



TENTATIVE BUDGET
FISCAL YEAR 2014-15

PRESENTED TO THE GOVERNING BOARD

JUNE 25, 2014

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1. INTRODUCTION

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

1.1 Governor's Budget – May Revision

The Governor's May Revision proposes FY 2014-15 general fund spending at \$107.8 billion, the highest general fund spending proposal in state history. Despite its size, the general fund budget allocates only modest increases in ongoing spending; significant expenses are one-time and are largely predicated on addressing the state's past practice of deferring expenses into subsequent fiscal years. Paying down this "wall of debt" and other known liabilities is a major theme within the Governor's May Revision, which devotes substantial financial resources to tackle the issue.

The Proposition 98 guarantee (K-12 and community college funding) for FY 2014-15 shows double-digit, year-over-year growth. Combined with one-time revenue from prior-year recalculations, the Governor's May Revision designates these additional resources to a variety of line items. Table 1 illustrates how these additional revenues affect the community college system and their potential impact to the District.

<u>Categories</u>	<u>Governor's May Revision</u>	<u>Impact to District</u>
➤ Access/Restoration	\$140 million to fund 2.75 percent in access/restoration for the community college system	Potential to earn an additional 780 resident FTES (full-time equivalent student), valued at approximately \$3.7 million
➤ COLA	\$47.3 million to fund a COLA of 0.85 percent, raising the value of a resident FTES from \$4,636 to \$4,676	Up to \$1.1 million in additional apportionment revenue
➤ Student Success Support Program (formerly Matriculation)	\$200 million in additional funds for the community college system	Distribution is currently unknown, but, assuming distribution based on FTES, it would be \$5 million
➤ Proposition 39 - Energy Efficient Projects	\$37.5 million for energy-efficient projects for the community college system	A likely distribution of approximately \$1 million in restricted funds
➤ K-14 System Deferrals	A pay-down of system deferrals (currently at \$592 million), possibly to zero	In FY 2012-13, the District posted a \$15.3 million receivable that would be eliminated with this proposal

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<u>Categories</u>	<u>Governor's May Revision</u>	<u>Impact to District</u>
➤ No Restoration of Categorical Programs ¹	Categoricals within the system were dramatically reduced in FY 2009-10 and have yet to be restored	Without restoration, the District will see no increase in categorical programs that have been reduced 34 percent (\$4.6 million) since FY 2009-10
➤ Economic and Workforce Development	\$50 million to improve student success in career and technical education	Distribution is currently unknown, but, assuming distribution on FTES, it would be \$1.2 million

Table 1

1.2 California State Teachers' Retirement System (CalSTRS)

Within the Governor's May Revision was a surprise announcement regarding CalSTRS contribution rates. Unlike the California Public Employees' Retirement System (CalPERS), which can set its member contribution rates based upon actuarial studies and assumptions, CalSTRS is controlled by the Governor and legislature; any increase in contribution rates for CalSTRS must be legislated.

Despite strong urging from the CalSTRS board, the legislature has been loath to raise contribution rates. The current employer contribution rate of 8.25 percent of salary has been stagnant since 1986. The employee contribution of 8 percent of salary has been unchanged since 1979. The state also makes a contribution based upon a percentage of payroll; the state's contribution is formulaic and ranges between 2-3 percent annually. These three sources of funds for CalSTRS are insufficient to maintain the long-term financial health of the defined benefit program for teachers. With CalSTRS possessing an unfunded liability of \$74 billion (and growing \$22 million daily), the Governor has decided the time to act begins in FY 2014-15.

The Governor's May Revision proposes rate increases for all three contributors to CalSTRS (employer, employee and the state) with the stated goal of reaching 100 percent funding for the pension program within 30 years. The funding solution falls disproportionately on the employer with the current 8.25 percent rate being raised to 9.50 percent in FY 2014-15. By FY 2020-21, that rate would climb to 19.10 percent, more than doubling the current contribution. Table 2 shows the proposed rate increases for CalSTRS based upon the Governor's May Revision.

¹ Categorical programs include Disabled Student Programs and Services, Extended Opportunity Program and Services, and other, smaller programs with dollars earmarked for specific purposes.

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**Proposed CalSTRS Contribution Rates
Governor's May Revision Proposal**

	<u>Employer %</u>	<u>Employee % (pre-2013 hire date)</u>	<u>Employee % (post-2013 hire date)</u>	<u>State %</u>
Current	8.25	8.00	8.00	3.10
2014-15	9.50	9.20	8.08	3.45
2015-16	11.10	10.25	8.56	4.89
2016-17	12.70	10.25	9.21	6.33
2017-18	14.30	10.25	9.21	6.33
2018-19	15.90	10.25	9.21	6.33
2019-20	17.50	10.25	9.21	6.33
2020-21	19.10	10.25	9.21	6.33
K-14 Share of Solution	\$42B	\$12B		\$20B

Table 2

Moreover, with CalPERS also signaling large future employer contribution rate increases, the trend is financially troubling for the District and for the system as a whole. Table 3 provides a forecast of employer contribution rates and costs for CalSTRS based upon the Governor's May Revision as well as the same forecast for CalPERS derived from a circular letter dated March 10, 2014, which forecast contribution rate increases from 11.442 percent in 2013-14 to 20.400 percent in 2020-21.

CalSTRS and CalPERS Combined Employer Contribution Forecast

CalSTRS	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
STRS Payroll *	\$ 58,800,000	\$ 59,976,000	\$ 61,175,520	\$ 62,399,030	\$ 63,647,011	\$ 64,919,951	\$ 66,218,350	\$ 67,542,717
Contribution rate	8.250%	9.500%	11.100%	12.700%	14.300%	15.900%	17.500%	19.100%
Contribution required	\$ 4,851,000	\$ 5,697,720	\$ 6,790,483	\$ 7,924,677	\$ 9,101,523	\$ 10,322,272	\$ 11,588,211	\$ 12,900,659
CalPERS	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
PERS Payroll *	\$ 36,150,000	\$ 36,873,000	\$ 37,610,460	\$ 38,362,669	\$ 39,129,922	\$ 39,912,520	\$ 40,710,770	\$ 41,524,985
Contribution rate	11.442%	11.771%	12.600%	15.000%	16.600%	18.200%	19.900%	20.400%
Contribution required	\$ 4,136,283	\$ 4,340,321	\$ 4,738,918	\$ 5,754,400	\$ 6,495,567	\$ 7,264,079	\$ 8,101,443	\$ 8,471,097
Total Contributions	\$ 8,987,283	\$ 10,038,041	\$ 11,529,401	\$ 13,679,077	\$ 15,597,090	\$ 17,586,351	\$ 19,689,654	\$ 21,371,756

* Payroll is assumed to increase 2.00% each year, compounded.

Table 3

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To put Table 3 into perspective, in order to “break-even” on the total contribution increases going from \$8.98 million in FY 2013-14 to \$21.37 million in FY 2020-21, the District would have to experience a 1.3 percent COLA every year during that timeframe. Further, this “break-even” COLA figure does not take into account other escalating costs (utilities, active and retiree health benefits, etc.). Obviously, the increased contribution rates employers are being asked to make are of major concern to the District.

1.3 Tentative Budget Planning

Built into the FY 2014-15 Tentative Budget is the 0.85 percent COLA increase proposed in the Governor’s May Revision. This raises the value of a resident FTES from \$4,636 to \$4,676 and provides \$1.1 million in additional revenue to the District. However, as indicated during the April Budget Study Session, the District has chosen not to budget any of the 2.75 percent access/restoration funding that is being made available to the community college system for increasing FTES above target. With the current-year FTES shortfall, budgeting for FTES growth would not be prudent. Table 4 shows the resident FTES target for each location for FY 2014-15 and the impact of the 0.85 percent COLA.

	Current FY 2013-14 FTES Base²	FY 2014-15 FTES Target³	Additional FTES	Additional Dollars
CCC	5,581	5,581	-	\$223,240
DVC	15,035	15,035	-	\$601,400
LMC	7,751	7,751	-	\$310,040
District Total	28,367	28,367	-	\$1,134,680

Table 4

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 cautiously optimistic that a larger COLA will be enacted by the legislature; any movement on the COLA will be built into the FY 2014-15 Adoption Budget presented to the Governing Board in September 2014.

