,556,312	\$ 40,305,310
2100 Noninstructional Salaries Full Time	8,768,783	7,708,288	8,286,284	8,309,855	7,412,636	8,552,004
2200 Instructional Aides Full Time	1,449,370	1,333,672	1,361,379	1,368,779	1,229,557	1,242,772
2300 Variable Non-Instructional	745,893	772,585	627,050	677,824	649,161	629,323
2400 Variable Classroom Aide	410,826	388,603	377,951	384,270	301,804	377,951
2600 Variable Aide Other	102,528	92,834	67,499	82,271	77,626	67,499
Total Classified Salaries	\$ 11,477,400	\$ 10,295,982	\$ 10,720,163	\$ 10,822,999	\$ 9,670,784	\$ 10,869,549
3000 Benefits	13,621,126	13,910,367	14,408,477	14,447,223	12,993,607	14,970,825
Total Salaries and Benefits	\$ 64,619,218	\$ 61,529,823	\$ 62,694,300	\$ 63,760,114	\$ 56,220,703	\$ 66,145,684
4000 Supplies and Materials	\$ 1,014,501	\$ 879,514	\$ 1,437,138	\$ 882,507	\$ 704,473	\$ 1,686,624
5100 Consultants	116,692	158,664	125,534	173,684	146,384	125,534
5200 Travel	144,012	116,977	94,202	93,392	125,091	163,046
5300 Dues and Memberships	59,650	86,367	64,800	83,272	68,849	64,800

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5400 Insurance	914,560	1,028,117	1,000,000	1,162,030	1,129,142	1,000,000
5500 Utilities and Housekeeping	152,936	105,948	131,862	144,254	132,791	131,862
5600 Contract Services	608,575	688,117	626,299	634,231	557,515	626,299
5690 Other Operating Expenses	231,128	239,631	228,683	228,788	116,031	224,419
5800 Other Services and Expenses	92,214	100,688	117,614	117,614	151,790	117,614
Total Other Operating Expenses	\$ 2,319,767	\$ 2,524,509	\$ 2,388,994	\$ 2,637,265	\$ 2,427,593	\$ 2,453,574
6300 Library Books	79,872	62,677	40,000	56,495	32,423	40,000
6400 Equipment	178,872	164,568	259,492	266,874	312,536	87,336
Total Capital Outlay	\$ 258,744	\$ 227,245	\$ 299,492	\$ 323,369	\$ 344,959	\$ 127,336
7300 Interfund Transfers Out	161,864	1,542,772	115,093	1,489,739	1,374,646	91,211
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	752,876	1,258,972	59,342	1,984,115	1,922,945	57,625
7895 District Office Assessment	7,867,118	-	-	-	-	-
7896 Districtwide Assessment	10,159,302	-	-	-	-	-
Total Transfers and Other Outgo	\$ 18,941,160	\$ 2,801,744	\$ 176,532	\$ 3,475,951	\$ 3,297,591	\$ 150,933
Total Expenses	\$ 87,153,390	\$ 67,962,835	\$ 66,996,456	\$ 71,079,206	\$ 62,995,319	\$ 70,564,151

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 4,707,890	\$ 86,067	\$ (835,771)	\$ (2,422,995)	\$ 5,566,821	\$ 149,105
Beginning Fund Balance	1,191,489	5,899,380	6,021,570	5,985,445	5,985,445	3,351,913
Ending Fund Balance	\$ 5,899,379	\$ 5,985,447	\$ 5,185,799	\$ 3,562,450	\$ 11,552,266	\$ 3,501,018
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	557,432	252,067	-	252,067
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,741,189	-	2,691,189
7916 Reserve for Failed Tax Measure	-	-	2,650,048	-	-	-
7900 Designated Reserves	-	-	103,000	153,837	-	60,000
			<u>3,310,480</u>	<u>3,147,093</u>		<u>3,003,256</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,875,319	415,356	-	497,762
			<u>1,875,319</u>	<u>415,356</u>		<u>497,762</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 5,185,799	\$ 3,562,449	\$ -	\$ 3,501,018

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
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	-	-	-	-	-
8819 Redevelopment Agency Revenue/Residual	26,423	-	-	-	-	-
8874 98% of Enrollment Fees	2,041,378	-	-	-	-	-
Apportionment Revenues	\$ 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	169,184	101,499	-	141,769	141,769	-
8617 Part Time Office Hours	38,955	-	-	-	-	-
8618 Part Time Health Revenue	8,474	-	-	-	-	-
8620 General Categorical Programs	39,027	49,330	-	-	-	98,690
8680 Lottery Revenue	948,824	-	-	-	-	-
Total Other State Revenues	\$ 1,204,464	\$ 150,829	\$ -	\$ 141,769	\$ 141,769	\$ 98,690
8840 Sales and Commissions	53,822	62,984	-	3,667	8,761	-
8851 Rentals and Leases	72,242	46,888	-	39,864	42,616	-
8874 2% of Enrollment Fees	41,661	42,439	54,953	57,558	63,960	60,214
8870 Other Student Fees and Charges	68,819	69,885	-	58,522	61,531	-
8880 Nonresident Tuition	387,811	-	-	-	-	-
8880 Other Student Fees	12,750	13,904	275,000	13,863	25,228	275,000
8890 Other Local Revenues	654,557	567,760	304,264	578,292	430,988	226,903
Total Other Local Revenues	\$ 1,291,662	\$ 803,860	\$ 634,217	\$ 751,766	\$ 633,084	\$ 562,117
Total Revenues	\$ 42,784,852	\$ 957,299	\$ 634,217	\$ 893,535	\$ 774,853	\$ 660,807

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
8910 Proceeds of General Fixed Assets	-	-	-	-	1,131	-
8980 Interfund Transfers In	105,535	262,280	30,000	52,795	30,000	60,000
8990 Intrafund and Subfund Transfers In	1,136,405	595,306	54,605	316,569	316,569	200,244
8994 Operating Allocation	-	30,407,869	31,088,190	31,205,744	31,205,744	32,728,361
8997 District Subsidy for Colleges	464,423	386,516	231,709	231,709	231,709	76,901
Total Other Financing Sources	\$ 1,706,363	\$ 31,651,971	\$ 31,404,504	\$ 31,806,817	\$ 31,785,153	\$ 33,065,506
Total Revenues and Other Financing Sources	\$ 44,491,215	\$ 32,609,270	\$ 32,038,721	\$ 32,700,352	\$ 32,560,006	\$ 33,726,313
 Uses:						
1100 Monthly Instructional Salary	6,937,793	7,068,275	6,948,377	6,948,377	6,205,512	7,323,743
1200 Noninstructional Salaries Full Time	3,459,528	3,259,126	3,213,384	3,213,384	2,831,285	3,244,206
1300 Instructional Salaries Part Time	6,429,440	5,798,771	5,463,161	5,727,360	4,993,413	6,573,216
1400 Noninstructional Salaries Part Time	416,861	421,350	518,122	535,741	369,525	484,861
Total Academic Salaries	\$ 17,243,622	\$ 16,547,522	\$ 16,143,044	\$ 16,424,862	\$ 14,399,735	\$ 17,626,026
2100 Noninstructional Salaries Full Time	5,617,982	4,705,270	4,747,738	4,747,738	4,121,546	4,845,473
2200 Instructional Aides Full Time	1,054,343	909,103	972,089	972,089	840,526	916,979
2300 Variable Non-Instructional	702,018	430,410	330,509	305,552	382,443	351,849
2400 Variable Classroom Aide	374,047	310,578	128,640	224,072	300,288	128,640
2600 Variable Aide Other	119,515	101,817	96,500	106,007	70,873	96,500
Total Classified Salaries	\$ 7,867,905	\$ 6,457,178	\$ 6,275,476	\$ 6,355,458	\$ 5,715,676	\$ 6,339,441
3000 Benefits	7,091,909	7,129,045	7,265,275	7,268,897	6,347,250	7,498,217
Total Salaries and Benefits	\$ 32,203,436	\$ 30,133,745	\$ 29,683,795	\$ 30,049,217	\$ 26,462,661	\$ 31,463,684
4000 Supplies and Materials	\$ 688,495	\$ 522,680	\$ 824,543	\$ 762,988	\$ 599,375	\$ 727,917
5100 Consultants	118,780	215,927	175,059	175,374	252,145	175,059
5200 Travel	51,537	55,864	56,354	63,284	64,693	71,555
5300 Dues and Memberships	48,654	50,589	45,313	45,733	51,238	46,774

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5500 Utilities and Housekeeping	63,969	43,096	32,138	31,613	38,158	32,138
5600 Contract Services	534,481	428,460	488,033	486,276	467,916	608,127
5690 Other Operating Expenses	581,401	554,193	490,791	490,791	446,021	730,791
5800 Other Services and Expenses	18,489	23,370	-	-	14,433	-
5900 Interprogram Charges (credits)	(200)	(2,709)	71,790	71,760	(29,073)	72,359
Total Other Operating Expenses	\$ 1,417,111	\$ 1,368,790	\$ 1,359,478	\$ 1,364,831	\$ 1,305,531	\$ 1,736,803
6200 Buildings	8,603	-	-	-	-	-
6300 Library Books	33,621	19,965	11,250	11,250	10,219	11,250
6400 Equipment	119,325	16,376	26,550	28,600	18,398	26,550
Total Capital Outlay	\$ 161,549	\$ 36,341	\$ 37,800	\$ 39,850	\$ 28,617	\$ 37,800
7300 Interfund Transfers Out	44,359	467,566	100,000	-	22,795	-
7400 Other Transfers/Uses	28,920	19,160	-	-	26,351	-
7800 Intrafund and Subfund Transfers Out	78,901	331,549	33,105	35,105	35,105	-
7895 District Office Assessment	3,488,971	-	-	-	-	-
7896 Districtwide Assessment	4,749,035	-	-	-	-	-
Total Transfers and Other Outgo	\$ 8,390,186	\$ 818,275	\$ 133,105	\$ 35,105	\$ 84,251	\$ -
Total Expenses	\$ 42,860,777	\$ 32,879,831	\$ 32,038,721	\$ 32,251,991	\$ 28,480,435	\$ 33,966,204

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 1,630,438	\$ (270,561)	\$ -	\$ 448,361	\$ 4,079,571	\$ (239,891)
Beginning Fund Balance	860,991	2,491,431	2,250,304	2,220,872	2,220,872	2,400,141
Ending Fund Balance	\$ 2,491,429	\$ 2,220,870	\$ 2,250,304	\$ 2,669,233	\$ 6,300,443	\$ 2,160,250
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	136,501	136,501	-	142,106
7907 Load Bank and Vacation Liability Reserve	-	-	88,968	88,968	-	88,968
7908 Reserve for ISA Payback	-	-	1,952,458	1,464,344	-	1,464,344
7900 Designated Reserves	-	-	-	101,798	-	89,440
			<u>2,177,927</u>	<u>1,791,611</u>		<u>1,784,858</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	72,377	877,622	-	375,392
			<u>72,377</u>	<u>877,622</u>		<u>375,392</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,250,304	\$ 2,669,233	\$ -	\$ 2,160,250

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8851 Rentals and Leases	127,832	148,064	150,000	150,000	114,019	65,000
8860 Interest and Investment Income	77,768	125,801	-	-	53,955	60,000
8890 Other Local Revenues	239,040	55,269	55,000	55,889	4,755	56,200
Total Other Local Revenues	\$ 444,640	\$ 329,134	\$ 205,000	\$ 205,889	\$ 172,729	\$ 181,200
Total Revenues	\$ 444,640	\$ 329,134	\$ 205,000	\$ 205,889	\$ 172,729	\$ 181,200
8980 Interfund Transfers In	105,982	92,636	-	-	-	-
8990 Intrafund and Subfund Transfers In	47,393	78,165	74,000	132,489	132,489	132,677
8994 Operating Allocation	-	13,901,979	13,844,473	13,658,518	13,658,518	14,603,339
8992 District Office Assessment	14,031,109	-	-	-	-	-
Total Other Financing Sources	\$ 14,184,484	\$ 14,072,780	\$ 13,918,473	\$ 13,791,007	\$ 13,791,007	\$ 14,736,016
Total Revenues and Other Financing Sources	\$ 14,629,124	\$ 14,401,914	\$ 14,123,473	\$ 13,996,896	\$ 13,963,736	\$ 14,917,216
Uses:						
1200 Noninstructional Salaries Full Time	599,243	830,446	925,906	925,906	867,665	866,224
1300 Instructional Salaries Part Time	609	-	-	-	-	-
1400 Noninstructional Salaries Part Time	1,572	4,865	-	-	657	-
Total Academic Salaries	\$ 601,424	\$ 835,311	\$ 925,906	\$ 925,906	\$ 868,322	\$ 866,224
2100 Noninstructional Salaries Full Time	6,972,367	6,472,221	6,950,983	6,935,983	6,171,266	7,173,887
2200 Instructional Aides Full Time	2,828	1,034	-	-	-	-
2300 Variable Non-Instructional	273,060	211,514	145,601	145,701	178,300	145,601
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	5,764	-
Total Classified Salaries	\$ 7,248,255	\$ 6,684,769	\$ 7,096,584	\$ 7,081,684	\$ 6,355,330	\$ 7,319,488