2. STATUS OF FISCAL YEAR 2013-14

In September 2013, the Governing Board adopted the FY 2013-14 budget. Unlike previous-year budgets, this budget provided a level of certainty and stability to the District. Due to the passage of Proposition 30 in November 2012 and a recovering state economy, the fear of mid-year reductions and/or trigger cuts was no longer present. In fact, access/restoration funding⁴ of 2.14 percent was available for the District to earn and, for the first time since FY 2007-08, a COLA (1.57 percent) was granted to the community college system. These two factors resulted in approximately \$5 million in year-over-year incremental revenue that flowed through the District’s revenue allocation model. Bolstered by this improved funding environment, the District negotiated compensation increases, including base salary increases with its bargaining groups. After four years of stagnant salary schedules, District employees received a 2 percent salary schedule increase, and a multi-year formula was developed to determine future salary levels. Inclusive of the salary increase, the Adopted Budget for FY 2013-14 showed a structural surplus (revenues greater than expenses) of \$1.4 million within the operating, ongoing portion of the unrestricted general fund. Important to the

² The value of a resident FTES in FY 2013-14 is \$4,636.

³ The value of a resident FTES in FY 2014-15 is \$4,676 based on the Governor’s May Revision.

⁴ Access/restoration funding for the District is available monies that can be earned through growing its FTES base.

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budgeted surplus was achieving FTES growth targets. As was described to the Governing Board during the April Budget Study Session, the District is not on target to meet its FTES goal.

2.1 FTES Challenges

2.1.1 FY 2013-14 Resident FTES Target

Based upon a District recommendation, the Governing Board directed staff to utilize the “stability” option in FY 2012-13. Stability is an accounting and funding mechanism that allows districts that do not meet base resident FTES to still be funded, within the shortfall year, as if the FTES base had been achieved. In subsequent years, however, a district must regain its base funded FTES or else it will only receive funding for the resident FTES achieved. By exercising the stability option in FY 2012-13, the District received funding for FTES greater than was actually achieved and started FY 2013-14 with resident FTES targets to capture the available 2.1 percent access/restoration funding. Those resident FTES targets, inclusive of the 2.1 percent access/restoration funding, are shown in Table 5.

FY 2013-14 Resident FTES Targets

<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
5,581	15,035	7,751	28,367

Table 5

2.1.2 Actual Enrollment

The District began the fiscal year with strong enrollment as Summer 2013 resident FTES grew 17 percent over Summer 2012. Unfortunately, Fall 2013 and Spring 2014 were flat or slightly down year-over-year. Declines in the District’s two largest semesters have resulted in an overall resident FTES shortfall at each site. The Districtwide 1,322 resident FTES shortfall (with each FTES worth \$4,636) illustrated in Table 6 carries a value of \$6.1 million in apportionment revenue, which amount was included in the FY 2013-14 Adopted Budget and distributed within each site’s budget allocation. In order to capture the \$6.1 million in apportionment revenue attached to the 1,322 resident FTES shortfall, the District must “borrow” resident FTES from Summer 2014.

	<u>2013-14 Resident FTES Goal</u>	<u>2013-14 Estimated Resident FTES Achieved</u>	<u>Shortfall</u>	<u>% Shortfall</u>
CCC	5,581	5,077	(504)	-9.0%
DVC	15,035	14,598	(437)	-2.9%
LMC	7,751	7,370	(381)	-4.9%
Total	28,367	27,045	(1,322)	-4.7%

Table 6

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2.1.3 Borrowing Option

Borrowing FTES is a mechanism used to avoid going on stability and/or capture access/restoration funds. It is done through recognizing eligible summer session FTES in the previous fiscal year. Eligible courses have the census date in one fiscal year and the ending date in the next fiscal year. Essentially, borrowing can give a district two summer sessions to count towards a single fiscal year's FTES total. Of course, this method allows for fewer sessions to collect FTES in the subsequent year. It is, however, permissible (and the District has done so in the past) to utilize borrowing over multiple, successive years.

A shortfall of 1,322 resident FTES represents nearly half of the total FTES expected to be generated during the District's summer session. Table 7 shows the amount of Summer 2014 borrowing needed at each college to meet the FY 2013-14 resident FTES target, using Summer 2013 as a benchmark.

	<u>Borrowed FTES Needed</u>	<u>% of Summer*</u>
CCC	504	92.0%
DVC	437	29.3%
LMC	381	51.1%
District Total	1,322	48.4%

* % of Summer is based upon Summer 2013 figures

Table 7

Fortunately, as evidenced in Table 7, the District has the capacity to borrow from Summer 2014 and maintain the level of apportionment revenue that was budgeted for FY 2013-14. Moreover, by borrowing to our target of 28,367, the District will come off stability in FY 2013-14 and no longer need to be concerned about only being funded only for actual earned resident FTES. The District would then begin FY 2014-15 with a base FTES of 28,367.

2.1.4 Borrowing Analysis

Following are **benefits to borrowing**:

- the District receives full funding for its 2013-14 resident FTES target of 28,367, which includes the 2.1 percent access/restoration funding already embedded within the District's FY 2013-14 budget;
- the District will come off stability funding in FY 2013-14 and have its new base resident FTES set at 28,367 for FY 2014-15;
- the District will be eligible to go on stability again in FY 2014-15 and will receive guaranteed funding for the 28,367 resident FTES in that year; and
- the District would likely receive approximately \$12.3 million in additional apportionment revenue over two fiscal years (2013-14 and 2014-15) than if it chose not to borrow.

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Following are **drawbacks to borrowing**:

- the District will almost certainly be forced to go on stability in FY 2014-15 (but still receive full funding for its resident FTES base of 28,367); and
- although the District will have three years (FY 2015-16; FY 2016-17; FY 2017-18) to recover its base funding after going on stability in FY 2014-15, it may find itself in a back-and-forth, stability-to-borrowing cycle that is difficult to break.

2.1.5 Recommendations

The financial picture presented during the budget study session assumed borrowing of Summer 2014 resident FTES in order to reach our enrollment target. During the presentation, District staff informed the Governing Board that recommendations on borrowing strategies would be forthcoming. After extensive conversations and review with Chancellor’s Cabinet, District staff is prepared to make those recommendations to the Governing Board.

Recommendation 1

District staff believes the best option is to borrow resident FTES from Summer 2014 to meet the FY 2013-14 target and secure the funding (\$6.1M) assumed in the Adopted Budget. In addition, this recommendation solidifies the District’s funding level in FY 2014-15 regardless of the actual resident FTES achieved in FY2013-14. Finally, because of the amount of borrowing that is taking place (nearly half of the expected Summer 2014 enrollment), this recommendation means the District will plan to go on stability in FY 2014-15.

Table 8 shows a three-year FTES cycle, beginning with FY 2012-13 when the District went on stability, and the level of funded FTES the District will receive by utilizing the borrowing option in FY 2013-14 and going back on stability in FY 2014-15.

	<u>Target FTES</u>	<u>Actual FTES</u>	<u>Shortfall</u>	<u>Funded FTES</u>	<u>Result</u>
FY 2012-13	27,770	27,166	(604)	27,770	Stability ⁵
FY 2013-14	28,367	28,367	-	28,367	Borrowing ⁶ to come off stability
FY 2014-15	28,367	< 28,367	(TBD)	28,367	Stability (Funded FTES guaranteed at 28,367)

Table 8

⁵ Stability allows for districts that do not meet their base resident FTES to still be funded, within the year they are short, as if they had achieved their base resident FTES. Districts then have three years to return to their original base resident funding or they will lose it permanently

⁶ Borrowing FTES is a mechanism used to avoid stability and/or capture access/restoration funds. It is done through recognizing eligible summer session FTES in the previous fiscal year. Eligible courses have the census date in one fiscal year and the ending date in the subsequent fiscal year. Essentially, borrowing can give a district two summer sessions to count towards a single fiscal year’s FTES total.