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
3000 Benefits	2,973,407	3,012,046	3,475,874	3,475,874	2,968,205	3,559,291
Total Salaries and Benefits	\$ 10,823,086	\$ 10,532,126	\$ 11,498,364	\$ 11,483,464	\$ 10,191,857	\$ 11,745,003
4000 Supplies and Materials	\$ 177,136	\$ 210,681	\$ 248,269	\$ 255,688	\$ 125,044	\$ 252,269
5100 Consultants	563,438	645,541	588,128	560,066	424,420	739,128
5200 Travel	128,058	125,366	215,350	245,032	127,563	301,527
5300 Dues and Memberships	101,785	98,334	98,500	95,960	98,222	111,400
5400 Insurance	-	118	-	-	89	-
5500 Utilities and Housekeeping	130,668	156,678	222,510	222,110	161,961	221,110
5600 Contract Services	278,833	232,940	217,675	212,675	128,609	217,675
5690 Other Operating Expenses	(570)	93,003	73,360	82,360	51,552	75,360
5700 Legal/Elections/Audit Expenses	-	46,770	-	-	9,059	-
5800 Other Services and Expenses	587,418	512,058	676,613	679,913	472,135	758,436
5900 Interprogram Charges (credits)	118	53	-	-	112	-
Total Other Operating Expenses	\$ 1,789,748	\$ 1,910,861	\$ 2,092,136	\$ 2,098,116	\$ 1,473,722	\$ 2,424,636
6100 Sites and Site Improvements	2,880	-	1,500	-	-	1,500
6400 Equipment	133,033	21,338	83,204	137,094	71,487	84,204
Total Capital Outlay	\$ 135,913	\$ 21,338	\$ 84,704	\$ 137,094	\$ 71,487	\$ 85,704
7300 Interfund Transfers Out	-	627,661	-	400,000	400,000	-
7800 Intrafund and Subfund Transfers Out	6,250	1,837,060	200,000	1,672,249	1,672,249	252,773
Total Transfers and Other Outgo	\$ 6,250	\$ 2,464,721	\$ 200,000	\$ 2,072,249	\$ 2,072,249	\$ 252,773
Total Expenses	\$ 12,932,133	\$ 15,139,727	\$ 14,123,473	\$ 16,046,611	\$ 13,934,359	\$ 14,760,385

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 1,696,991	\$ (737,813)	\$ -	\$ (2,049,715)	\$ 29,377	\$ 156,831
Beginning Fund Balance	1,443,834	3,140,825	2,403,024	2,403,013	2,403,014	1,302,431
Ending Fund Balance	\$ 3,140,825	\$ 2,403,012	\$ 2,403,024	\$ 353,298	\$ 2,432,391	\$ 1,459,262
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	56,700	56,700	-	56,755
7904 College/DO Local Reserves (1% minimum)	-	-	-	-	-	145,162
7916 Reserve for Failed Tax Measure	-	-	715,000	40,000	-	-
7900 Designated Reserves	-	-	8,000	9,477	-	58,000
			<u>779,700</u>	<u>106,177</u>		<u>259,917</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,623,324	247,121	-	1,199,345
			<u>1,623,324</u>	<u>247,121</u>		<u>1,199,345</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 2,403,024	\$ 353,298	\$ -	\$ 1,459,262

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	100	53,792,881	62,212,321	63,206,933	15,035,946	66,159,845
8671 Homeowners Revenue	-	729,820	663,576	663,576	351,790	663,576
8672 In Lieu of Taxes (wildlife)	-	4,208	3,182	3,182	621	3,182
8811 Tax Allocation, Secured Roll Revenue	-	59,858,862	53,119,954	53,119,954	61,071,713	53,337,649
8812 Tax Allocation, Supplemental Roll Revenue	-	419,429	634,626	634,626	(155,744)	634,626
8813 Tax Allocation, Unsecured Roll Revenue	-	2,559,512	2,176,160	2,176,160	2,413,640	2,176,160
8815 Revenue Augmentation Fund	-	3,730,536	3,295,356	3,295,356	-	3,295,356
8817 ERAF	-	-	-	-	15,892,737	-
8819 Redevelopment Agency Revenue/Residual	-	80,348	-	-	1,886,196	-
8874 98% of Enrollment Fees	-	12,852,966	14,657,031	15,225,395	17,158,958	15,618,950
Apportionment Revenues	\$ 100	\$ 134,028,562	\$ 136,762,206	\$ 138,325,182	\$ 113,655,857	\$ 141,889,344
8614 Part Time Instructor Pay Increase	-	173,202	-	-	(103,914)	649,465
8617 Part Time Office Hours	-	151,769	147,775	147,775	129,964	147,775
8618 Part Time Health Revenue	-	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	-	-	-	-	273,000	-
8680 Lottery Revenue	42,419	3,698,261	3,536,267	3,615,385	2,387,613	3,759,792
8690 State Tax Subventions	-	5	761,625	777,573	777,573	793,099
Total Other State Revenues	\$ 42,419	\$ 4,056,252	\$ 4,478,682	\$ 4,573,748	\$ 3,491,969	\$ 5,383,146
8880 Nonresident Tuition	-	10,705,176	10,873,083	11,295,098	11,758,937	12,205,471
Total Other Local Revenues	\$ -	\$ 10,705,176	\$ 10,873,083	\$ 11,295,098	\$ 11,758,937	\$ 12,205,471
Total Revenues	\$ 42,519	\$ 148,789,990	\$ 152,113,971	\$ 154,194,028	\$ 128,906,763	\$ 159,477,961
8990 Intrafund and Subfund Transfers In	2,323,973	21,771,698	20,172,870	20,839,880	20,839,880	21,081,775
8992 Districtwide Assessment	18,502,410	-	-	-	-	-
Total Other Financing Sources	\$ 20,826,383	\$ 21,771,698	\$ 20,172,870	\$ 20,839,880	\$ 20,839,880	\$ 21,081,775
Total Revenues and Other Financing Sources	\$ 20,868,902	\$ 170,561,688	\$ 172,286,841	\$ 175,033,908	\$ 149,746,643	\$ 180,559,736

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	-	464	-	-	-	-
1400 Noninstructional Salaries Part Time	134,570	135,637	170,000	146,831	108,786	170,000
Total Academic Salaries	\$ 134,570	\$ 136,101	\$ 170,000	\$ 146,831	\$ 108,786	\$ 170,000
2100 Noninstructional Salaries Full Time	59,400	60,888	60,888	60,888	55,814	63,139
2300 Variable Non-Instructional	1,859	759	-	-	-	27,330
Total Classified Salaries	\$ 61,259	\$ 61,647	\$ 60,888	\$ 60,888	\$ 55,814	\$ 90,469
3000 Benefits	9,528,203	10,725,826	11,372,697	11,239,782	9,276,100	12,120,165
Total Salaries and Benefits	\$ 9,724,032	\$ 10,923,574	\$ 11,603,585	\$ 11,447,501	\$ 9,440,700	\$ 12,380,634
5200 Travel	36,853	-	-	-	-	-
5400 Insurance	1,279,563	1,457,403	1,550,000	1,480,620	1,480,620	1,585,000
5500 Utilities and Housekeeping	3,339,499	3,478,072	3,593,601	3,508,476	3,054,514	3,558,463
5600 Contract Services	938,779	755,270	725,523	671,523	695,371	1,041,117
5690 Other Operating Expenses	(1)	(1,219,844)	-	-	(1)	-
5700 Legal/Elections/Audit Expenses	807,184	678,855	875,000	1,590,088	1,443,855	645,000
Total Other Operating Expenses	\$ 6,401,877	\$ 5,149,756	\$ 6,744,124	\$ 7,250,707	\$ 6,674,359	\$ 6,829,580
7300 Interfund Transfers Out	1,211,545	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	3,506,095	22,405,456	21,170,829	22,738,897	22,738,897	22,195,932
7894 Operating Allocation from	-	131,972,821	131,426,913	132,791,781	132,791,781	138,630,900
Total Transfers and Other Outgo	\$ 4,717,640	\$ 155,478,277	\$ 153,697,742	\$ 156,630,678	\$ 156,630,678	\$ 161,926,832
Total Expenses	\$ 20,843,549	\$ 171,551,607	\$ 172,045,451	\$ 175,328,886	\$ 172,745,737	\$ 181,137,046

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 25,353	\$ (989,919)	\$ 241,390	\$ (294,978)	\$ (22,999,094)	\$ (577,310)
Beginning Fund Balance	17,823,270	17,848,622	15,638,859	16,858,703	16,858,703	17,385,817
Ending Fund Balance	\$ 17,848,623	\$ 16,858,703	\$ 15,880,249	\$ 16,563,725	\$ (6,140,391)	\$ 16,808,507
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,196,572
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,196,572
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7900 Designated Reserves	-	-	256,136	433	-	248,788
			<u>12,738,269</u>	<u>15,603,098</u>		<u>16,641,932</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	960,627	-	166,575
			<u>3,141,980</u>	<u>960,627</u>		<u>166,575</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 15,880,249	\$ 16,563,725	\$ -	\$ 16,808,507

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

<u>Description</u>	<u>Final Actuals 2010-2011</u>	<u>Final Actuals 2011-2012</u>	<u>Adoption Budget 2012-2013</u>	<u>Adjusted Budget 2012-2013</u>	<u>YTD Actuals 2012-2013</u>	<u>Tentative Budget 2013-2014</u>
<u>District Services</u>						
Board	168,272	164,792	200,398	210,398	180,398	212,121
Chancellor	742,840	758,808	800,460	790,460	677,364	981,034
Facilities	683,552	340,076	441,082	441,082	266,166	544,303
Administrative Services and Finance	2,188,735	4,447,856	2,320,620	4,192,869	3,809,964	2,416,652
Human Resources	1,940,903	1,793,768	1,818,734	1,818,734	1,648,192	2,111,393
Information Technology Services	2,286,617	2,248,528	2,561,423	2,561,423	2,148,601	2,700,869
Internal Auditing	14,778	163,356	236,771	236,771	202,232	276,484
International Education	487,215	492,483	477,767	477,767	400,238	479,070
Marketing	215,826	228,935	302,205	302,205	250,391	272,689
Other	-	9,326	9,454	9,454	8,340	9,636
Payroll	693,358	633,420	660,781	660,781	609,051	681,665
Educational Planning	189,449	202,311	357,842	357,842	305,306	300,237
Police Services	2,525,064	2,528,489	2,720,896	2,771,785	2,332,601	2,552,468
Research	122,377	661,138	669,349	669,349	616,073	650,816
Purchasing	673,148	466,440	545,691	545,691	479,444	570,948
Total District Office Expenditures and Transfers Out	\$ 12,932,134	\$ 15,139,726	\$ 14,123,473	\$ 16,046,611	\$ 13,934,361	\$ 14,760,385

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
<u>Districtwide Expenses</u>						
Contractual Assessments	1,414,521	1,294,355	510,378	766,081	721,168	555,149
Regulatory Expenditures	14,693,557	15,911,846	16,960,578	17,020,708	14,586,711	17,375,065
Committed Obligations	2,447,662	2,345,900	2,234,000	2,584,000	2,479,762	2,650,000
Districtwide Operations	2,287,810	151,999,507	152,340,495	154,958,097	154,958,097	160,556,832
Total Districtwide Expenditures and Transfers Out	\$ 20,843,550	\$ 171,551,608	\$ 172,045,451	\$ 175,328,886	\$ 172,745,738	\$ 181,137,046
Total District Office and Districtwide Expenditures and Transfers Out	\$ 33,775,684	\$ 186,691,334	\$ 186,168,924	\$ 191,375,497	\$ 186,680,099	\$ 195,897,431
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,196,572
5% Board Contingency Reserve	-	-	-	7,801,332	-	8,196,572
Deficit Funding Reserve	-	-	56,700	56,700	-	56,755
College/DO Local Reserves (1% minimum)	-	-	-	-	-	145,162
Reserve for Failed Tax Measure	-	-	715,000	40,000	-	-
Designated Reserves	-	-	264,136	9,910	-	306,788
			<u>13,517,969</u>	<u>15,709,275</u>		<u>16,901,849</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	21,448	960,627	-	166,575
Undesignated College and DO Reserves	-	-	1,623,324	247,121	-	1,199,345
			<u>4,765,304</u>	<u>1,207,748</u>		<u>1,365,920</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 18,283,273	\$ 16,917,023	\$ -	\$ 18,267,769

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 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 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	296,406	-	-	-	-	-
Apportionment Revenues	\$ 296,406	\$ -	\$ -	\$ -	\$ -	\$ -
8150 Student Financial Aid Revenue	11,515	46,940	-	-	42,255	-
8160 Veterans Education	2,135	1,876	-	1,626	6,162	-
Total Federal Revenues	\$ 13,650	\$ 48,816	\$ -	\$ 1,626	\$ 48,417	\$ -
8659 Other Reimbursable Categorical Programs	8,195	16,472	-	-	17,695	-
8690 State Tax Subventions	576,853	-	-	-	37,070	-
Total Other State Revenues	\$ 585,048	\$ 16,472	\$ -	\$ -	\$ 54,765	\$ -
8830 Contract Services	186,791	224,440	100,000	100,000	167,535	100,000
8851 Rentals and Leases	226,411	195,263	120,600	146,986	243,888	120,600
8870 Other Student Fees and Charges	131,886	191,884	41,000	61,055	136,366	41,000
8880 Other Student Fees	23,660	13,504	-	-	652	-
8890 Other Local Revenues	1,998,671	1,823,406	2,870,648	3,202,614	1,699,080	2,594,936
Total Other Local Revenues	\$ 2,567,419	\$ 2,448,497	\$ 3,132,248	\$ 3,510,655	\$ 2,247,521	\$ 2,856,536
Total Revenues	\$ 3,462,523	\$ 2,513,785	\$ 3,132,248	\$ 3,512,281	\$ 2,350,703	\$ 2,856,536
8910 Proceeds of General Fixed Assets	19,100	-	-	-	188	-
8980 Interfund Transfers In	17,254	1,245	-	-	-	-
8990 Intrafund and Subfund Transfers In	214,211	3,224,790	-	3,413,805	3,413,805	-
Total Other Financing Sources	\$ 250,565	\$ 3,226,035	\$ -	\$ 3,413,805	\$ 3,413,993	\$ -
Total Revenues and Other Financing Sources	\$ 3,713,088	\$ 5,739,820	\$ 3,132,248	\$ 6,926,086	\$ 5,764,696	\$ 2,856,536

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	2,416	-	-	-	-	-
1300 Instructional Salaries Part Time	115,964	92,859	-	2,898	72,028	-
1400 Noninstructional Salaries Part Time	50,077	105,016	148,000	162,100	68,337	82,500
Total Academic Salaries	\$ 168,457	\$ 197,875	\$ 148,000	\$ 164,998	\$ 140,365	\$ 82,500
2100 Noninstructional Salaries Full Time	15,561	73,798	79,850	79,850	73,228	79,850
2200 Instructional Aides Full Time	-	25,284	25,284	25,284	22,985	25,284
2300 Variable Non-Instructional	899,546	808,476	742,760	751,760	602,283	733,000
2400 Variable Classroom Aide	21,517	49,894	-	-	36,027	-
2600 Variable Aide Other	2,704	24,457	24,225	24,225	649	-
Total Classified Salaries	\$ 939,328	\$ 981,909	\$ 872,119	\$ 881,119	\$ 735,172	\$ 838,134
3000 Benefits	159,776	184,802	137,177	138,584	147,329	118,226
Total Salaries and Benefits	\$ 1,267,561	\$ 1,364,586	\$ 1,157,296	\$ 1,184,701	\$ 1,022,866	\$ 1,038,860
4000 Supplies and Materials	\$ 275,630	\$ 301,221	\$ 1,428,570	\$ 1,818,727	\$ 279,620	\$ 1,424,392
5100 Consultants	124,714	72,664	85,464	143,723	59,346	134,232
5200 Travel	26,776	24,577	28,300	31,300	31,218	33,052
5300 Dues and Memberships	7,085	2,384	-	-	4,425	-
5500 Utilities and Housekeeping	2,175	1,821	1,500	1,500	2,125	1,500
5600 Contract Services	120,603	7,997	614,859	1,532,359	16,335	1,459,450
5690 Other Operating Expenses	80,177	129,408	290,000	396,698	109,186	412,968
5800 Other Services and Expenses	12,258	9,437	56,839	1,154,444	55,825	950,401
5900 Interprogram Charges (credits)	(68,729)	(52,015)	1,500	1,500	(30,318)	-
5910 Indirect Costs	(13,062)	(27,095)	-	-	-	-
Total Other Operating Expenses	\$ 291,997	\$ 169,178	\$ 1,078,462	\$ 3,261,524	\$ 248,142	\$ 2,991,603
6100 Sites and Site Improvements	-	3,758	-	-	-	-
6200 Buildings	26,981	-	-	40,313	-	30,494
6300 Library Books	-	10,015	5,000	5,000	4,452	5,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
6400 Equipment	237,032	612,891	1,440,546	2,684,939	445,304	2,462,863
Total Capital Outlay	\$ 264,013	\$ 626,664	\$ 1,445,546	\$ 2,730,252	\$ 449,756	\$ 2,498,357
7300 Interfund Transfers Out	10,615	148,448	276,616	576,616	576,616	-
7600 Other Student Payments	2,580	954	4,360	6,360	-	4,360
7800 Intrafund and Subfund Transfers Out	3,150,447	1,749,684	11,778	424,110	424,110	-
Total Transfers and Other Outgo	\$ 3,163,642	\$ 1,899,086	\$ 292,754	\$ 1,007,086	\$ 1,000,726	\$ 4,360
Total Expenses	\$ 5,262,843	\$ 4,360,735	\$ 5,402,628	\$ 10,002,290	\$ 3,001,110	\$ 7,957,572
Net Revenues Over (Under) Expenses	\$ (1,549,755)	\$ 1,379,085	\$ (2,270,380)	\$ (3,076,204)	\$ 2,763,586	\$ (5,101,036)
Beginning Fund Balance	5,857,535	4,307,781	5,692,304	5,686,863	5,686,864	7,869,090
Ending Fund Balance	\$ 4,307,780	\$ 5,686,866	\$ 3,421,924	\$ 2,610,659	\$ 8,450,450	\$ 2,768,054
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,423,343	1,733,435	-	1,801,084
			<u>1,423,343</u>	<u>1,733,435</u>		<u>1,801,084</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,998,581	877,224	-	966,970
			<u>1,998,581</u>	<u>877,224</u>		<u>966,970</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,421,924	\$ 2,610,659	\$ -	\$ 2,768,054

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8150 Student Financial Aid Revenue	-	14,350	-	-	11,515	-
Total Federal Revenues	\$ -	\$ 14,350	\$ -	\$ -	\$ 11,515	\$ -
8659 Other Reimbursable Categorical Programs	4,134	2,966	-	-	4,955	-
Total Other State Revenues	\$ 4,134	\$ 2,966	\$ -	\$ -	\$ 4,955	\$ -
8830 Contract Services	-	-	-	-	69,331	-
8851 Rentals and Leases	107,835	45,746	45,000	-	96,380	45,000
8870 Other Student Fees and Charges	10,335	4,927	-	-	16,948	-
8890 Other Local Revenues	428,240	298,025	155,000	85,563	228,984	155,000
Total Other Local Revenues	\$ 546,410	\$ 348,698	\$ 200,000	\$ 85,563	\$ 411,643	\$ 200,000
Total Revenues	\$ 550,544	\$ 366,014	\$ 200,000	\$ 85,563	\$ 428,113	\$ 200,000
8910 Proceeds of General Fixed Assets	-	-	-	-	188	-
8980 Interfund Transfers In	-	1,196	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	489,917	-	-	-	-
Total Other Financing Sources	\$ -	\$ 491,113	\$ -	\$ -	\$ 188	\$ -
Total Revenues and Other Financing Sources	\$ 550,544	\$ 857,127	\$ 200,000	\$ 85,563	\$ 428,301	\$ 200,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1300 Instructional Salaries Part Time	817	4,055	-	2,898	18,889	-
1400 Noninstructional Salaries Part Time	10,860	32,299	2,500	5,500	26,377	2,500
Total Academic Salaries	\$ 11,677	\$ 36,354	\$ 2,500	\$ 8,398	\$ 45,266	\$ 2,500
2100 Noninstructional Salaries Full Time	6,076	(110)	-	-	-	-
2300 Variable Non-Instructional	108,462	63,873	-	9,000	17,325	-
2400 Variable Classroom Aide	3,098	102	-	-	175	-
Total Classified Salaries	\$ 117,636	\$ 63,865	\$ -	\$ 9,000	\$ 17,500	\$ -
3000 Benefits	14,581	10,326	211	211	6,167	189
Total Salaries and Benefits	\$ 143,894	\$ 110,545	\$ 2,711	\$ 17,609	\$ 68,933	\$ 2,689
4000 Supplies and Materials	\$ 35,763	\$ 36,663	\$ 839,365	\$ 692,726	\$ 26,833	\$ 839,365
5100 Consultants	14,336	19,871	43,500	51,000	33,373	43,500
5200 Travel	12,455	5,096	-	3,000	9,657	-
5300 Dues and Memberships	1,578	2,384	-	-	810	-
5500 Utilities and Housekeeping	584	274	-	-	121	-
5600 Contract Services	1,975	6,394	544,765	544,765	13,520	544,765
5690 Other Operating Expenses	81,951	60,499	290,000	290,000	50,108	290,000
5800 Other Services and Expenses	2,710	3,141	6,839	9,839	458	6,839
5900 Interprogram Charges (credits)	(69,445)	(53,071)	-	-	(30,837)	-
Total Other Operating Expenses	\$ 46,144	\$ 44,588	\$ 885,104	\$ 898,604	\$ 77,210	\$ 885,104
6400 Equipment	8,906	10,768	599,547	602,547	117,321	599,547
Total Capital Outlay	\$ 8,906	\$ 10,768	\$ 599,547	\$ 602,547	\$ 117,321	\$ 599,547

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
7600 Other Student Payments	1,870	954	4,360	6,360	-	4,360
7800 Intrafund and Subfund Transfers Out	40,000	159,917	-	-	-	-
Total Transfers and Other Outgo	\$ 41,870	\$ 160,871	\$ 4,360	\$ 6,360	\$ -	\$ 4,360
Total Expenses	\$ 276,577	\$ 363,435	\$ 2,331,087	\$ 2,217,846	\$ 290,297	\$ 2,331,065
Net Revenues Over (Under) Expenses	\$ 273,967	\$ 493,692	\$ (2,131,087)	\$ (2,132,283)	\$ 138,004	\$ (2,131,065)
Beginning Fund Balance	1,648,278	1,922,245	2,414,741	2,415,937	2,415,937	2,414,719
Ending Fund Balance	\$ 1,922,245	\$ 2,415,937	\$ 283,654	\$ 283,654	\$ 2,553,941	\$ 283,654
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	283,654	283,654	-	283,654
			<u>283,654</u>	<u>283,654</u>		<u>283,654</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 283,654	\$ 283,654	\$ -	\$ 283,654

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8150 Student Financial Aid Revenue	11,515	18,055	-	-	16,385	-
8160 Veterans Education	2,135	1,876	-	1,626	6,162	-
Total Federal Revenues	\$ 13,650	\$ 19,931	\$ -	\$ 1,626	\$ 22,547	\$ -
8659 Other Reimbursable Categorical Programs	1,397	2,472	-	-	4,601	-
Total Other State Revenues	\$ 1,397	\$ 2,472	\$ -	\$ -	\$ 4,601	\$ -
8830 Contract Services	170,850	181,546	100,000	100,000	88,050	100,000
8851 Rentals and Leases	34,387	57,243	-	71,386	72,213	-
8870 Other Student Fees and Charges	121,551	152,657	41,000	61,055	119,418	41,000
8890 Other Local Revenues	1,308,905	1,302,884	2,413,054	2,745,935	1,011,423	2,439,936
Total Other Local Revenues	\$ 1,635,693	\$ 1,694,330	\$ 2,554,054	\$ 2,978,376	\$ 1,291,104	\$ 2,580,936
Total Revenues	\$ 1,650,740	\$ 1,716,733	\$ 2,554,054	\$ 2,980,002	\$ 1,318,252	\$ 2,580,936
8910 Proceeds of General Fixed Assets	19,100	-	-	-	-	-
8980 Interfund Transfers In	17,254	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	214,211	1,193,962	-	2,136,805	2,136,805	-
Total Other Financing Sources	\$ 250,565	\$ 1,193,962	\$ -	\$ 2,136,805	\$ 2,136,805	\$ -
Total Revenues and Other Financing Sources	\$ 1,901,305	\$ 2,910,695	\$ 2,554,054	\$ 5,116,807	\$ 3,455,057	\$ 2,580,936

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1200 Noninstructional Salaries Full Time	2,416	-	-	-	-	-
1300 Instructional Salaries Part Time	66,170	61,821	-	-	53,139	-
1400 Noninstructional Salaries Part Time	21,662	17,906	80,000	80,000	17,519	80,000
Total Academic Salaries	\$ 90,248	\$ 79,727	\$ 80,000	\$ 80,000	\$ 70,658	\$ 80,000
2100 Noninstructional Salaries Full Time	1,299	65,722	71,460	71,460	65,504	71,460
2200 Instructional Aides Full Time	-	25,284	25,284	25,284	22,985	25,284
2300 Variable Non-Instructional	769,345	738,779	733,000	733,000	580,705	733,000
2400 Variable Classroom Aide	3,400	23,043	-	-	13,411	-
2600 Variable Aide Other	2,704	1,680	-	-	649	-
Total Classified Salaries	\$ 776,748	\$ 854,508	\$ 829,744	\$ 829,744	\$ 683,254	\$ 829,744
3000 Benefits	131,758	159,870	122,662	122,662	132,937	115,431
Total Salaries and Benefits	\$ 998,754	\$ 1,094,105	\$ 1,032,406	\$ 1,032,406	\$ 886,849	\$ 1,025,175
4000 Supplies and Materials	\$ 197,071	\$ 192,666	\$ 557,230	\$ 1,037,725	\$ 216,312	\$ 549,101
5100 Consultants	106,778	27,185	41,964	40,723	15,123	40,732
5200 Travel	8,952	5,219	25,000	25,000	11,194	23,052
5300 Dues and Memberships	5,312	-	-	-	3,615	-
5500 Utilities and Housekeeping	1,591	1,547	1,500	1,500	2,004	1,500
5600 Contract Services	116,028	1,603	49,235	66,735	2,815	14,685
5690 Other Operating Expenses	(4,452)	68,910	-	106,698	59,077	122,968
5800 Other Services and Expenses	7,955	5,628	50,000	869,605	55,367	571,237
5910 Indirect Costs	(13,062)	31,578	-	-	-	-
Total Other Operating Expenses	\$ 229,102	\$ 141,670	\$ 167,699	\$ 1,110,261	\$ 149,195	\$ 774,174
6100 Sites and Site Improvements	-	3,758	-	-	-	-
6200 Buildings	26,981	-	-	40,313	-	30,494
6300 Library Books	-	10,015	5,000	5,000	4,452	5,000
6400 Equipment	39,526	584,859	791,719	1,970,891	265,295	1,813,316

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Total Capital Outlay	\$ 66,507	\$ 598,632	\$ 796,719	\$ 2,016,204	\$ 269,747	\$ 1,848,810
7300 Interfund Transfers Out	10,615	148,448	-	300,000	300,000	-
7600 Other Student Payments	710	-	-	-	-	-
7800 Intrafund and Subfund Transfers Out	401,617	14,064	-	412,332	412,332	-
Total Transfers and Other Outgo	\$ 412,942	\$ 162,512	\$ -	\$ 712,332	\$ 712,332	\$ -
Total Expenses	\$ 1,904,376	\$ 2,189,585	\$ 2,554,054	\$ 5,908,928	\$ 2,234,435	\$ 4,197,260
Net Revenues Over (Under) Expenses	\$ (3,071)	\$ 721,110	\$ -	\$ (792,121)	\$ 1,220,622	\$ (1,616,324)
Beginning Fund Balance	1,273,858	1,270,788	1,998,581	1,991,897	1,991,897	2,816,100
Ending Fund Balance	\$ 1,270,787	\$ 1,991,898	\$ 1,998,581	\$ 1,199,776	\$ 3,212,519	\$ 1,199,776
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	-	322,552	-	232,806
			<u>0</u>	<u>322,552</u>		<u>232,806</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,998,581	877,224	-	966,970
			<u>1,998,581</u>	<u>877,224</u>		<u>966,970</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,998,581	\$ 1,199,776	\$ -	\$ 1,199,776