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Recommendation 2

District staff also recommends the Governing Board authorize the District, if the circumstances allow, to borrow **in excess** of the 1,322 resident FTES needed in order to reach its target. Due to the lack of demand within the system, there is a strong possibility that borrowing **above our target of 28,367** will yield even greater apportionment revenue within a two-year period (FY 2013-14 and FY 2014-15). Simply put, District staff believes it likely that FTES shortfalls from other community college districts will be earnable, and the District may be able to capture that growth as **one-time revenue** earned over two fiscal years. District staff also recommends that any one-time revenue generated by this practice be designated by the Governing Board to pay down the substantial long-term unfunded liabilities the District has incurred. It is recommended that funding the OPEB liability be the designated use of any one-time funds generated by reporting FTES in excess of the 28,367 target.

Any funding the District receives above the 28,367 target resident FTES will not be known until February 2015 when the final recalculation for FY 2013-14 is done. District staff will analyze the annual statewide FTES reporting done in July and make a determination as to what, if any, level of borrowing above the target will be done for the final November report.

2.2 Changes in FY 2013-14 Revenues

2.2.1 Non-resident Tuition

The demand for courses, particularly at Diablo Valley College (DVC), from non-resident and international students continues to grow. In FY 2013-14, the District budgeted revenue for 2,493 non-resident FTES, equating to \$12.3 million. Actual non-resident FTES is now projected to be closer to 2,700. The incremental revenue associated with this increase in non-resident FTES is \$1.1 million.

2.2.2 Apportionment Recalculation

The District received an additional \$655,655 from the apportionment recalculation done by the State Chancellor's Office for FY 2012-13. This additional revenue was generated due to a deficit factor less than what was calculated by the State Chancellor's Office on the FY 2012-13 P-2 apportionment report⁷. The deficit factor is a shortfall in property tax receipts and enrollment fee collections statewide. The shortfall is not backfilled by the state and becomes a one-time funding 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 the additional \$655,655 in District revenue which was distributed consistent with the District's revenue allocation model.

2.3 Changes in FY 2013-14 Expenditures

2.3.1 Scheduled Maintenance, Compensated Absences, and One-Time Projects

All colleges and the District Office have signaled a desire to set aside and transfer funds to address scheduled maintenance, liabilities associated with load banking and vacation accruals, and other one-time projects. In total amongst the sites, these transfers amount to nearly \$3 million. However, the amount can change dependent

⁷

The P-2 apportionment report is released annually in June by the State Chancellor's Office and is driven by the District's reported FTES. The P-2 report determines the amount of apportionment funding the District is eligible to receive.

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upon the state budget allocation for deferred maintenance as well as direction from the Board regarding District staff’s recommendation on borrowing resident FTES from Summer 2014.

2.3.2 Legal Expenses

A year removed from informing the Board about higher-than-average legal expenses (over \$640,000 in FY 2012-13 largely due to two cases), the District is pleased to report a significant drop in legal fees in FY 2013-14. With only \$215,000 in total legal expenses through May, not only will these expenses be significantly down year-over-year, but also will be well under the budgeted amount of \$450,000.

2.3.3 Unemployment Benefits

As the economy and job market improve in California, expenses associated with unemployment benefits have declined. In addition to the unemployment payroll tax (which decreased dramatically in FY 2013-14 from over 1 percent to 0.05 percent), the District pays 15 percent of the unemployment benefits received by eligible individuals. This expense is referred to as the “Local Experience Charge” (LEC) and is paid quarterly to the California Employee Development Department. At its height in FY 2011-12, the District’s LEC reached \$211,000; since then, the LEC expense has progressively decreased. In the current fiscal year, the District’s LEC expense totaled \$115,000, a savings of \$110,000 over the budgeted amount.

2.4 Estimated Ending Fund Balance

Assuming summer borrowing to achieve the 2013-14 resident FTES target, all the major revenue targets set in the FY 2013-14 Adopted Budget will be realized. Local revenues are also above the budgeted amount, largely due to the increase in non-resident students. Historically, the District has budgeted conservatively on the revenue side, which has been a benefit during challenging 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 expected transfers from the general fund to address scheduled maintenance, compensated absences and one-time projects. While shifts can occur in the month of June due to year-end closing, the vast majority of expenses are set.

Table 9 shows the difference between the FY 2013-14 Adopted Budget and the projected actuals at year-end for the operating, ongoing portion of the unrestricted general fund. The projected ending fund balance for FY 2013-14 becomes the projected opening balance in FY 2014-15.

	<u>FY 2013-14 Adopted Budget</u>	<u>FY 2013-14 Projected Actuals</u>
Revenues	\$167,125,257	\$168,951,825
Expenditures	165,702,207	171,165,109
Increase/(Decrease)	1,423,050	(2,213,284)
Opening Fund Balance	27,962,543	27,962,576
Ending Fund Balance	\$29,385,593	\$25,749,292

Table 9

**TENTATIVE BUDGET
FISCAL YEAR 2014-15**

3. FISCAL YEAR 2014-15 TENTATIVE BUDGET

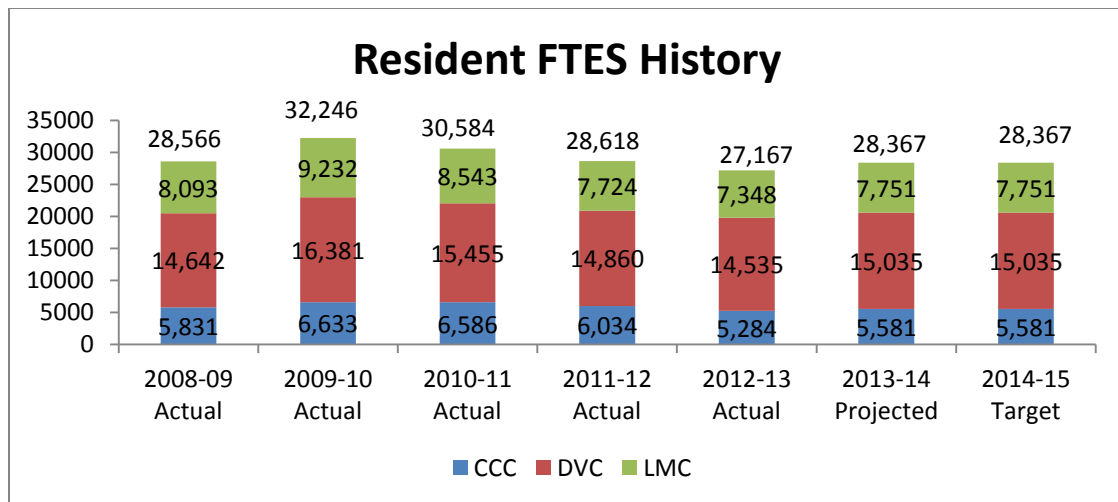
In a year of double-digit Proposition 98 growth, the District would typically expect better budget news from the state. Unfortunately, years of deferrals and unmet obligations continue to plague community college systems funding. With the Governor operating on the premise that the state will pay back what is owed before it incurs any significant new debt, the District sees little relief in the state budget to help offset increasing, ongoing costs.

Recent developments within the legislature suggest that a COLA greater than 0.85 percent may be proposed. Moreover, the proposed state budget does provide significant, new categorical dollars for student success and equity. The District is hopeful that these new funds will bolster enrollment as they are targeted toward counseling and retention services.

3.1 FTES

Resident

With a FY 2014-15 resident FTES target of 28,367, the District plans for static FTES year-over-year. Graph 1 reflects a five-year history of actual resident FTES, with a projection for FY 2013-14 (summer borrowing assumed) and targets for FY 2014-15.



Graph 1

Non-resident

The total District non-resident (NR) target is set at a level of 2,750 FTES, with targets detailed by college in Table 10. With a non-resident target of 2,750 FTES, \$13.6 million in revenue is anticipated Districtwide.

	<u>CCC</u>	<u>DVC</u>	<u>LMC</u>	<u>Total</u>
FY 2014-15 NR target	250	2,400	100	2,750
Percentage	9.09%	87.27%	3.64%	100.00%

Table 10

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Aggregate Resident and Non-resident FTES

Table 11 provides an aggregate FTES total (resident and non-resident) by college.