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8150 Student Financial Aid Revenue	-	14,535	-	-	14,355	-
Total Federal Revenues	\$ -	\$ 14,535	\$ -	\$ -	\$ 14,355	\$ -
8659 Other Reimbursable Categorical Programs	2,664	11,034	-	-	8,139	-
Total Other State Revenues	\$ 2,664	\$ 11,034	\$ -	\$ -	\$ 8,139	\$ -
8830 Contract Services	15,941	42,894	-	-	10,154	-
8851 Rentals and Leases	-	16,812	-	-	15,757	-
8870 Other Student Fees and Charges	-	34,300	-	-	-	-
8880 Other Student Fees	23,660	5,104	-	-	652	-
8890 Other Local Revenues	235,535	208,316	-	56,301	150,259	-
Total Other Local Revenues	\$ 275,136	\$ 307,426	\$ -	\$ 56,301	\$ 176,822	\$ -
Total Revenues	\$ 277,800	\$ 332,995	\$ -	\$ 56,301	\$ 199,316	\$ -
8980 Interfund Transfers In	-	49	-	-	-	-
8990 Intrafund and Subfund Transfers In	-	299,944	-	2,000	2,000	-
Total Other Financing Sources	\$ -	\$ 299,993	\$ -	\$ 2,000	\$ 2,000	\$ -
Total Revenues and Other Financing Sources	\$ 277,800	\$ 632,988	\$ -	\$ 58,301	\$ 201,316	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1300 Instructional Salaries Part Time	48,977	26,983	-	-	-	-
1400 Noninstructional Salaries Part Time	17,555	54,811	65,500	76,600	24,441	-
Total Academic Salaries	\$ 66,532	\$ 81,794	\$ 65,500	\$ 76,600	\$ 24,441	\$ -
2100 Noninstructional Salaries Full Time	8,186	8,186	8,390	8,390	7,724	8,390
2300 Variable Non-Instructional	21,739	5,824	9,760	9,760	2,383	-
2400 Variable Classroom Aide	15,019	26,749	-	-	22,441	-
2600 Variable Aide Other	-	22,777	24,225	24,225	-	-
Total Classified Salaries	\$ 44,944	\$ 63,536	\$ 42,375	\$ 42,375	\$ 32,548	\$ 8,390
3000 Benefits	13,437	14,606	14,304	15,711	8,190	2,606
Total Salaries and Benefits	\$ 124,913	\$ 159,936	\$ 122,179	\$ 134,686	\$ 65,179	\$ 10,996
4000 Supplies and Materials	\$ 38,144	\$ 70,897	\$ 23,575	\$ 79,876	\$ 35,818	\$ 3,600
5100 Consultants	3,600	25,608	-	2,000	10,850	-
5200 Travel	5,369	14,262	3,300	3,300	8,940	-
5300 Dues and Memberships	195	-	-	-	-	-
5600 Contract Services	2,600	-	20,859	20,859	-	-
5690 Other Operating Expenses	2,678	(1)	-	-	1	-
5800 Other Services and Expenses	1,593	668	-	-	-	-
5900 Interprogram Charges (credits)	716	1,056	1,500	1,500	519	-
Total Other Operating Expenses	\$ 16,751	\$ 41,593	\$ 25,659	\$ 27,659	\$ 20,310	\$ -
6400 Equipment	900	17,264	24,280	24,280	25,098	-
Total Capital Outlay	\$ 900	\$ 17,264	\$ 24,280	\$ 24,280	\$ 25,098	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
7800 Intrafund and Subfund Transfers Out	714,697	534,735	-	-	-	-
Total Transfers and Other Outgo	\$ 714,697	\$ 534,735	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 895,405	\$ 824,425	\$ 195,693	\$ 266,501	\$ 146,405	\$ 14,596
Net Revenues Over (Under) Expenses	\$ (617,605)	\$ (191,437)	\$ (195,693)	\$ (208,200)	\$ 54,911	\$ (14,596)
Beginning Fund Balance	1,404,647	787,042	595,556	595,604	595,604	590,912
Ending Fund Balance	\$ 787,042	\$ 595,605	\$ 399,863	\$ 387,404	\$ 650,515	\$ 576,316
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	399,863	387,404	-	576,316
			399,863	387,404		576,316
<u>Unrestricted Reserves</u>						
			0	0		0
Total Budgeted Reserves	\$ -	\$ -	\$ 399,863	\$ 387,404	\$ -	\$ 576,316

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8690 State Tax Subventions	-	-	-	-	37,070	-
Total Other State Revenues	\$ -	\$ -	\$ -	\$ -	\$ 37,070	\$ -
8851 Rentals and Leases	84,189	75,462	75,600	75,600	59,538	75,600
8880 Other Student Fees	-	8,400	-	-	-	-
8890 Other Local Revenues	25,991	14,181	302,594	314,815	308,414	-
Total Other Local Revenues	\$ 110,180	\$ 98,043	\$ 378,194	\$ 390,415	\$ 367,952	\$ 75,600
Total Revenues	\$ 110,180	\$ 98,043	\$ 378,194	\$ 390,415	\$ 405,022	\$ 75,600
8990 Intrafund and Subfund Transfers In	-	1,240,967	-	1,275,000	1,275,000	-
Total Other Financing Sources	\$ -	\$ 1,240,967	\$ -	\$ 1,275,000	\$ 1,275,000	\$ -
Total Revenues and Other Financing Sources	\$ 110,180	\$ 1,339,010	\$ 378,194	\$ 1,665,415	\$ 1,680,022	\$ 75,600
Uses:						
2300 Variable Non-Instructional	-	-	-	-	1,870	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,870	\$ -
3000 Benefits	-	-	-	-	35	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,905	\$ -
4000 Supplies and Materials	\$ 4,652	\$ 995	\$ 8,400	\$ 8,400	\$ 657	\$ 32,326
5100 Consultants	-	-	-	50,000	-	50,000
5200 Travel	-	-	-	-	1,427	10,000
5600 Contract Services	-	-	-	900,000	-	900,000
5800 Other Services and Expenses	-	-	-	275,000	-	372,325
5910 Indirect Costs	-	(58,673)	-	-	-	-

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Total Other Operating Expenses	\$ -	\$ (58,673)	\$ -	\$ 1,225,000	\$ 1,427	\$ 1,332,325
6400 Equipment	187,700	-	25,000	87,221	37,590	50,000
Total Capital Outlay	\$ 187,700	\$ -	\$ 25,000	\$ 87,221	\$ 37,590	\$ 50,000
7300 Interfund Transfers Out	-	-	276,616	276,616	276,616	-
7800 Intrafund and Subfund Transfers Out	-	1,040,968	11,778	11,778	11,778	-
Total Transfers and Other Outgo	\$ -	\$ 1,040,968	\$ 288,394	\$ 288,394	\$ 288,394	\$ -
Total Expenses	\$ 192,352	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 329,973	\$ 1,414,651
Net Revenues Over (Under) Expenses	\$ (82,172)	\$ 355,720	\$ 56,400	\$ 56,400	\$ 1,350,049	\$ (1,339,051)
Beginning Fund Balance	409,878	327,706	683,426	683,425	683,426	2,047,359
Ending Fund Balance	\$ 327,706	\$ 683,426	\$ 739,826	\$ 739,825	\$ 2,033,475	\$ 708,308
Restricted Reserves						
7900 Designated Reserves	-	-	739,826	739,825	-	708,308
			739,826	739,825		708,308
Unrestricted Reserves						
			0	0		0
Total Budgeted Reserves	\$ -	\$ -	\$ 739,826	\$ 739,825	\$ -	\$ 708,308

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	296,406	-	-	-	-	-
Apportionment Revenues	\$ 296,406	\$ -	\$ -	\$ -	\$ -	\$ -
8690 State Tax Subventions	576,853	-	-	-	-	-
Total Other State Revenues	\$ 576,853	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 873,259	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 873,259	\$ -	\$ -	\$ -	\$ -	\$ -
Uses:						
7800 Intrafund and Subfund Transfers Out	1,994,133	-	-	-	-	-
Total Transfers and Other Outgo	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ (1,120,874)	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	1,120,874	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>
Unrestricted Reserves			<u>0</u>	<u>0</u>		<u>0</u>

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
<u>District Services</u>						
Facilities	-	-	-	850,000	-	850,000
Administrative Services and Finance	-	1,040,968	288,394	563,394	288,394	372,325
Human Resources	4,652	995	-	50,000	657	77,777
Information Technology Services	187,700	-	-	50,000	-	50,000
Educational Planning	-	(58,673)	-	-	1,427	10,000
Police Services	-	-	-	62,221	12,221	50,000
Research	-	-	8,400	8,400	3,851	4,549
Purchasing	-	-	25,000	25,000	23,423	-
Total District Office Expenditures and Transfers Out	\$ 192,352	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 329,973	\$ 1,414,651
<u>Districtwide Expenses</u>						
Districtwide Operations	1,994,133	-	-	-	-	-
Total Districtwide Expenditures and Transfers Out	\$ 1,994,133	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 2,186,485	\$ 983,290	\$ 321,794	\$ 1,609,015	\$ 329,973	\$ 1,414,651
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	739,826	739,825	-	708,308
			<u>739,826</u>	<u>739,825</u>		<u>708,308</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 739,826	\$ 739,825	\$ -	\$ 708,308

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2013-2014 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8610 General Apportionment Revenue	70,466,674	53,792,881	62,212,321	63,206,933	15,035,946	66,159,845
8671 Homeowners Revenue	747,188	729,820	663,576	663,576	351,790	663,576
8672 In Lieu of Taxes (wildlife)	3,582	4,208	3,182	3,182	621	3,182
8811 Tax Allocation, Secured Roll Revenue	59,476,352	59,858,862	53,119,954	53,119,954	61,071,713	53,337,649
8812 Tax Allocation, Supplemental Roll Revenue	714,589	419,429	634,626	634,626	(155,744)	634,626
8813 Tax Allocation, Unsecured Roll Revenue	2,450,361	2,559,512	2,176,160	2,176,160	2,413,640	2,176,160
8815 Revenue Augmentation Fund	3,710,577	3,730,536	3,295,356	3,295,356	-	3,295,356
8817 ERAF	-	-	-	-	15,892,737	-
8819 Redevelopment Agency Revenue/Residual	96,130	80,348	-	-	1,886,196	-
8874 98% of Enrollment Fees	10,402,985	12,852,966	14,657,031	15,225,395	17,158,958	15,618,950
Apportionment Revenues	\$ 148,068,438	\$ 134,028,562	\$ 136,762,206	\$ 138,325,182	\$ 113,655,857	\$ 141,889,344
8150 Student Financial Aid Revenue	38,945	52,580	-	-	42,255	-
8160 Veterans Education	2,135	1,876	-	1,626	6,162	-
Total Federal Revenues	\$ 41,080	\$ 54,456	\$ -	\$ 1,626	\$ 48,417	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	155,198	184,759
8614 Part Time Instructor Pay Increase	649,465	649,465	-	649,465	545,551	649,465
8617 Part Time Office Hours	151,767	151,769	147,775	147,775	129,964	147,775
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	27,733	33,015
8620 General Categorical Programs	127,120	151,204	-	-	273,000	98,690
8659 Other Reimbursable Categorical Programs	8,195	16,472	-	-	17,695	-
8680 Lottery Revenue	3,700,098	3,698,261	3,536,267	3,615,385	2,387,613	3,759,792
8690 State Tax Subventions	576,856	5	761,625	777,573	814,643	793,099
Total Other State Revenues	\$ 5,431,275	\$ 4,884,950	\$ 4,663,441	\$ 5,407,972	\$ 4,351,397	\$ 5,666,595

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
8820 Contributions and Gifts	146,042	153,582	199,499	199,499	137,562	254,049
8830 Contract Services	186,791	224,440	100,000	100,000	167,535	100,000
8840 Sales and Commissions	123,344	164,713	-	86,237	91,326	-
8851 Rentals and Leases	530,088	517,518	325,600	334,503	497,969	321,620
8860 Interest and Investment Income	77,768	125,801	-	-	53,955	60,000
8874 2% of Enrollment Fees	212,306	262,306	299,123	310,760	350,183	309,627
8870 Other Student Fees and Charges	1,461,381	1,665,374	1,211,912	1,572,573	1,718,247	1,213,320
8880 Nonresident Tuition	9,612,251	10,705,176	10,873,083	11,295,098	11,758,937	12,205,471
8880 Other Student Fees	365,325	366,855	1,375,000	361,346	435,454	1,375,000
8890 Other Local Revenues	3,951,052	3,305,647	3,305,658	4,419,699	2,856,740	3,372,741
Total Other Local Revenues	\$ 16,666,348	\$ 17,491,412	\$ 17,689,875	\$ 18,679,715	\$ 18,067,908	\$ 19,211,828
Total Revenues	\$ 170,207,141	\$ 156,459,380	\$ 159,115,522	\$ 162,414,495	\$ 136,123,579	\$ 166,767,767
8900 Other Financing Sources, Miscellaneous	1,073	1,277	-	1,224	1,329	-
8910 Proceeds of General Fixed Assets	19,100	7,928	-	-	1,319	-
8980 Interfund Transfers In	1,288,504	1,196,065	163,263	263,391	107,333	200,380
8990 Intrafund and Subfund Transfers In	5,262,692	26,444,601	20,425,317	25,804,739	25,743,569	21,937,188
8994 Operating Allocation	-	131,972,821	131,426,913	132,791,781	132,791,781	138,630,900
8992 District Office Assessment	14,031,109	-	-	-	-	-
8992 Districtwide Assessment	18,502,410	-	-	-	-	-
8992 District Subsidy to Colleges	2,254,280	2,167,023	1,049,737	1,049,737	1,049,737	569,142
Total Other Financing Sources	\$ 41,359,168	\$ 161,789,715	\$ 153,065,230	\$ 159,910,872	\$ 159,695,068	\$ 161,337,610
Total Revenues and Other Financing Sources	\$ 211,566,309	\$ 318,249,095	\$ 312,180,752	\$ 322,325,367	\$ 295,818,647	\$ 328,105,377