2014-15 Total FTES Targets				
	<u>Resident</u>	<u>Non-resident</u>	<u>Total</u>	<u>% of Total</u>
CCC	5,581	250	5,831	18.74%
DVC	15,035	2,400	17,435	56.03%
LMC	7,751	100	7,851	25.23%
Total	28,367	2,750	31,117	100.00%

Table 11

3.2 Major 2014-15 Budget Assumptions

- COLA of 0.85 percent will generate \$1.1 million in new ongoing revenue.
- District staff will build a budget and fund a schedule based on 28,367 resident FTES.
- Health benefit premiums for active/retired employees will increase by 14 percent over FY 2013-14, a \$3.8 million increase in year-over-year ongoing expenses.
- Included in the budget will be a 1.2 percent estimated ongoing salary increase for employees through step/column and longevity. The increase is broken out by employee group within Appendix B.
- Election expenses will be \$925,000 to account for three Governing Board elections and the District's June 2014 countywide bond election. The increase of \$925,000 over FY 2013-14 is one-time.

3.3 Impact on Operating Fund Balance

The difference between current revenue and current expense is commonly referred to as "operating income" or alternately as "operating deficit" and is used to measure whether the budget is structurally balanced. The District pays very close attention to the relationship between operating income and expense. To the degree that expenses exceed revenue, the operating fund balance is impacted. Always, but particularly in difficult fiscal times, the strength of the operating fund balance is critical to the District's ability to mitigate external factors and provide temporary relief from economic downturns. Table 12 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	\$ 171,069,176
Expenses	<u>171,468,156</u>
Net Income over Expenses	\$ (398,980)

**() denotes an operating deficit*

Beginning Fund Balance at July 1, 2014	\$ 25,749,252
Anticipated Operating Deficit	<u>(398,980)</u>
Projected Ending Balance at June 30, 2015	\$ 25,350,272

Table 12

**TENTATIVE BUDGET
FISCAL YEAR 2014-15**

3.4 Components of Ending Fund Balance

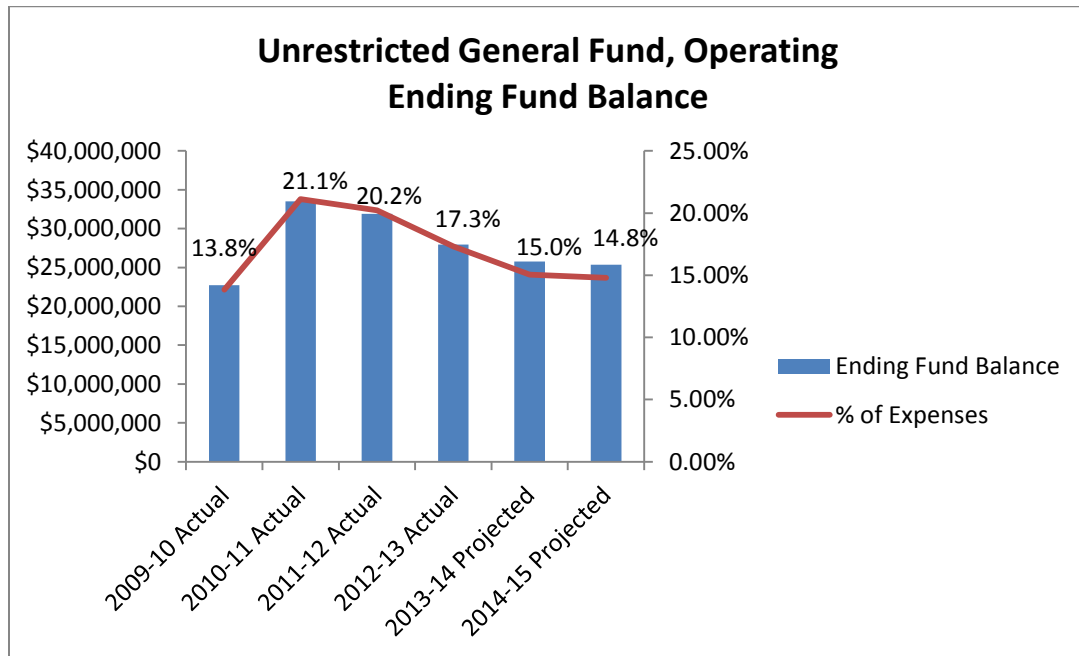
The projected ending balance of \$25,350,272 at June 30, 2015, has restricted and unrestricted components. Table 13 summarizes those components.

Projected Ending Fund Balance

	<u>Restricted</u>
5% Board Reserve	\$ 8,499,755
5% Board Reserve	8,499,755
1% Site Reserves	3,469,401
Designated Reserve	<u>1,548,533</u>
Subtotal Restricted	\$ 22,017,444
	<u>Unrestricted</u>
Undesignated Reserves	\$ 3,332,828
Subtotal Unrestricted	\$ 3,332,828
Total Reserves	\$ 25,350,272

Table 13

Graph 2 reflects a four-year history of actual ending fund balances with projections for 2013-14 and 2014-15.



Graph 2

**TENTATIVE BUDGET
FISCAL YEAR 2014-15**

3.5 Areas of Concern

- Student demand for courses typically wanes as the economy improves.
- The eventual end of the Proposition 30 tax increases (2016 and 2018).
- Health benefit premium costs continue to rise, including a 14 percent increase in the Anthem and Kaiser rates for FY 2014-15. Expectations are that Affordable Care Act requirements will push rates up further in FY 2015-16.
- Funding of long-term liabilities, such as banked load, vacation accrual and retiree health benefits.
- Continued 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 cautiously optimistic that by the time the FY 2014-15 state budget is enacted, restoration dollars for some categoricals will be available.

4. ALL FUNDS RECAP

Table 14 provides a high-level view of the overall Tentative Budget by fund.

Fund	Beginning Balance July 1, 2014	Total Revenues	Total Expenses	Ending Balance June 30, 2015
F11 Unrestricted GF	\$ 34,306,616	\$ 174,507,216	\$ 177,118,668	\$ 31,695,164
F12 Restricted GF	504,471	21,309,112	21,349,554	464,029
F21 2002 Bond Redemption	5,057,516	8,415,183	8,271,647	5,201,052
F22 2006 Bond Redemption	13,587,557	16,351,611	17,975,791	11,963,377
F29 Long-term Debt	4,308,948	514,427	297,074	4,526,301
F39 Special Revenue	184,290	128,271	135,447	177,114
F41 Capital Project	13,808,661	1,337,317	908,284	14,237,694
F42 Bond 2002	1,381,708	-	1,381,708	-
F43 Bond 2006	145,232,921	665,000	52,048,445	93,849,476
F51 Bookstore	1,328,377	11,293,656	11,039,710	1,582,323
F52 Cafeteria	359,354	1,007,757	1,036,959	330,152
F59 Data Center	1,389,705	-	-	1,389,705
F61 Self Insurance	593,114	101,350	-	694,464
F69 Retiree Benefits	8,648,570	1,250,086	6,959,510	2,939,146
F71 Student Organization	765,802	299,070	240,100	824,772
F73 Student Center	1,387,844	421,750	441,876	1,367,718
F74 Financial Aid	-	33,792,132	33,792,132	-
F75 Scholarship Trust	491,593	1,705	1,804	491,494
F77 OPEB Irrevocable Trust	64,214,112	12,778,860	245,029	76,747,943
Total	\$297,551,159	\$284,174,503	\$333,243,738	\$248,481,924

Table 14

**TENTATIVE BUDGET
FISCAL YEAR 2014-15**

5. CONCLUSION

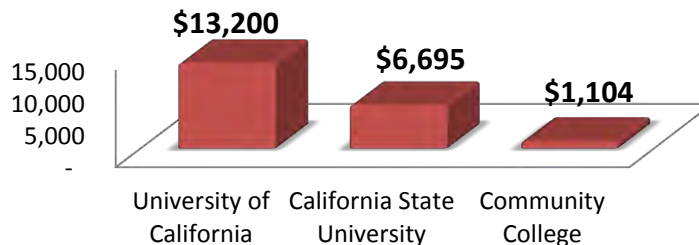
Community colleges face significant challenges in improving economic times. Historically, demand for services is reduced at the same time incremental access funding is available to increase those same services. In addition, as the student population becomes more economically, culturally, ethnically, and educationally diverse, the District must become more innovative and better prepared to meet the needs of its changing population. As the District prepares to face these challenges in FY 2014-15, it must be innovative in marketing the value it provides in order to combat the sluggish enrollment of the past two fiscal years. As Table 15 and Graph 3 clearly demonstrate, the value of an education is undeniable and the bargain that community colleges provide is irrefutable. The District will work to capitalize on this competitive advantage while continuing to deliver a high quality educational experience to the students in its service area.