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1100 Monthly Instructional Salary	31,904,288	30,616,762	31,226,544	30,847,187	27,790,937	32,308,000
1200 Noninstructional Salaries Full Time	13,185,464	12,533,249	12,868,293	12,771,643	11,112,589	12,926,450
1300 Instructional Salaries Part Time	26,150,391	24,239,795	23,399,423	25,159,810	21,219,633	26,791,794
1400 Noninstructional Salaries Part Time	1,260,504	1,423,297	1,174,205	1,327,383	1,072,612	1,080,349
Total Academic Salaries	\$ 72,500,647	\$ 68,813,103	\$ 68,668,465	\$ 70,106,023	\$ 61,195,771	\$ 73,106,593
2100 Noninstructional Salaries Full Time	25,785,686	22,365,626	23,802,198	23,810,769	21,030,463	24,467,426
2200 Instructional Aides Full Time	3,032,183	2,655,003	2,848,644	2,856,044	2,473,545	2,682,740
2300 Variable Non-Instructional	3,172,867	3,042,950	2,158,974	2,106,994	2,479,337	2,246,945
2400 Variable Classroom Aide	856,133	788,048	543,942	645,693	692,119	657,819
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	-	5,764	-
2600 Variable Aide Other	224,974	221,261	188,224	212,503	149,148	163,999
Total Classified Salaries	\$ 33,071,843	\$ 29,072,888	\$ 29,541,982	\$ 29,632,003	\$ 26,830,376	\$ 30,218,929
3000 Benefits	38,818,346	40,237,835	41,831,775	41,725,998	36,577,526	43,719,409
Total Salaries and Benefits	\$ 144,390,836	\$ 138,123,826	\$ 140,042,222	\$ 141,464,024	\$ 124,603,673	\$ 147,044,931
4000 Supplies and Materials	\$ 2,457,513	\$ 2,197,522	\$ 4,739,296	\$ 4,779,118	\$ 2,112,300	\$ 4,763,101
5100 Consultants	974,629	1,147,578	1,035,084	1,109,246	893,681	1,234,852
5200 Travel	441,666	383,633	412,616	454,808	412,059	599,531
5300 Dues and Memberships	247,721	269,365	212,173	228,825	251,029	226,534
5400 Insurance	2,196,523	2,485,638	2,550,000	2,642,650	2,649,583	2,585,000
5500 Utilities and Housekeeping	3,732,487	3,816,898	4,038,753	3,967,895	3,424,218	4,002,215

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5600 Contract Services	2,716,042	2,420,117	3,061,400	3,937,875	2,197,968	4,414,679
5690 Other Operating Expenses	1,173,673	28,830	1,163,165	1,296,888	882,789	1,523,869
5700 Legal/Elections/Audit Expenses	807,184	726,725	875,000	1,590,088	1,452,914	645,000
5800 Other Services and Expenses	756,681	698,090	913,536	2,010,571	746,312	1,888,921
5900 Interprogram Charges (credits)	(71,365)	(54,671)	73,290	73,260	(59,279)	72,359
5910 Indirect Costs	(13,062)	(27,095)	-	-	-	-
Total Other Operating Expenses	\$ 12,962,179	\$ 11,895,108	\$ 14,335,017	\$ 17,312,106	\$ 12,851,274	\$ 17,192,960
6100 Sites and Site Improvements	2,880	3,758	1,500	-	-	1,500
6200 Buildings	71,753	3,484	-	40,313	4,105	30,494
6300 Library Books	122,053	98,819	64,158	84,524	57,305	64,158
6400 Equipment	756,337	994,336	1,952,237	3,259,190	975,383	2,803,398
Total Capital Outlay	\$ 953,023	\$ 1,100,397	\$ 2,017,895	\$ 3,384,027	\$ 1,036,793	\$ 2,899,550
7300 Interfund Transfers Out	1,446,361	4,546,498	1,591,709	3,816,355	3,724,057	1,191,211
7400 Other Transfers/Uses	28,920	19,160	-	-	26,351	-
7600 Other Student Payments	8,600	954	6,457	8,457	-	6,457
7800 Intrafund and Subfund Transfers Out	7,516,972	28,611,623	21,475,054	26,854,476	26,793,306	22,506,330
94xx District Office Assessment	-	131,972,821	131,426,913	132,791,781	132,791,781	138,630,900
7895 District Office Assessment	14,031,109	-	-	-	-	-
7896 Total Assessed Costs	18,502,410	-	-	-	-	-
Total Transfers and Other Outgo	\$ 41,534,372	\$ 165,151,056	\$ 154,500,133	\$ 163,471,069	\$ 163,335,495	\$ 162,334,898
Total Expenses	\$ 202,297,923	\$ 318,467,909	\$ 315,634,563	\$ 330,410,344	\$ 303,939,535	\$ 334,235,440

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Net Revenues Over (Under) Expenses	\$ 9,268,386	\$ (218,814)	\$ (3,453,811)	\$ (8,084,977)	\$ (8,120,888)	\$ (6,130,063)
Beginning Fund Balance	28,556,882	37,825,272	36,477,405	37,606,455	37,606,457	35,646,452
Ending Fund Balance	\$ 37,825,268	\$ 37,606,458	\$ 33,023,594	\$ 29,521,478	\$ 29,485,569	\$ 29,516,389
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	7,801,333	7,801,333	-	8,196,572
7902 5% Board Contingency Reserve	-	-	-	7,801,332	-	8,196,572
7914 3% Board Contingency Reserve	-	-	4,680,800	-	-	-
7903 Deficit Funding Reserve	-	-	851,487	546,122	-	551,782
7904 College/DO Local Reserves (1% minimum)	-	-	-	2,741,189	-	3,091,266
7907 Load Bank and Vacation Liability Reserve	-	-	338,968	88,968	-	338,968
7908 Reserve for ISA Payback	-	-	2,998,656	1,987,443	-	1,987,443
7916 Reserve for Failed Tax Measure	-	-	4,565,048	1,240,000	-	-
7900 Designated Reserves	-	-	2,069,308	2,261,209	-	2,561,968
			<u>23,305,600</u>	<u>24,467,596</u>		<u>24,924,571</u>
<u>Unrestricted Reserves</u>						
7915 2% Authorized Use of Reserve	-	-	3,120,532	-	-	-
7997 Undesignated District Reserves	-	-	21,448	960,627	-	166,575
7999 Undesignated College and DO Reserves	-	-	6,576,014	4,093,255	-	4,425,243
			<u>9,717,994</u>	<u>5,053,882</u>		<u>4,591,818</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 33,023,594	\$ 29,521,478	\$ -	\$ 29,516,389

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8120 Higher Education Act	769,023	1,551,876	1,060,436	1,909,630	1,323,495	1,723,694
8150 Student Financial Aid Revenue	345,691	414,319	435,644	423,024	311,297	401,310
8170 Vocational & Technical Education Act (VTEA)	1,530,435	1,461,031	1,387,862	1,437,464	468,454	1,205,332
8190 Other Federal Revenues	911,475	607,943	15,685	786,994	114,286	324,928
Total Federal Revenues	\$ 3,556,624	\$ 4,035,169	\$ 2,899,627	\$ 4,557,112	\$ 2,217,532	\$ 3,655,264
8610 General Apportionments	153,919	159,279	154,531	163,409	137,264	157,165
8620 General Categorical Programs	6,990,945	6,331,172	5,921,548	6,511,295	4,978,921	6,030,471
8659 Other Reimbursable Categorical Programs	4,043,977	3,825,460	2,976,044	4,091,422	2,363,214	2,855,979
8680 Other State Non-Tax Revenues	1,421,717	1,395,535	153,887	1,350,528	857,184	153,887
8680 Lottery Revenue	595,539	633,893	568,800	568,800	483,478	893,721
8690 Other State Revenues	116,239	1,608,159	448,308	438,315	88,961	585,797
Total State Revenues	\$ 13,322,336	\$ 13,953,498	\$ 10,223,118	\$ 13,123,769	\$ 8,909,022	\$ 10,677,020
8820 Contributions and Gifts	5,944	26,841	-	303,869	216,000	-
8830 Contract Services	57,324	54,106	131,088	96,348	96,348	137,625
8880 Nonresident Tuition and Other Student Fees	1,755,354	1,665,562	1,505,000	1,505,000	1,377,065	1,465,000
8890 Other Local Revenues	1,619,795	1,404,917	1,158,302	2,313,297	1,722,112	1,477,997
Total Local Revenues	\$ 3,438,417	\$ 3,151,426	\$ 2,794,390	\$ 4,218,514	\$ 3,411,525	\$ 3,080,622
Total Revenues	\$ 20,317,377	\$ 21,140,093	\$ 15,917,135	\$ 21,899,395	\$ 14,538,079	\$ 17,412,906
8980 Interfund Transfers In	38,000	-	-	-	-	-
Total Other Financing Sources	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 20,355,377	\$ 21,140,093	\$ 15,917,135	\$ 21,899,395	\$ 14,538,079	\$ 17,412,906

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Uses:						
1100 Monthly Instructional Salary	284,786	292,325	99,034	204,398	119,303	103,586
1200 Noninstructional Salaries Full Time	1,186,046	1,525,513	1,288,309	1,259,372	1,508,790	1,870,623
1300 Instructional Salaries Part Time	612,423	688,451	180,090	754,728	741,619	136,603
1400 Noninstructional Salaries Part Time	1,366,325	1,433,948	388,465	1,681,209	1,287,231	313,595
Total Academic Salaries	\$ 3,449,580	\$ 3,940,237	\$ 1,955,898	\$ 3,899,707	\$ 3,656,943	\$ 2,424,407
2100 Noninstructional Salaries Full Time	3,655,243	3,388,645	3,409,604	3,600,652	3,264,810	3,795,814
2200 Instructional Aides Full Time	43,161	59,651	36,579	62,920	43,686	46,457
2300 Variable Non-Instructional	1,644,458	1,771,552	838,515	1,843,501	1,544,285	714,051
2400 Variable Classroom Aide	207,500	201,236	9,950	144,718	158,233	9,950
2600 Variable Aide Other	78,727	60,631	4,888	29,189	48,731	1,771
Total Classified Salaries	\$ 5,629,089	\$ 5,481,715	\$ 4,299,536	\$ 5,680,980	\$ 5,059,745	\$ 4,568,043
3000 Benefits	2,308,463	2,664,522	2,224,429	2,774,392	2,559,767	2,665,047
Total Salaries and Benefits	\$ 11,387,132	\$ 12,086,474	\$ 8,479,863	\$ 12,355,079	\$ 11,276,455	\$ 9,657,497
4000 Supplies and Materials	\$ 1,618,106	\$ 1,661,070	\$ 1,236,368	\$ 1,550,298	\$ 1,021,243	\$ 1,334,739
5100 Consultants	858,087	1,475,770	411,283	692,307	561,133	358,506
5200 Travel	199,774	187,554	90,300	222,628	204,565	58,185
5300 Dues and Memberships	18,269	20,815	4,700	6,250	9,969	2,500
5500 Utilities and Housekeeping	6,907	5,924	4,050	10,746	5,007	3,550
5600 Contract Services	115,839	174,900	132,204	298,735	316,150	83,654
5690 Other Operating Expenses	3,249,555	3,261,691	1,454,003	3,116,206	2,317,573	1,464,387
5800 Other Services and Expenses	36,696	38,068	6,000	13,850	11,617	-
5900 Interprogram Charges (credits)	7,442	7,167	4,109	5,809	4,865	2,609
5910 Indirect Costs	327,363	256,825	68,227	345,622	117,636	90,967
Total Other Operating Expenses	\$ 4,819,932	\$ 5,428,714	\$ 2,174,876	\$ 4,712,153	\$ 3,548,515	\$ 2,064,358

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
6100 Sites and Site Improvements	12,814	59,745	-	-	40,352	-
6200 Buildings	-	-	-	3,000	-	-
6300 Library Books	21,556	42,066	35,739	35,739	34,020	35,739
6400 Equipment	844,254	676,318	518,259	601,206	505,838	239,679
Total Capital Outlay	\$ 878,624	\$ 778,129	\$ 553,998	\$ 639,945	\$ 580,210	\$ 275,418
7300 Interfund Transfers Out	65,887	145,496	30,000	30,000	30,000	-
7500 Student Financial Aid	9,022	7,329	-	18,672	10,346	-
7600 Other Student Payments	1,302,461	1,163,548	826,507	1,443,403	980,581	871,588
7900 Grant net AR (deferrals) not yet posted	-	-	2,602,332	1,136,654	(3,060,092)	3,132,725
Total Transfers and Other Outgo	\$ 1,377,370	\$ 1,316,373	\$ 3,458,839	\$ 2,628,729	\$ (2,039,165)	\$ 4,004,313
Total Expenses	\$ 20,081,164	\$ 21,270,760	\$ 15,903,944	\$ 21,886,204	\$ 14,387,258	\$ 17,336,325
Net Revenues Over (Under) Expenses	\$ 274,213	\$ (130,667)	\$ 13,191	\$ 13,191	\$ 150,821	\$ 76,581
Beginning Fund Balance	331,947	606,159	475,490	475,490	475,490	495,490
Ending Fund Balance	\$ 606,160	\$ 475,492	\$ 488,681	\$ 488,681	\$ 626,311	\$ 572,071
7998 Restricted Reserve	-	-	488,681	488,681	-	572,071
Total Budgeted Reserves	\$ -	\$ -	\$ 488,681	\$ 488,681	\$ -	\$ 572,071

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8670 State Tax Subventions	74,767	72,911	-	-	33,544	-
Total State Revenues	\$ 74,767	\$ 72,911	\$ -	\$ -	\$ 33,544	\$ -
8810 Property Taxes	7,366,006	7,376,515	7,406,344	7,406,344	6,829,990	7,376,515
8860 Interest and Investment Income	9,822	13,425	10,450	10,450	6,644	13,425
8890 Other Local Revenues	-	2,970	-	-	-	-
Total Local Revenues	\$ 7,375,828	\$ 7,392,910	\$ 7,416,794	\$ 7,416,794	\$ 6,836,634	\$ 7,389,940
Total Revenues	\$ 7,450,595	\$ 7,465,821	\$ 7,416,794	\$ 7,416,794	\$ 6,870,178	\$ 7,389,940
Total Revenues and Other Financing Sources	\$ 7,450,595	\$ 7,465,821	\$ 7,416,794	\$ 7,416,794	\$ 6,870,178	\$ 7,389,940
Uses:						
7110 Bond Redemption	1,845,000	2,091,000	2,350,000	2,350,000	3,126,000	3,628,750
7120 Bond Interest and Other Charges	5,265,381	4,510,867	5,056,344	5,056,344	3,895,650	7,030,129
Total Transfers and Other Outgo	\$ 7,110,381	\$ 6,601,867	\$ 7,406,344	\$ 7,406,344	\$ 7,021,650	\$ 10,658,879
Total Expenses	\$ 7,110,381	\$ 6,601,867	\$ 7,406,344	\$ 7,406,344	\$ 7,021,650	\$ 10,658,879
Net Revenues Over (Under) Expenses	\$ 340,214	\$ 863,954	\$ 10,450	\$ 10,450	\$ (151,472)	\$ (3,268,939)
Beginning Fund Balance	4,570,839	4,911,052	5,775,006	5,775,007	5,775,007	5,785,457
Ending Fund Balance	\$ 4,911,053	\$ 5,775,006	\$ 5,785,456	\$ 5,785,457	\$ 5,623,535	\$ 2,516,518
7912 Restricted Debt Reserve	-	-	5,785,456	5,785,457	-	2,516,518
Total Budgeted Reserves	\$ -	\$ -	\$ 5,785,456	\$ 5,785,457	\$ -	\$ 2,516,518