<u>Education Attained</u>	<u>Unemployment Rate in 2012</u>	<u>Lifetime Earnings</u>
Doctoral degree	2.5%	\$3,377,920
Professional degree	2.1%	\$3,608,800
Master's degree	3.5%	\$2,704,000
Bachelor's degree	4.5%	\$2,217,280
Associate's degree	6.2%	\$1,632,800
Some college, no degree	7.7%	\$1,512,160
High school diploma	8.3%	\$1,356,160
Less than a high school diploma	12.4%	\$979,680

*Note: Data are for persons age 25 and over with lifetime earnings over 40 years.
Source: Current Population Survey, U.S. Department of Labor, U.S. Bureau of Labor Statistics.*

Table 15

Annual Tuition and Fees for a Full-time Student



Graph 3

**TENTATIVE BUDGET
FISCAL YEAR 2014-15**

6. TENTATIVE BUDGET – FISCAL YEAR 2014-15

The Tentative Budget for Fiscal Year 2014-15 is presented to the Governing Board for approval. The Tentative Budget is structured into four parts.

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

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2014-2015 TENTATIVE BUDGET
SUMMARY OVERVIEW
For ONGOING GENERAL UNRESTRICTED FUNDS

Summary Overview: 2014-2015 TENTATIVE BUDGET - Unrestricted General Fund, Ongoing

	CCC	DVC	LMC	Subtotal	DO/DW Services	District Reserves	TOTAL
BUDGET RESOURCES							
BEGINNING FUND BALANCE, July, 01, 2014							
Total Beginning Fund Balance	2,489,610	4,003,590	1,928,368	8,421,568	823,077	16,504,607	25,749,252
REVENUES							
Apportionment Revenue							
State Funding	-	-	-	-	-	53,403,010	53,403,010
Property Taxes	-	-	-	-	-	73,616,419	73,616,419
Local Funding	-	-	-	-	-	2,678,285	2,678,285
Student Enrollment Fees, 98%	-	-	-	-	-	15,852,582	15,852,582
Subtotal	-	-	-	-	-	145,550,296	145,550,296
State Revenues (<i>exclusive of Apportionment revenue</i>)	2,809	181,064	85,935	269,808	-	5,549,139	5,818,947
Local Revenues, SB 361 Revenue Allocation	326,594	2,771,603	431,340	3,529,537	-	13,594,305	17,123,842
Local Revenues beyond SB 361 Revenue Allocation	616,988	342,450	480,525	1,439,963	215,960	-	1,655,923
Interfund Transfers in	-	332,053	100,000	432,053	-	-	432,053
Intrafund and Subfund Transfers In	320,987	974,813	364,302	1,660,102	617,534	23,921,091	26,198,727
District and Inter-campus Subsidy	-	-	-	-	-	-	-
Total Current Revenue	1,267,378	4,601,983	1,462,102	7,331,463	833,494	188,614,831	196,779,788
Operating Allocation	24,506,877	68,211,219	32,949,961	125,668,057	14,974,179	-	140,642,236
TOTAL RESOURCES	28,263,865	76,816,792	36,340,431	141,421,088	16,630,750	205,119,438	363,171,276

Summary Overview: 2014-2015 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	7,195,991	22,228,045	9,341,402	38,765,438	-	-	38,765,438
Part-time Faculty, Instructional & Non-Instructional	5,571,458	16,174,882	7,026,958	28,773,298	-	169,297	28,942,595
Academic Managers	1,373,832	2,307,300	1,556,174	5,237,306	942,860	-	6,180,166
Classified Managers	671,431	1,124,600	970,666	2,766,697	2,472,401	-	5,239,098
Full-time Classified	3,625,382	8,931,413	4,922,414	17,479,209	5,128,199	62,112	22,669,520
Hourly classified, students, other	489,751	1,174,369	577,409	2,241,529	149,100	27,406	2,418,035
Total Salaries	18,927,845	51,940,609	24,395,023	95,263,477	8,692,560	258,815	104,214,852
Employee Benefits	5,871,056	16,000,298	8,032,845	29,904,199	3,966,353	12,983,508	46,854,060
Total Salaries and Benefits	24,798,901	67,940,907	32,427,868	125,167,676	12,658,913	13,242,323	151,068,912
Supplies	387,254	1,674,599	610,081	2,671,934	287,081	-	2,959,015
Operating expenses	581,925	3,116,226	1,698,005	5,396,156	2,172,001	7,994,315	15,562,472
Equipment and Capital Outlay	139,691	141,236	37,800	318,727	92,403	-	411,130
Other Outgo	52,194	195,481	40,729	288,404	78,223	1,100,000	1,466,627
Intrafund and Subfund Transfers Out	13,000	61,655	-	74,655	519,052	165,759,141	166,352,848
TOTAL USES	25,972,965	73,130,104	34,814,483	133,917,552	15,807,673	188,095,779	337,821,004
Net Revenues over/(under) Expenditures	(198,710)	(316,902)	(402,420)	(918,032)	-	519,052	(398,980)
ENDING FUND BALANCE, June, 30, 2015	2,290,900	3,686,688	1,525,948	7,503,536	823,077	17,023,659	25,350,272
Components of Ending Fund Balance (Reserves)							
Minimum Reserve - 1% per site, 5% Districtwide	256,795	2,533,891	521,080	3,311,766	157,635	8,499,755	11,969,156
3% Board Contingency Reserve	-	-	-	-	-	-	-
Designated Reserves	680,851	374,367	342,431	1,397,649	150,884	8,499,755	10,048,288
Undesignated Reserves	1,353,254	778,430	662,437	2,794,121	514,558	24,149	3,332,828
	2,290,900	3,686,688	1,525,948	7,503,536	823,077	17,023,659	25,350,272

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2014-2015 TENTATIVE BUDGET
SECTION - I
For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	34,399,404	18,131,621	35,583,582
8630 Education Protection Account	-	20,941,995	17,648,916	17,648,916	13,500,509	17,819,428
8671 Homeowners Revenue	729,820	707,490	663,576	663,576	340,923	669,987
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	3,182	4,266	3,212
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	64,145,633	64,097,642	64,765,364
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	803,794	(179,823)	811,560
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,798,553	2,539,705	2,825,591
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,497,256	3,572,841	4,540,705
8919 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	2,652,658	583,137	2,678,285
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	15,852,578	17,833,624	15,852,582
Apportionment Revenues	\$ 134,028,562	\$ 137,450,092	\$ 144,309,233	\$ 143,465,550	\$ 120,424,445	\$ 145,550,296
8150 Student Financial Aid Revenue	5,640	-	-	-	-	-
8160 Veterans Education	-	4,629	-	-	(3,087)	-
Total Federal Revenues	\$ 5,640	\$ 4,629	\$ -	\$ -	\$ (3,087)	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	169,978	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	597,508	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	139,627	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	30,374	33,015
8620 General Categorical Programs	151,204	325,000	103,884	103,884	183,800	85,935
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,915,723	2,342,872	3,920,637
8690 State Tax Subventions	5	777,573	794,267	794,253	758,841	794,253
Total Other State Revenues	\$ 4,868,478	\$ 6,138,255	\$ 5,801,483	\$ 5,832,868	\$ 4,223,000	\$ 5,818,947