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8670 State Tax Subventions	128,097	141,248	-	-	28,552	-
Total State Revenues	\$ 128,097	\$ 141,248	\$ -	\$ -	\$ 28,552	\$ -
8810 Property Taxes	12,064,372	13,593,637	13,520,815	13,520,815	5,659,325	13,593,637
8860 Interest and Investment Income	24,114	32,527	25,600	25,600	14,718	32,527
Total Local Revenues	\$ 12,088,486	\$ 13,626,164	\$ 13,546,415	\$ 13,546,415	\$ 5,674,043	\$ 13,626,164
Total Revenues	\$ 12,216,583	\$ 13,767,412	\$ 13,546,415	\$ 13,546,415	\$ 5,702,595	\$ 13,626,164
8940 Proceeds of General Long-Term Debt	380,377	-	-	-	-	-
Total Other Financing Sources	\$ 380,377	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 12,596,960	\$ 13,767,412	\$ 13,546,415	\$ 13,546,415	\$ 5,702,595	\$ 13,626,164
Uses:						
7110 Bond Redemption	6,855,000	7,065,000	7,205,000	7,205,000	7,206,000	2,856,750
7120 Bond Interest and Other Charges	5,992,594	4,757,102	6,315,815	6,315,815	4,420,241	7,166,055
Total Transfers and Other Outgo	\$ 12,847,594	\$ 11,822,102	\$ 13,520,815	\$ 13,520,815	\$ 11,626,241	\$ 10,022,805
Total Expenses	\$ 12,847,594	\$ 11,822,102	\$ 13,520,815	\$ 13,520,815	\$ 11,626,241	\$ 10,022,805
Net Revenues Over (Under) Expenses	\$ (250,634)	\$ 1,945,310	\$ 25,600	\$ 25,600	\$ (5,923,646)	\$ 3,603,359
Beginning Fund Balance	10,780,598	10,529,963	12,475,273	12,475,273	12,475,273	12,500,873
Ending Fund Balance	\$ 10,529,964	\$ 12,475,273	\$ 12,500,873	\$ 12,500,873	\$ 6,551,627	\$ 16,104,232
7912 Restricted Debt Reserve	-	-	12,500,873	12,500,873	-	16,104,232
Total Budgeted Reserves	\$ -	\$ -	\$ 12,500,873	\$ 12,500,873	\$ -	\$ 16,104,232

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	11,070	13,255	11,500	11,500	9,116	13,255
Total Local Revenues	\$ 11,070	\$ 13,255	\$ 11,500	\$ 11,500	\$ 9,116	\$ 13,255
Total Revenues	\$ 11,070	\$ 13,255	\$ 11,500	\$ 11,500	\$ 9,116	\$ 13,255
8980 Interfund Transfers In	-	2,548,450	-	650,000	672,795	-
Total Other Financing Sources	\$ -	\$ 2,548,450	\$ -	\$ 650,000	\$ 672,795	\$ -
Total Revenues and Other Financing Sources	\$ 11,070	\$ 2,561,705	\$ 11,500	\$ 661,500	\$ 681,911	\$ 13,255
Uses:						
7300 Interfund Transfers Out	1,086,090	866,757	-	56,434	33,639	-
Total Transfers and Other Outgo	\$ 1,086,090	\$ 866,757	\$ -	\$ 56,434	\$ 33,639	\$ -
Total Expenses	\$ 1,086,090	\$ 866,757	\$ -	\$ 56,434	\$ 33,639	\$ -
Net Revenues Over (Under) Expenses	\$ (1,075,020)	\$ 1,694,948	\$ 11,500	\$ 605,066	\$ 648,272	\$ 13,255
Beginning Fund Balance	2,750,000	1,674,980	3,369,928	3,369,927	3,369,927	3,347,788
Ending Fund Balance	\$ 1,674,980	\$ 3,369,928	\$ 3,381,428	\$ 3,974,993	\$ 4,018,199	\$ 3,361,043
7906 Load Bank Liability Reserve	-	-	-	525,000	-	-
7907 Vacation Liability Reserve	-	-	-	125,000	-	-
7912 Restricted Debt Reserve	-	-	3,381,428	3,324,993	-	3,361,043
Total Budgeted Reserves	\$ -	\$ -	\$ 3,381,428	\$ 3,974,993	\$ -	\$ 3,361,043

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	-	-	1	1	-	1
Total Local Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
8980 Interfund Transfers In	124,400	125,520	127,400	127,400	126,300	127,900
Total Other Financing Sources	\$ 124,400	\$ 125,520	\$ 127,400	\$ 127,400	\$ 126,300	\$ 127,900
Total Revenues and Other Financing Sources	\$ 124,400	\$ 125,520	\$ 127,401	\$ 127,401	\$ 126,300	\$ 127,901
Uses:						
5700 Legal/Elections/Audit Expenses	-	20	-	-	-	-
5800 Other Services and Expenses	-	-	1,100	1,100	-	1,100
Total Other Operating Expenses	\$ -	\$ 20	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
7110 Bond Redemption	65,000	70,000	75,000	75,000	75,000	80,000
7120 Bond Interest and Other Charges	66,597	62,697	58,497	58,497	51,300	53,997
Total Transfers and Other Outgo	\$ 131,597	\$ 132,697	\$ 133,497	\$ 133,497	\$ 126,300	\$ 133,997
Total Expenses	\$ 131,597	\$ 132,717	\$ 134,597	\$ 134,597	\$ 126,300	\$ 135,097
Net Revenues Over (Under) Expenses	\$ (7,197)	\$ (7,197)	\$ (7,196)	\$ (7,196)	\$ -	\$ (7,196)
Beginning Fund Balance	213,078	205,880	198,683	198,683	198,683	191,487
Ending Fund Balance	\$ 205,881	\$ 198,683	\$ 191,487	\$ 191,487	\$ 198,683	\$ 184,291
7998 Restricted Reserve	-	-	191,487	191,487	-	184,291
Total Budgeted Reserves	\$ -	\$ -	\$ 191,487	\$ 191,487	\$ -	\$ 184,291

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8651 Community College Construction	240,747	-	-	-	-	-
Total State Revenues	\$ 240,747	\$ -	\$ -	\$ -	\$ -	\$ -
8890 Other Local Revenues	1,106,715	1,438,408	-	234,813	234,813	-
Total Local Revenues	\$ 1,106,715	\$ 1,438,408	\$ -	\$ 234,813	\$ 234,813	\$ -
Total Revenues	\$ 1,347,462	\$ 1,438,408	\$ -	\$ 234,813	\$ 234,813	\$ -
8980 Interfund Transfers In	122,160	427,818	376,616	1,791,116	1,791,116	-
8990 Intrafund and Subfund Transfers In	28,197	10,615	-	100,000	100,000	100,000
Total Other Financing Sources	\$ 150,357	\$ 438,433	\$ 376,616	\$ 1,891,116	\$ 1,891,116	\$ 100,000
Total Revenues and Other Financing Sources	\$ 1,497,819	\$ 1,876,841	\$ 376,616	\$ 2,125,929	\$ 2,125,929	\$ 100,000
Uses:						
5600 Contract Services	-	-	389,551	289,553	166,447	123,106
Total Other Operating Expenses	\$ -	\$ -	\$ 389,551	\$ 289,553	\$ 166,447	\$ 123,106
6100 Sites and Site Improvements	249,560	-	46,111	46,108	-	46,108
6200 Buildings	125,649	211,604	134,549	636,167	281,478	406,050
6400 Equipment	(2,639)	5,553	54,996	79,688	58,184	21,475
Total Capital Outlay	\$ 372,570	\$ 217,157	\$ 235,656	\$ 761,963	\$ 339,662	\$ 473,633

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
7800 Intrafund and Subfund Transfers Out	28,197	10,615	-	100,000	100,000	100,000
Total Transfers and Other Outgo	\$ 28,197	\$ 10,615	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Total Expenses	\$ 400,767	\$ 227,772	\$ 625,207	\$ 1,151,516	\$ 606,109	\$ 696,739
Net Revenues Over (Under) Expenses	\$ 1,097,052	\$ 1,649,069	\$ (248,591)	\$ 974,413	\$ 1,519,820	\$ (596,739)
Beginning Fund Balance	7,078,199	8,175,251	9,824,320	9,824,318	9,824,319	12,195,499
Ending Fund Balance	\$ 8,175,251	\$ 9,824,320	\$ 9,575,729	\$ 10,798,731	\$ 11,344,139	\$ 11,598,760
7900 Designated Reserves	-	-	560,476	2,064	-	2,064
7913 Restricted Capital Reserve	-	-	9,001,301	10,718,167	-	11,582,744
7999 Undesignated Reserve	-	-	13,952	78,500	-	13,952
Total Budgeted Reserves	\$ -	\$ -	\$ 9,575,729	\$ 10,798,731	\$ -	\$ 11,598,760

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	(5,186)	34,956	-	7,393	8,921	-
8890 Other Local Revenues	(3,600)	-	-	-	-	-
Total Local Revenues	\$ (8,786)	\$ 34,956	\$ -	\$ 7,393	\$ 8,921	\$ -
Total Revenues	\$ (8,786)	\$ 34,956	\$ -	\$ 7,393	\$ 8,921	\$ -
Total Revenues and Other Financing Sources	\$ (8,786)	\$ 34,956	\$ -	\$ 7,393	\$ 8,921	\$ -
Uses:						
4000 Supplies and Materials	\$ -	\$ 606	\$ -	\$ -	\$ -	\$ -
5100 Consultants	120,763	151,957	14,516	89,909	26,898	66,007
5200 Travel	5,527	2,933	-	-	-	-
5500 Utilities and Housekeeping	250	1,600	-	-	-	-
5700 Legal/Elections/Audit Expenses	(648,987)	-	-	-	-	-
5800 Other Services and Expenses	638	-	-	-	-	-
Total Other Operating Expenses	\$ (521,809)	\$ 156,490	\$ 14,516	\$ 89,909	\$ 26,898	\$ 66,007
6200 Buildings	5,242,021	4,829,417	2,961,098	4,008,175	2,435,693	1,754,409
6400 Equipment	158,347	131,043	217,838	215,771	229,161	3,000
Total Capital Outlay	\$ 5,400,368	\$ 4,960,460	\$ 3,178,936	\$ 4,223,946	\$ 2,664,854	\$ 1,757,409
Total Expenses	\$ 4,878,559	\$ 5,117,556	\$ 3,193,452	\$ 4,313,855	\$ 2,691,752	\$ 1,823,416
Net Revenues Over (Under) Expenses	\$ (4,887,345)	\$ (5,082,600)	\$ (3,193,452)	\$ (4,306,462)	\$ (2,682,831)	\$ (1,823,416)
Beginning Fund Balance	14,321,038	9,433,693	4,351,093	4,351,093	4,351,093	1,868,047
Ending Fund Balance	\$ 9,433,693	\$ 4,351,093	\$ 1,157,641	\$ 44,631	\$ 1,668,262	\$ 44,631
7913 Restricted Capital Reserve	-	-	1,157,641	44,631	-	44,631
Total Budgeted Reserves	\$ -	\$ -	\$ 1,157,641	\$ 44,631	\$ -	\$ 44,631

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	470,715	342,934	-	-	131,737	-
8890 Other Local Revenues	7,390,854	290,260	-	-	253,528	-
Total Local Revenues	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 385,265	\$ -
Total Revenues	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 385,265	\$ -
8940 Proceeds of General Long-Term Debt	-	-	-	-	-	140,500,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,500,000
Total Revenues and Other Financing Sources	\$ 7,861,569	\$ 633,194	\$ -	\$ -	\$ 385,265	\$ 140,500,000
Uses:						
2100 Noninstructional Salaries Full Time	886,251	928,395	966,287	966,287	873,552	971,266
2300 Variable Non-Instructional	2,496	-	-	-	-	-
Total Classified Salaries	\$ 888,747	\$ 928,395	\$ 966,287	\$ 966,287	\$ 873,552	\$ 971,266
3000 Benefits	334,315	383,502	406,566	406,566	369,708	434,951
Total Salaries and Benefits	\$ 1,223,062	\$ 1,311,897	\$ 1,372,853	\$ 1,372,853	\$ 1,243,260	\$ 1,406,217
4000 Supplies and Materials	\$ 80	\$ 3,785	\$ 9,359	\$ 9,359	\$ 1,702	\$ 8,988
5100 Consultants	561,000	598,265	745,200	745,200	536,506	271,498
5200 Travel	-	986	-	-	2,302	277
5500 Utilities and Housekeeping	-	50	-	-	1,050	950
5700 Legal/Elections/Audit Expenses	648,987	-	-	-	-	-
5800 Other Services and Expenses	(143)	298	-	-	192	-
Total Other Operating Expenses	\$ 1,209,844	\$ 599,599	\$ 745,200	\$ 745,200	\$ 540,050	\$ 272,725
6200 Buildings	17,249,712	25,815,754	24,230,683	23,475,683	14,014,655	38,692,600

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
6400 Equipment	1,443	1,136,271	5,809,557	6,659,557	4,109,863	4,509,661
Total Capital Outlay	\$ 17,251,155	\$ 26,952,025	\$ 30,040,240	\$ 30,135,240	\$ 18,124,518	\$ 43,202,261
Total Expenses	\$ 19,684,141	\$ 28,867,306	\$ 32,167,652	\$ 32,262,652	\$ 19,909,530	\$ 44,890,191
Net Revenues Over (Under) Expenses	\$ (11,822,572)	\$ (28,234,112)	\$ (32,167,652)	\$ (32,262,652)	\$ (19,524,265)	\$ 95,609,809
Beginning Fund Balance	100,887,624	89,065,052	60,830,940	60,830,940	60,830,940	42,543,061
Ending Fund Balance	\$ 89,065,052	\$ 60,830,940	\$ 28,663,288	\$ 28,568,288	\$ 41,306,675	\$ 138,152,870
7913 Restricted Capital Reserve	-	-	28,663,288	28,568,288	-	138,152,870
Total Budgeted Reserves	\$ -	\$ -	\$ 28,663,288	\$ 28,568,288	\$ -	\$ 138,152,870