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	154,847	171,081
8840 Sales and Commissions	164,713	99,352	-	91,373	91,601	-
8851 Rentals and Leases	322,255	299,489	348,080	430,993	306,443	383,040
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	74,093	121,000
8874 2% of Enrollment Fees	262,306	248,735	323,794	323,794	361,348	323,794
8870 Other Student Fees and Charges	1,473,490	1,634,469	1,173,319	1,908,752	1,760,533	1,780,743
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,392,882	13,100,026	13,594,305
8880 Other Student Fees	353,351	439,110	1,325,000	481,011	549,550	1,425,000
8890 Other Local Revenues	1,482,241	1,598,164	1,082,773	1,731,021	1,332,392	980,802
Total Other Local Revenues	\$ 15,042,915	\$ 16,290,921	\$ 16,870,958	\$ 18,656,039	\$ 17,730,833	\$ 18,779,765
Total Revenues	\$ 153,945,595	\$ 159,883,897	\$ 166,981,674	\$ 167,954,457	\$ 142,375,191	\$ 170,149,008
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,105	1,184	-
8910 Proceeds of General Fixed Assets	7,928	1,131	-	532	2,281	-
8980 Interfund Transfers In	1,194,820	736,337	143,583	663,763	520,180	432,053
8990 Intrafund and Subfund Transfers In	23,219,811	22,414,922	22,253,876	21,991,084	21,975,384	26,198,727
8994 Operating Allocation	131,972,821	133,122,606	141,771,578	142,650,884	142,650,884	140,642,236
8997 District Subsidy for Colleges	2,167,023	1,049,737	569,142	569,142	569,142	-
Total Other Financing Sources	\$ 158,563,680	\$ 157,326,144	\$ 164,738,179	\$ 165,876,510	\$ 165,719,055	\$ 167,273,016
Total Revenues and Other Financing Sources	\$ 312,509,275	\$ 317,210,041	\$ 331,719,853	\$ 333,830,967	\$ 308,094,246	\$ 337,422,024

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1100 Monthly Instructional Salary	30,616,762	30,449,361	31,928,404	31,407,126	27,769,678	32,278,573
1200 Noninstructional Salaries Full Time	12,533,249	12,147,960	13,112,048	12,842,084	11,453,685	12,667,031
1300 Instructional Salaries Part Time	24,146,936	25,419,225	27,906,494	28,919,123	26,572,585	27,766,227
1400 Noninstructional Salaries Part Time	1,318,281	1,382,237	1,206,890	1,282,323	1,170,022	1,176,368
Total Academic Salaries	\$ 68,615,228	\$ 69,398,783	\$ 74,153,836	\$ 74,450,656	\$ 66,965,970	\$ 73,888,199
2100 Noninstructional Salaries Full Time	22,291,828	22,890,291	24,899,149	24,899,149	21,725,784	25,182,880
2200 Instructional Aides Full Time	2,629,719	2,597,212	2,689,529	2,689,529	2,393,592	2,725,738
2300 Variable Non-Instructional	2,234,474	2,417,281	1,543,407	1,616,769	2,330,219	1,574,615
2400 Variable Classroom Aide	738,154	758,796	613,477	722,306	886,226	532,839
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	56,452	75,955	147,152
2600 Variable Aide Other	196,804	176,214	163,429	162,901	175,959	163,429
Total Classified Salaries	\$ 28,090,979	\$ 28,846,611	\$ 29,908,991	\$ 30,147,106	\$ 27,587,735	\$ 30,326,653
3000 Benefits	40,053,033	40,771,047	42,785,879	41,942,270	37,218,542	46,854,060
Total Salaries and Benefits	\$ 136,759,240	\$ 139,016,441	\$ 146,848,706	\$ 146,540,032	\$ 131,772,247	\$ 151,068,912
4000 Supplies and Materials	\$ 1,896,301	\$ 1,415,666	\$ 3,045,871	\$ 2,576,290	\$ 2,482,137	\$ 2,959,015

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
5100 Consultants	1,074,914	932,175	1,236,161	1,209,457	904,874	975,061
5200 Travel	359,056	435,297	573,844	618,591	414,357	596,624
5300 Dues and Memberships	266,981	251,155	225,712	230,812	257,633	224,326
5400 Insurance	2,485,638	2,651,477	2,585,000	3,197,911	2,968,850	3,230,703
5500 Utilities and Housekeeping	3,815,077	4,097,479	4,129,759	4,284,776	3,657,875	4,213,275
5600 Contract Services	2,412,120	2,352,844	2,968,973	3,036,271	3,007,737	2,821,325
5690 Other Operating Expenses	(100,578)	1,195,546	1,129,907	1,199,105	813,271	1,031,549
5700 Legal/Elections/Audit Expenses	726,725	1,507,642	645,000	645,000	240,530	1,517,000
5800 Other Services and Expenses	688,653	899,724	905,171	971,103	912,003	880,600
5900 Interprogram Charges (credits)	(2,656)	(30,833)	72,009	71,096	(56,384)	72,009
Total Other Operating Expenses	\$ 11,725,930	\$ 14,292,506	\$ 14,471,536	\$ 15,464,122	\$ 13,120,746	\$ 15,562,472
6100 Sites and Site Improvements	-	-	1,500	1,239	-	1,500
6200 Buildings	3,484	6,614	7,718	7,718	10,710	7,718
6300 Library Books	88,804	76,719	59,158	77,972	61,034	61,750
6400 Equipment	381,445	563,475	367,983	439,946	405,484	340,162
Total Capital Outlay	\$ 473,733	\$ 646,808	\$ 436,359	\$ 526,875	\$ 477,228	\$ 411,130
7300 Interfund Transfers Out	4,398,050	5,946,280	1,321,788	1,922,478	1,814,692	1,464,530
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	26,861,939	26,654,481	22,398,868	22,988,708	22,972,009	25,710,612
7894 Operating Allocation from	131,972,821	133,122,606	141,771,578	142,650,884	142,650,884	140,642,236
Total Transfers and Other Outgo	\$ 163,251,970	\$ 165,795,637	\$ 165,494,331	\$ 167,564,167	\$ 167,437,585	\$ 167,819,475
Total Expenses	\$ 314,107,174	\$ 321,167,058	\$ 330,296,803	\$ 332,671,486	\$ 315,289,943	\$ 337,821,004
Net Revenues Over (Under) Expenses	\$ (1,597,899)	\$ (3,957,017)	\$ 1,423,050	\$ 1,159,481	\$ (7,195,697)	\$ (398,980)
Beginning Fund Balance	33,517,491	31,919,593	27,962,543	27,962,576	27,962,576	25,749,252
Ending Fund Balance	\$ 31,919,592	\$ 27,962,576	\$ 29,385,593	\$ 29,122,057	\$ 20,766,879	\$ 25,350,272

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7903 Deficit Funding Reserve	-	-	2,909,939	2,909,939	-	727,752
7904 College/DO Local Reserves (1% minimum)	-	-	3,907,999	3,907,999	-	3,469,401
7907 Load Bank and Vacation Liability Reserve	-	-	438,968	438,968	-	438,941
7908 Reserve for ISA Payback	-	-	1,499,328	488,115	-	-
7900 Designated Reserves	-	-	1,208,918	948,835	-	381,840
			<u>26,445,610</u>	<u>25,174,314</u>		<u>22,017,444</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	24,149	24,356	-	24,149
7999 Undesignated College and DO Reserves	-	-	2,915,834	3,923,387	-	3,308,679
			<u>2,939,983</u>	<u>3,947,743</u>		<u>3,332,828</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 29,385,593	\$ 29,122,057	\$ -	\$ 25,350,272

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	3,030	-	-	-	-	-
Total Federal Revenues	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	3,695	3,695	3,695	3,695	3,401	2,809
8614 Part Time Instructor Pay Increase	80,137	113,420	-	-	-	-
8620 General Categorical Programs	42,976	-	-	-	-	-
Total Other State Revenues	\$ 126,808	\$ 117,115	\$ 3,695	\$ 3,695	\$ 3,401	\$ 2,809
8840 Sales and Commissions	551	120	-	60	60	-
8851 Rentals and Leases	70,574	71,604	163,080	175,809	62,070	259,580
8874 2% of Enrollment Fees	29,346	23,274	26,594	26,594	36,653	26,594
8870 Other Student Fees and Charges	60,777	107,956	-	45,442	52,871	-
8880 Other Student Fees	53,568	54,115	300,000	65,085	78,541	300,000
8890 Other Local Revenues	567,533	576,022	503,517	630,460	504,269	357,408
Total Other Local Revenues	\$ 782,349	\$ 833,091	\$ 993,191	\$ 943,450	\$ 734,464	\$ 943,582
Total Revenues	\$ 912,187	\$ 950,206	\$ 996,886	\$ 947,145	\$ 737,865	\$ 946,391
8910 Proceeds of General Fixed Assets	7,928	-	-	532	1,532	-
8980 Interfund Transfers In	405,549	216,883	-	141,130	141,130	-
8990 Intrafund and Subfund Transfers In	288,004	305,430	39,628	160,940	160,939	320,987
8994 Operating Allocation	23,931,440	23,458,780	24,657,068	24,617,031	24,617,031	24,506,877
8997 District Subsidy for Colleges	1,342,393	579,914	254,127	254,127	254,127	-
Total Other Financing Sources	\$ 25,975,314	\$ 24,561,007	\$ 24,950,823	\$ 25,173,760	\$ 25,174,759	\$ 24,827,864
Total Revenues and Other Financing Sources	\$ 26,887,501	\$ 25,511,213	\$ 25,947,709	\$ 26,120,905	\$ 25,912,624	\$ 25,774,255

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1100 Monthly Instructional Salary	5,636,570	5,399,560	5,811,815	5,811,815	5,047,303	5,638,751
1200 Noninstructional Salaries Full Time	3,164,190	3,136,968	3,225,625	3,105,737	2,827,667	2,931,072
1300 Instructional Salaries Part Time	4,648,274	4,953,651	4,982,124	5,196,870	4,764,538	5,184,815
1400 Noninstructional Salaries Part Time	323,786	350,713	374,922	407,322	387,115	386,643
Total Academic Salaries	\$ 13,772,820	\$ 13,840,892	\$ 14,394,486	\$ 14,521,744	\$ 13,026,623	\$ 14,141,281
2100 Noninstructional Salaries Full Time	3,345,161	3,471,096	3,850,545	3,850,545	3,273,274	3,814,582
2200 Instructional Aides Full Time	385,910	401,266	511,631	511,631	443,321	482,231
2300 Variable Non-Instructional	819,206	838,213	436,436	459,678	781,212	462,041
2400 Variable Classroom Aide	38,973	55,461	108,348	108,348	76,502	27,710
2600 Variable Aide Other	2,153	-	-	-	-	-
Total Classified Salaries	\$ 4,591,403	\$ 4,766,036	\$ 4,906,960	\$ 4,930,202	\$ 4,574,309	\$ 4,786,564
3000 Benefits	5,275,749	5,376,108	5,351,688	5,323,500	4,962,860	5,871,056
Total Salaries and Benefits	\$ 23,639,972	\$ 23,983,036	\$ 24,653,134	\$ 24,775,446	\$ 22,563,792	\$ 24,798,901
4000 Supplies and Materials	\$ 283,426	\$ 226,880	\$ 419,435	\$ 509,048	\$ 444,430	\$ 387,254
5100 Consultants	54,782	17,969	61,740	61,740	4,693	7,568
5200 Travel	60,849	63,487	39,070	40,196	48,315	38,970
5300 Dues and Memberships	31,691	28,795	2,703	2,703	47,713	19,178
5400 Insurance	-	39,732	-	-	-	10,703
5500 Utilities and Housekeeping	31,283	37,419	53,526	53,526	39,923	50,607
5600 Contract Services	307,333	215,490	416,471	420,032	604,038	313,863
5690 Other Operating Expenses	232,439	82,225	80,390	76,829	76,491	91,637
5700 Legal/Elections/Audit Expenses	1,100	-	-	-	-	-
5800 Other Services and Expenses	52,537	63,903	65,470	63,303	29,767	49,399
Total Other Operating Expenses	\$ 772,014	\$ 549,020	\$ 719,370	\$ 718,329	\$ 850,940	\$ 581,925

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6200 Buildings	3,484	6,614	7,718	7,718	10,710	7,718
6300 Library Books	6,162	10,944	7,908	11,787	10,549	10,500
6400 Equipment	179,163	90,003	124,894	125,363	132,071	121,473
Total Capital Outlay	\$ 188,809	\$ 107,561	\$ 140,520	\$ 144,868	\$ 153,330	\$ 139,691
7300 Interfund Transfers Out	660,051	2,104,038	-	-	-	52,194
7800 Intrafund and Subfund Transfers Out	1,028,902	-	6,250	6,250	6,250	13,000
Total Transfers and Other Outgo	\$ 1,688,953	\$ 2,104,038	\$ 6,250	\$ 6,250	\$ 6,250	\$ 65,194
Total Expenses	\$ 26,573,174	\$ 26,970,535	\$ 25,938,709	\$ 26,153,941	\$ 24,018,742	\$ 25,972,965
Net Revenues Over (Under) Expenses	\$ 314,327	\$ (1,459,322)	\$ 9,000	\$ (33,036)	\$ 1,893,882	\$ (198,710)
Beginning Fund Balance	4,137,233	4,451,559	2,992,203	2,992,237	2,992,237	2,489,610
Ending Fund Balance	\$ 4,451,560	\$ 2,992,237	\$ 3,001,203	\$ 2,959,201	\$ 4,886,119	\$ 2,290,900
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	566,959	566,959	-	121,851
7904 College/DO Local Reserves (1% minimum)	-	-	266,163	266,163	-	256,795
7907 Load Bank and Vacation Liability Reserve	-	-	350,000	350,000	-	350,000
7908 Reserve for ISA Payback	-	-	523,099	-	-	-
7900 Designated Reserves	-	-	282,695	280,695	-	209,000
			<u>1,988,916</u>	<u>1,463,817</u>		<u>937,646</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	1,012,287	1,495,384	-	1,353,254
			<u>1,012,287</u>	<u>1,495,384</u>		<u>1,353,254</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,001,203	\$ 2,959,201	\$ -	\$ 2,290,900

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
<u>Sources:</u>						
8613 Apprenticeship Revenue	181,064	181,064	181,064	181,064	166,577	181,064
8614 Part Time Instructor Pay Increase	294,627	394,276	-	-	-	-
8620 General Categorical Programs	58,898	-	-	-	-	-
Total Other State Revenues	\$ 534,589	\$ 575,340	\$ 181,064	\$ 181,064	\$ 166,577	\$ 181,064
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	154,847	171,081
8840 Sales and Commissions	101,178	89,987	-	88,151	88,151	-
8851 Rentals and Leases	56,729	55,000	55,000	93,274	82,025	55,000
8874 2% of Enrollment Fees	190,521	173,944	240,860	240,860	259,588	240,860
8870 Other Student Fees and Charges	1,342,828	1,457,244	1,173,319	1,805,912	1,645,467	1,780,743
8880 Other Student Fees	285,879	360,125	750,000	406,253	444,751	750,000
8890 Other Local Revenues	291,679	344,677	85,018	291,742	308,576	116,369
Total Other Local Revenues	\$ 2,422,396	\$ 2,673,190	\$ 2,510,410	\$ 3,132,405	\$ 2,983,405	\$ 3,114,053
Total Revenues	\$ 2,956,985	\$ 3,248,530	\$ 2,691,474	\$ 3,313,469	\$ 3,149,982	\$ 3,295,117
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,105	1,184	-
8980 Interfund Transfers In	434,355	297,318	143,583	490,034	346,451	332,053
8990 Intrafund and Subfund Transfers In	486,638	911,006	492,614	695,868	695,868	974,813
8994 Operating Allocation	63,731,533	64,711,129	68,671,639	69,972,590	69,972,590	68,211,219
8997 District Subsidy for Colleges	438,114	238,114	238,114	238,114	238,114	-
Total Other Financing Sources	\$ 65,091,917	\$ 66,158,978	\$ 69,545,950	\$ 71,397,711	\$ 71,254,207	\$ 69,518,085
Total Revenues and Other Financing Sources	\$ 68,048,902	\$ 69,407,508	\$ 72,237,424	\$ 74,711,180	\$ 74,404,189	\$ 72,813,202