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8840 Sales and Commissions	7,780,284	7,509,604	7,682,550	7,682,550	6,428,537	7,682,550
8850 Other Sales Revenue	3,519,582	3,039,873	3,165,000	3,165,000	3,029,205	3,165,000
8851 Rentals and Leases	2,095	-	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	(1,500)	-	-	-	-	-
8890 Other Local Revenues	-	-	200,000	200,000	-	200,000
Total Local Revenues	\$ 11,300,461	\$ 10,549,477	\$ 11,047,550	\$ 11,047,550	\$ 9,457,742	\$ 11,047,550
Total Revenues	\$ 11,300,461	\$ 10,549,477	\$ 11,047,550	\$ 11,047,550	\$ 9,457,742	\$ 11,047,550
8910 Proceeds of General Fixed Assets	233,420	445,641	235,000	235,000	286,412	390,000
8980 Interfund Transfers In	-	240,712	-	-	-	-
Total Other Financing Sources	\$ 233,420	\$ 686,353	\$ 235,000	\$ 235,000	\$ 286,412	\$ 390,000
Total Revenues and Other Financing Sources	\$ 11,533,881	\$ 11,235,830	\$ 11,282,550	\$ 11,282,550	\$ 9,744,154	\$ 11,437,550
Uses:						
2100 Noninstructional Salaries Full Time	1,416,947	1,238,209	1,256,980	1,256,980	1,089,887	1,249,424
2300 Variable Non-Instructional	363,917	367,745	364,710	364,710	303,681	364,710
Total Classified Salaries	\$ 1,780,864	\$ 1,605,954	\$ 1,621,690	\$ 1,621,690	\$ 1,393,568	\$ 1,614,134
3000 Benefits	617,052	611,225	655,494	655,494	568,016	673,265
Total Salaries and Benefits	\$ 2,397,916	\$ 2,217,179	\$ 2,277,184	\$ 2,277,184	\$ 1,961,584	\$ 2,287,399
4000 Supplies and Materials	\$ 30,015	\$ 24,605	\$ 25,900	\$ 25,900	\$ 26,865	\$ 27,900
5200 Travel	2,988	25	3,600	3,600	1,508	3,600
5500 Utilities and Housekeeping	65,463	60,808	81,500	81,500	55,344	81,500
5600 Contract Services	34,683	50,324	47,200	47,200	42,566	47,200
5690 Other Operating Expenses	41,734	51,019	51,000	51,000	30,498	51,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5800 Other Services and Expenses	239,768	211,397	262,700	262,700	166,963	202,700
5930 Depreciation	209,837	102,203	17,000	17,000	-	17,000
Total Other Operating Expenses	\$ 594,473	\$ 475,776	\$ 463,000	\$ 463,000	\$ 296,879	\$ 403,000
6400 Equipment	7,734	6,026	11,000	11,000	8,707	19,000
Total Capital Outlay	\$ 7,734	\$ 6,026	\$ 11,000	\$ 11,000	\$ 8,707	\$ 19,000
7300 Interfund Transfers Out	5,000	155,590	-	43,694	43,694	60,000
7700 Cost of Goods Sold	8,330,887	8,224,680	8,165,900	8,165,900	7,588,279	8,363,900
Total Transfers and Other Outgo	\$ 8,335,887	\$ 8,380,270	\$ 8,165,900	\$ 8,209,594	\$ 7,631,973	\$ 8,423,900
Total Expenses	\$ 11,366,025	\$ 11,103,856	\$ 10,942,984	\$ 10,986,678	\$ 9,926,008	\$ 11,161,199
Net Revenues Over (Under) Expenses	\$ 167,856	\$ 131,974	\$ 339,566	\$ 295,872	\$ (181,854)	\$ 276,351
Beginning Fund Balance	887,670	1,055,527	1,187,501	1,187,501	1,187,502	1,386,781
Ending Fund Balance	\$ 1,055,526	\$ 1,187,501	\$ 1,527,067	\$ 1,483,373	\$ 1,005,648	\$ 1,663,132
7999 Undesignated Reserve	-	-	1,527,067	1,483,373	-	1,663,132
Total Budgeted Reserves	\$ -	\$ -	\$ 1,527,067	\$ 1,483,373	\$ -	\$ 1,663,132

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8840 Sales and Commissions	954,603	850,729	868,326	868,326	798,281	833,000
8850 Other Sales Revenue	596	156	-	-	-	-
8890 Other Local Revenues	99,149	33,757	36,000	36,000	30,956	40,000
Total Local Revenues	\$ 1,054,348	\$ 884,642	\$ 904,326	\$ 904,326	\$ 829,237	\$ 873,000
Total Revenues	\$ 1,054,348	\$ 884,642	\$ 904,326	\$ 904,326	\$ 829,237	\$ 873,000
8980 Interfund Transfers In	97,185	262,149	115,093	115,093	-	91,211
Total Other Financing Sources	\$ 97,185	\$ 262,149	\$ 115,093	\$ 115,093	\$ -	\$ 91,211
Total Revenues and Other Financing Sources	\$ 1,151,533	\$ 1,146,791	\$ 1,019,419	\$ 1,019,419	\$ 829,237	\$ 964,211
Uses:						
2100 Noninstructional Salaries Full Time	197,592	187,845	197,592	197,592	160,030	160,476
2300 Variable Non-Instructional	147,858	139,323	136,300	136,300	111,286	136,300
2400 Variable Classroom Aide	2,477	-	-	-	-	-
Total Classified Salaries	\$ 347,927	\$ 327,168	\$ 333,892	\$ 333,892	\$ 271,316	\$ 296,776
3000 Benefits	108,202	112,382	112,461	112,461	96,762	90,190
Total Salaries and Benefits	\$ 456,129	\$ 439,550	\$ 446,353	\$ 446,353	\$ 368,078	\$ 386,966
4000 Supplies and Materials	\$ 34,383	\$ 36,964	\$ 31,700	\$ 31,700	\$ 25,291	\$ 31,700
5200 Travel	-	-	-	-	381	-
5500 Utilities and Housekeeping	6,188	17,634	17,000	17,000	21,923	17,000
5600 Contract Services	22,958	10,337	24,500	24,500	19,278	24,500
5690 Other Operating Expenses	9,039	10,812	11,000	11,000	9,750	11,000
5800 Other Services and Expenses	32,363	22,444	22,500	22,500	(15,622)	22,500
5930 Depreciation	5,066	4,699	4,500	4,500	-	2,102

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Total Other Operating Expenses	\$ 75,614	\$ 65,926	\$ 79,500	\$ 79,500	\$ 35,710	\$ 77,102
6400 Equipment	2,257	486	1,082	1,082	3,094	11,082
Total Capital Outlay	\$ 2,257	\$ 486	\$ 1,082	\$ 1,082	\$ 3,094	\$ 11,082
7700 Cost of Goods Sold	527,973	487,582	486,625	486,625	423,789	486,625
Total Transfers and Other Outgo	\$ 527,973	\$ 487,582	\$ 486,625	\$ 486,625	\$ 423,789	\$ 486,625
Total Expenses	\$ 1,096,356	\$ 1,030,508	\$ 1,045,260	\$ 1,045,260	\$ 855,962	\$ 993,475
Net Revenues Over (Under) Expenses	\$ 55,177	\$ 116,283	\$ (25,841)	\$ (25,841)	\$ (26,725)	\$ (29,264)
Beginning Fund Balance	162,847	218,026	313,207	334,308	334,308	308,132
Ending Fund Balance	\$ 218,024	\$ 334,309	\$ 287,366	\$ 308,467	\$ 307,583	\$ 278,868
7999 Undesignated Reserve	-	-	287,366	308,467	-	278,868
Total Budgeted Reserves	\$ -	\$ -	\$ 287,366	\$ 308,467	\$ -	\$ 278,868

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8833 Contract Services, County	1,199,340	1,205,448	300,000	300,000	291,987	10,000
8840 Sales and Commissions	-	5,000	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	-	-	-	-	1,479	-
Total Local Revenues	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
Total Revenues	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
Total Revenues and Other Financing Sources	\$ 1,199,340	\$ 1,210,448	\$ 300,000	\$ 300,000	\$ 293,466	\$ 10,000
Uses:						
2100 Noninstructional Salaries Full Time	564,323	485,231	210,744	210,744	94,405	-
2300 Variable Non-Instructional	4,687	20,057	-	-	-	-
Total Classified Salaries	\$ 569,010	\$ 505,288	\$ 210,744	\$ 210,744	\$ 94,405	\$ -
3000 Benefits	191,287	182,266	69,975	69,975	29,057	-
Total Salaries and Benefits	\$ 760,297	\$ 687,554	\$ 280,719	\$ 280,719	\$ 123,462	\$ -
4000 Supplies and Materials	\$ 86,113	\$ 79,092	\$ 15,000	\$ 15,000	\$ 19,339	\$ 15,000
5100 Consultants	-	-	-	-	13,731	-
5500 Utilities and Housekeeping	4,639	5,945	-	-	1,574	-
5600 Contract Services	52,082	48,376	-	-	23,087	10,000
5930 Depreciation	8,168	8,168	-	-	-	-
Total Other Operating Expenses	\$ 64,889	\$ 62,489	\$ -	\$ -	\$ 38,392	\$ 10,000
6400 Equipment	5,014	-	-	-	-	-
Total Capital Outlay	\$ 5,014	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 916,313	\$ 829,135	\$ 295,719	\$ 295,719	\$ 181,193	\$ 25,000

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

<u>Description</u>	<u>Final Actuals 2010-2011</u>	<u>Final Actuals 2011-2012</u>	<u>Adoption Budget 2012-2013</u>	<u>Adjusted Budget 2012-2013</u>	<u>YTD Actuals 2012-2013</u>	<u>Tentative Budget 2013-2014</u>
Net Revenues Over (Under) Expenses	\$ 283,027	\$ 381,313	\$ 4,281	\$ 4,281	\$ 112,273	\$ (15,000)
Beginning Fund Balance	704,618	987,645	1,368,958	1,368,957	1,368,957	1,494,960
Ending Fund Balance	\$ 987,645	\$ 1,368,958	\$ 1,373,239	\$ 1,373,238	\$ 1,481,230	\$ 1,479,960
7999 Undesignated Reserve	-	-	1,373,239	1,373,238	-	1,479,960
Total Budgeted Reserves	\$ -	\$ -	\$ 1,373,239	\$ 1,373,238	\$ -	\$ 1,479,960

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	1,459	1,647	1,100	1,100	698	1,700
8890 Other Local Revenues	98,499	-	-	-	67,570	-
Total Local Revenues	\$ 99,958	\$ 1,647	\$ 1,100	\$ 1,100	\$ 68,268	\$ 1,700
Total Revenues	\$ 99,958	\$ 1,647	\$ 1,100	\$ 1,100	\$ 68,268	\$ 1,700
8911 Insurance Reimbursement	305,804	174,824	-	-	-	-
8980 Interfund Transfers In	100,000	100,000	100,000	260,146	260,146	100,000
Total Other Financing Sources	\$ 405,804	\$ 274,824	\$ 100,000	\$ 260,146	\$ 260,146	\$ 100,000
Total Revenues and Other Financing Sources	\$ 505,762	\$ 276,471	\$ 101,100	\$ 261,246	\$ 328,414	\$ 101,700
Uses:						
2300 Variable Non-Instructional	-	-	-	-	605	-
Total Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 605	\$ -
3000 Benefits	-	-	-	-	133	-
Total Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 738	\$ -
5400 Insurance	493,443	96,208	-	-	663,668	-
Total Other Operating Expenses	\$ 493,443	\$ 96,208	\$ -	\$ -	\$ 663,668	\$ -
6200 Buildings	10,355	4,000	-	-	-	-
Total Capital Outlay	\$ 10,355	\$ 4,000	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
7300 Interfund Transfers Out	-	145,875	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 145,875	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 503,798	\$ 246,083	\$ -	\$ -	\$ 664,406	\$ -
Net Revenues Over (Under) Expenses	\$ 1,964	\$ 30,388	\$ 101,100	\$ 261,246	\$ (335,992)	\$ 101,700
Beginning Fund Balance	400,098	402,061	432,449	432,449	432,449	432,449
Ending Fund Balance	\$ 402,062	\$ 432,449	\$ 533,549	\$ 693,695	\$ 96,457	\$ 534,149
7911 Self-Insurance Claims Reserve	-	-	533,549	693,695	-	534,149
Total Budgeted Reserves	\$ -	\$ -	\$ 533,549	\$ 693,695	\$ -	\$ 534,149

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	1,048,828	616,541	630,000	630,000	577,076	403,026
Total Local Revenues	\$ 1,048,828	\$ 616,541	\$ 630,000	\$ 630,000	\$ 577,076	\$ 403,026
Total Revenues	\$ 1,048,828	\$ 616,541	\$ 630,000	\$ 630,000	\$ 577,076	\$ 403,026
8980 Interfund Transfers In	1,000,000	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	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 2,048,828	\$ 1,616,541	\$ 1,630,000	\$ 1,630,000	\$ 1,577,076	\$ 1,403,026
Uses:						
5100 Consultants	67,046	66,012	65,000	65,000	54,428	65,000
5400 Insurance	49,850	49,850	50,000	50,000	49,850	49,850
5800 Other Services and Expenses	5,277	4,603	7,500	7,500	1,442	2,264
Total Other Operating Expenses	\$ 122,173	\$ 120,465	\$ 122,500	\$ 122,500	\$ 105,720	\$ 117,114
7110 Bond Redemption	4,331	1,460	3,000	3,000	-	3,000
7300 Interfund Transfers Out	9,100,000	8,800,000	8,800,000	8,800,000	6,600,000	8,800,000
7400 Other Transfers/Uses	299,413	65,740	-	-	-	-
Total Transfers and Other Outgo	\$ 9,403,744	\$ 8,867,200	\$ 8,803,000	\$ 8,803,000	\$ 6,600,000	\$ 8,803,000
Total Expenses	\$ 9,525,917	\$ 8,987,665	\$ 8,925,500	\$ 8,925,500	\$ 6,705,720	\$ 8,920,114
Net Revenues Over (Under) Expenses	\$ (7,477,089)	\$ (7,371,124)	\$ (7,295,500)	\$ (7,295,500)	\$ (5,128,644)	\$ (7,517,088)
Beginning Fund Balance	36,897,752	29,420,663	22,001,507	22,049,539	22,049,539	14,801,877
Ending Fund Balance	\$ 29,420,663	\$ 22,049,539	\$ 14,706,007	\$ 14,754,039	\$ 16,920,895	\$ 7,284,789
7998 Restricted Reserve	-	-	14,706,007	14,754,039	-	7,284,789
Total Budgeted Reserves	\$ -	\$ -	\$ 14,706,007	\$ 14,754,039	\$ -	\$ 7,284,789

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	1,095	605	-	-	74	80
8890 Other Local Revenues	192,094	410,726	298,000	298,000	515,662	300,000
Total Local Revenues	\$ 193,189	\$ 411,331	\$ 298,000	\$ 298,000	\$ 515,736	\$ 300,080
Total Revenues	\$ 193,189	\$ 411,331	\$ 298,000	\$ 298,000	\$ 515,736	\$ 300,080
8980 Interfund Transfers In	-	69,969	-	-	-	-
Total Other Financing Sources	\$ -	\$ 69,969	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 193,189	\$ 481,300	\$ 298,000	\$ 298,000	\$ 515,736	\$ 300,080
Uses:						
2300 Variable Non-Instructional	633	-	-	-	-	-
Total Classified Salaries	\$ 633	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 633	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ 155,733	\$ 204,355	\$ 98,600	\$ 98,600	\$ 206,596	\$ 132,600
5200 Travel	7,934	5,798	11,000	11,000	7,017	11,000
5600 Contract Services	-	-	1,500	1,500	-	1,500
5800 Other Services and Expenses	220	72	100	100	-	100
Total Other Operating Expenses	\$ 8,154	\$ 5,870	\$ 12,600	\$ 12,600	\$ 7,017	\$ 12,600

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
7300 Interfund Transfers Out	62,159	50,000	-	-	-	-
7600 Other Student Payments	-	3,000	3,000	3,000	-	5,000
Total Transfers and Other Outgo	\$ 62,159	\$ 53,000	\$ 3,000	\$ 3,000	\$ -	\$ 5,000
Total Expenses	\$ 226,679	\$ 263,225	\$ 114,200	\$ 114,200	\$ 213,613	\$ 150,200
Net Revenues Over (Under) Expenses	\$ (33,490)	\$ 218,075	\$ 183,800	\$ 183,800	\$ 302,123	\$ 149,880
Beginning Fund Balance	413,324	379,835	597,910	597,910	597,910	631,830
Ending Fund Balance	\$ 379,834	\$ 597,910	\$ 781,710	\$ 781,710	\$ 900,033	\$ 781,710
7999 Undesignated Reserve	-	-	781,710	781,710	-	781,710
Total Budgeted Reserves	\$ -	\$ -	\$ 781,710	\$ 781,710	\$ -	\$ 781,710

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8840 Sales and Commissions	129,658	135,428	140,000	140,000	127,954	140,000
8860 Interest and Investment Income	5,387	5,965	5,500	5,500	3,876	5,500
8880 Nonresident Tuition and Other Student Fees	295,575	283,913	286,000	286,000	278,207	293,767
Total Local Revenues	\$ 430,620	\$ 425,306	\$ 431,500	\$ 431,500	\$ 410,037	\$ 439,267
Total Revenues	\$ 430,620	\$ 425,306	\$ 431,500	\$ 431,500	\$ 410,037	\$ 439,267
8980 Interfund Transfers In	763	-	-	-	-	-
Total Other Financing Sources	\$ 763	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 431,383	\$ 425,306	\$ 431,500	\$ 431,500	\$ 410,037	\$ 439,267
Uses:						
1400 Noninstructional Salaries Part Time	3,103	5,186	5,000	5,000	1,784	5,000
Total Academic Salaries	\$ 3,103	\$ 5,186	\$ 5,000	\$ 5,000	\$ 1,784	\$ 5,000
2300 Variable Non-Instructional	62,610	51,492	56,100	56,100	38,008	56,100
Total Classified Salaries	\$ 62,610	\$ 51,492	\$ 56,100	\$ 56,100	\$ 38,008	\$ 56,100
3000 Benefits	9,575	6,836	4,878	4,878	4,855	4,563
Total Salaries and Benefits	\$ 75,288	\$ 63,514	\$ 65,978	\$ 65,978	\$ 44,647	\$ 65,663
4000 Supplies and Materials	\$ 2,095	\$ 4,939	\$ 5,000	\$ 5,000	\$ 1,511	\$ 5,000
5200 Travel	374	481	-	-	-	-
5300 Dues and Memberships	-	75	-	-	75	-
5500 Utilities and Housekeeping	609	193	-	-	196	-
5600 Contract Services	924	-	-	-	950	-
5690 Other Operating Expenses	5,453	9,199	9,000	9,000	7,458	9,000

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
5800 Other Services and Expenses	1,600	1,100	1,100	1,100	1,112	1,100
Total Other Operating Expenses	\$ 8,960	\$ 11,048	\$ 10,100	\$ 10,100	\$ 9,791	\$ 10,100
6400 Equipment	8,180	14,279	15,000	15,000	-	15,000
Total Capital Outlay	\$ 8,180	\$ 14,279	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
7300 Interfund Transfers Out	204,400	211,841	260,663	260,663	126,300	268,280
7700 Cost of Goods Sold	62,364	96,944	101,281	101,281	100,145	101,281
Total Transfers and Other Outgo	\$ 266,764	\$ 308,785	\$ 361,944	\$ 361,944	\$ 226,445	\$ 369,561
Total Expenses	\$ 361,287	\$ 402,565	\$ 458,022	\$ 458,022	\$ 282,394	\$ 465,324
Net Revenues Over (Under) Expenses	\$ 70,096	\$ 22,741	\$ (26,522)	\$ (26,522)	\$ 127,643	\$ (26,057)
Beginning Fund Balance	1,299,178	1,369,273	1,392,014	1,392,014	1,392,014	1,420,993
Ending Fund Balance	\$ 1,369,274	\$ 1,392,014	\$ 1,365,492	\$ 1,365,492	\$ 1,519,657	\$ 1,394,936
7998 Restricted Reserve	-	-	311,499	311,498	-	340,943
7999 Undesignated Reserve	-	-	1,053,993	1,053,994	-	1,053,993
Total Budgeted Reserves	\$ -	\$ -	\$ 1,365,492	\$ 1,365,492	\$ -	\$ 1,394,936

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8150 Student Financial Aid Revenue	32,542,111	33,525,791	32,093,312	32,093,312	29,616,383	32,093,312
Total Federal Revenues	\$ 32,542,111	\$ 33,525,791	\$ 32,093,312	\$ 32,093,312	\$ 29,616,383	\$ 32,093,312
8680 Other State Non-Tax Revenues	1,486,762	1,664,466	1,410,000	1,410,000	1,596,948	1,410,000
Total State Revenues	\$ 1,486,762	\$ 1,664,466	\$ 1,410,000	\$ 1,410,000	\$ 1,596,948	\$ 1,410,000
8860 Interest and Investment Income	-	-	-	-	54	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ -
Total Revenues	\$ 34,028,873	\$ 35,190,257	\$ 33,503,312	\$ 33,503,312	\$ 31,213,385	\$ 33,503,312
8980 Interfund Transfers In	114,086	151,373	-	-	106,588	-
Total Other Financing Sources	\$ 114,086	\$ 151,373	\$ -	\$ -	\$ 106,588	\$ -
Total Revenues and Other Financing Sources	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,503,312	\$ 31,319,973	\$ 33,503,312
Uses:						
7300 Interfund Transfers Out	15,200	-	-	-	-	-
7500 Student Financial Aid	34,127,759	35,341,630	33,503,312	33,503,312	31,319,974	33,503,312
Total Transfers and Other Outgo	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,503,312	\$ 31,319,974	\$ 33,503,312
Total Expenses	\$ 34,142,959	\$ 35,341,630	\$ 33,503,312	\$ 33,503,312	\$ 31,319,974	\$ 33,503,312
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	4,577	2,074	2,305	2,305	1,260	1,963
Total Local Revenues	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,260	\$ 1,963
Total Revenues	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,260	\$ 1,963
Total Revenues and Other Financing Sources	\$ 4,577	\$ 2,074	\$ 2,305	\$ 2,305	\$ 1,260	\$ 1,963
Uses:						
5800 Other Services and Expenses	28	4	5	5	3	4
Total Other Operating Expenses	\$ 28	\$ 4	\$ 5	\$ 5	\$ 3	\$ 4
7400 Other Transfers/Uses	6,000	5,600	3,600	3,600	-	1,000
Total Transfers and Other Outgo	\$ 6,000	\$ 5,600	\$ 3,600	\$ 3,600	\$ -	\$ 1,000
Total Expenses	\$ 6,028	\$ 5,604	\$ 3,605	\$ 3,605	\$ 3	\$ 1,004
Net Revenues Over (Under) Expenses	\$ (1,451)	\$ (3,530)	\$ (1,300)	\$ (1,300)	\$ 1,257	\$ 959
Beginning Fund Balance	497,178	495,727	492,197	492,196	492,197	489,043
Ending Fund Balance	\$ 495,727	\$ 492,197	\$ 490,897	\$ 490,896	\$ 493,454	\$ 490,002
7998 Restricted Reserve	-	-	490,897	490,896	-	490,002
Total Budgeted Reserves	\$ -	\$ -	\$ 490,897	\$ 490,896	\$ -	\$ 490,002

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

Description	Final Actuals 2010-2011	Final Actuals 2011-2012	Adoption Budget 2012-2013	Adjusted Budget 2012-2013	YTD Actuals 2012-2013	Tentative Budget 2013-2014
Sources:						
8860 Interest and Investment Income	2,416,199	660,898	3,300,000	3,300,000	4,498,483	4,291,110
Total Local Revenues	\$ 2,416,199	\$ 660,898	\$ 3,300,000	\$ 3,300,000	\$ 4,498,483	\$ 4,291,110
Total Revenues	\$ 2,416,199	\$ 660,898	\$ 3,300,000	\$ 3,300,000	\$ 4,498,483	\$ 4,291,110
8980 Interfund Transfers In	9,100,000	8,800,000	8,800,000	8,800,000	6,600,000	8,800,000
Total Other Financing Sources	\$ 9,100,000	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000	\$ 6,600,000	\$ 8,800,000
Total Revenues and Other Financing Sources	\$ 11,516,199	\$ 9,460,898	\$ 12,100,000	\$ 12,100,000	\$ 11,098,483	\$ 13,091,110
Uses:						
5800 Other Services and Expenses	64,421	113,356	-	-	-	193,255
Total Other Operating Expenses	\$ 64,421	\$ 113,356	\$ -	\$ -	\$ -	\$ 193,255
Total Expenses	\$ 64,421	\$ 113,356	\$ -	\$ -	\$ -	\$ 193,255
Net Revenues Over (Under) Expenses	\$ 11,451,778	\$ 9,347,542	\$ 12,100,000	\$ 12,100,000	\$ 11,098,483	\$ 12,897,855
Beginning Fund Balance	18,864,442	30,316,221	39,663,763	39,663,763	39,663,763	51,684,594
Ending Fund Balance	\$ 30,316,220	\$ 39,663,763	\$ 51,763,763	\$ 51,763,763	\$ 50,762,246	\$ 64,582,449
7998 Restricted Reserve	-	-	51,763,763	51,763,763	-	64,582,449
Total Budgeted Reserves	\$ -	\$ -	\$ 51,763,763	\$ 51,763,763	\$ -	\$ 64,582,449



APPENDICES

- A. 2013-14 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2013-14**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**

APPENDIX A

2013-14 BUDGET YEAR 50% LAW CALCULATION

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

Based on Fund 11 YTD Budget for ALL LOCATIONS

Budget Year: 2013-14, Tentative Budget

GLBR 2012-2013 0630 as of 05/30/13

Object Category	State Use Only (EDP)	Expenditures Before Allocation		n/a		All Locations Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	58,883,734	59,003,302	0	0	58,883,734	59,003,302
Noninstructional Salaries (CA 1200 and 1400)	408		13,235,557		0		13,235,557
Subtotal Academic Salaires	409	58,883,734	72,238,859	0	0	58,883,734	72,238,859
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		24,871,215		0		24,871,215
Noninstructional Aides (CA 2200 and 2400)	416	3,090,943	3,219,763	0	0	3,090,943	3,219,763
Subtotal Classified Salaries	419	3,090,943	28,090,978	0	0	3,090,943	28,090,978
Employee Benefits (CA 3000)	429	21,797,151	42,672,971	0	0	21,797,151	42,672,971
Supplies and Materials (CA 4000)	435		3,867,517		0		3,867,517
Other Operating Expenses and Services (CA 5000)	449	251,083	15,658,109	0	0	251,083	15,658,109
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		429,525		0		429,525
Total (409 + 419 + 429) and (435 + 449 + 451)	459	84,022,911	162,957,959	0	0	84,022,911	162,957,959
Less Exclusions for Current Expenses of Education	469	6,727,590	17,194,270	0	0	6,727,590	17,194,270
Totals for ESC 84362, 50 percent law (459 - 469)	470	77,295,321	145,763,689	0	0	77,295,321	145,763,689
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.03%	100.00%			53.03%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		72,881,844				72,881,844
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		72,881,844				72,881,844

APPENDIX B

Step and Longevity Cost Estimates for FY 2013-14

Step and Longevity Cost Estimates for 2013-14 Budget Year

	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$141,000	64	\$73,000	46	\$214,000	110
Manager, Supervisor, Confidential	\$147,000	30	\$60,000	16	\$207,000	46
UF Fulltime ⁽¹⁾	\$357,000	143	\$84,000	12	\$441,000	155
UF Parttime ⁽²⁾	\$150,000	300	\$20,000	40	\$170,000	340
TOTAL	\$795,000	537	\$237,000	114	\$1,032,000	651

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

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

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

APPENDIX C

Salary Schedule and District Benefits Premium History

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

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

* 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