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1100 Monthly Instructional Salary	17,911,917	18,222,001	19,162,222	18,640,944	16,751,406	19,356,170
1200 Noninstructional Salaries Full Time	5,279,023	4,945,799	5,601,856	5,451,780	4,837,110	5,179,175
1300 Instructional Salaries Part Time	13,699,891	14,386,954	15,806,224	16,567,069	15,175,300	16,011,833
1400 Noninstructional Salaries Part Time	432,643	405,827	163,049	264,821	318,221	163,049
Total Academic Salaries	\$ 37,323,474	\$ 37,960,581	\$ 40,733,351	\$ 40,924,614	\$ 37,082,037	\$ 40,710,227
2100 Noninstructional Salaries Full Time	7,708,288	8,130,699	8,692,619	8,692,619	7,719,956	8,732,719
2200 Instructional Aides Full Time	1,333,672	1,321,156	1,243,266	1,243,266	1,131,043	1,323,294
2300 Variable Non-Instructional	772,585	900,498	582,823	676,723	861,043	588,020
2400 Variable Classroom Aide	388,603	362,315	374,198	419,699	387,437	374,198
2500 Variable Manager/Supervisor Short Term Hourly	-	-	-	56,452	58,011	147,152
2600 Variable Aide Other	92,834	91,792	64,999	64,471	85,740	64,999
Total Classified Salaries	\$ 10,295,982	\$ 10,806,460	\$ 10,957,905	\$ 11,153,230	\$ 10,243,230	\$ 11,230,382
3000 Benefits	13,910,367	14,421,333	14,873,235	14,878,521	13,417,604	16,000,298
Total Salaries and Benefits	\$ 61,529,823	\$ 63,188,374	\$ 66,564,491	\$ 66,956,365	\$ 60,742,871	\$ 67,940,907
4000 Supplies and Materials	\$ 879,514	\$ 584,642	\$ 1,675,576	\$ 990,174	\$ 1,178,300	\$ 1,674,599
5100 Consultants	158,664	150,289	125,534	156,554	185,336	125,534
5200 Travel	116,977	145,009	163,497	197,868	134,609	165,934
5300 Dues and Memberships	86,367	73,202	64,835	67,435	50,708	64,835
5400 Insurance	1,028,117	1,129,142	1,000,000	1,577,911	1,390,358	1,600,000
5500 Utilities and Housekeeping	105,948	153,074	126,767	126,514	106,981	126,767
5600 Contract Services	688,117	685,458	683,922	677,944	664,539	683,923
5690 Other Operating Expenses	239,631	381,326	233,119	286,548	219,421	233,119
5800 Other Services and Expenses	100,688	162,388	116,114	152,614	96,273	116,114
Total Other Operating Expenses	\$ 2,524,509	\$ 2,879,888	\$ 2,513,788	\$ 3,243,388	\$ 2,848,225	\$ 3,116,226

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6300 Library Books	62,677	57,268	40,000	54,935	37,945	40,000
6400 Equipment	164,568	364,675	101,236	156,828	203,221	101,236
Total Capital Outlay	\$ 227,245	\$ 421,943	\$ 141,236	\$ 211,763	\$ 241,166	\$ 141,236
7300 Interfund Transfers Out	1,542,772	2,301,513	107,786	708,476	600,690	193,384
7600 Other Student Payments	-	-	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	1,258,972	2,228,616	61,125	954,753	954,753	61,655
Total Transfers and Other Outgo	\$ 2,801,744	\$ 4,530,129	\$ 171,008	\$ 1,665,326	\$ 1,555,443	\$ 257,136
Total Expenses	\$ 67,962,835	\$ 71,604,976	\$ 71,066,099	\$ 73,067,016	\$ 66,566,005	\$ 73,130,104
Net Revenues Over (Under) Expenses	\$ 86,067	\$ (2,197,468)	\$ 1,171,325	\$ 1,644,164	\$ 7,838,184	\$ (316,902)
Beginning Fund Balance	5,899,380	5,985,445	3,787,978	3,787,978	3,787,978	4,003,590
Ending Fund Balance	\$ 5,985,447	\$ 3,787,977	\$ 4,959,303	\$ 5,432,142	\$ 11,626,162	\$ 3,686,688
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	1,426,542	1,426,542	-	364,367
7904 College/DO Local Reserves (1% minimum)	-	-	2,691,189	2,691,189	-	2,533,891
7900 Designated Reserves	-	-	10,000	61,888	-	10,000
			<u>4,127,731</u>	<u>4,179,619</u>		<u>2,908,258</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	831,572	1,252,523	-	778,430
			<u>831,572</u>	<u>1,252,523</u>		<u>778,430</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 4,959,303	\$ 5,432,142	\$ -	\$ 3,686,688

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	2,610	-	-	-	-	-
8160 Veterans Education	-	4,629	-	-	(3,087)	-
Total Federal Revenues	\$ 2,610	\$ 4,629	\$ -	\$ -	\$ (3,087)	\$ -
8614 Part Time Instructor Pay Increase	101,499	141,769	-	-	-	-
8620 General Categorical Programs	49,330	-	103,884	103,884	-	85,935
Total Other State Revenues	\$ 150,829	\$ 141,769	\$ 103,884	\$ 103,884	\$ -	\$ 85,935
8840 Sales and Commissions	62,984	9,245	-	3,162	3,390	-
8851 Rentals and Leases	46,888	42,660	-	31,910	31,910	-
8874 2% of Enrollment Fees	42,439	51,517	56,340	56,340	65,107	56,340
8870 Other Student Fees and Charges	69,885	69,269	-	57,398	62,195	-
8880 Other Student Fees	13,904	24,870	275,000	9,673	26,258	375,000
8890 Other Local Revenues	567,760	663,744	468,038	778,709	461,933	480,525
Total Other Local Revenues	\$ 803,860	\$ 861,305	\$ 799,378	\$ 937,192	\$ 650,793	\$ 911,865
Total Revenues	\$ 957,299	\$ 1,007,703	\$ 903,262	\$ 1,041,076	\$ 647,706	\$ 997,800
8910 Proceeds of General Fixed Assets	-	1,131	-	-	-	-
8980 Interfund Transfers In	262,280	222,136	-	-	-	100,000
8990 Intrafund and Subfund Transfers In	595,306	332,967	275,244	292,688	292,688	364,302
8994 Operating Allocation	30,407,869	31,259,776	33,508,694	33,364,636	33,364,636	32,949,961
8997 District Subsidy for Colleges	386,516	231,709	76,901	76,901	76,901	-
Total Other Financing Sources	\$ 31,651,971	\$ 32,047,719	\$ 33,860,839	\$ 33,734,225	\$ 33,734,225	\$ 33,414,263
Total Revenues and Other Financing Sources	\$ 32,609,270	\$ 33,055,422	\$ 34,764,101	\$ 34,775,301	\$ 34,381,931	\$ 34,412,063

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1100 Monthly Instructional Salary	7,068,275	6,827,800	6,954,367	6,954,367	5,970,969	7,283,652
1200 Noninstructional Salaries Full Time	3,259,126	3,135,611	3,381,219	3,381,219	2,994,872	3,613,924
1300 Instructional Salaries Part Time	5,798,771	6,078,620	7,118,146	7,155,184	6,632,747	6,569,579
1400 Noninstructional Salaries Part Time	421,350	460,915	498,919	457,900	332,573	457,379
Total Academic Salaries	\$ 16,547,522	\$ 16,502,946	\$ 17,952,651	\$ 17,948,670	\$ 15,931,161	\$ 17,924,534
2100 Noninstructional Salaries Full Time	4,705,270	4,467,615	4,977,303	4,977,303	4,245,196	4,972,867
2200 Instructional Aides Full Time	909,103	874,790	934,632	934,632	819,228	920,213
2300 Variable Non-Instructional	430,410	466,551	348,048	330,948	501,147	348,048
2400 Variable Classroom Aide	310,578	341,020	130,931	194,259	422,287	130,931
2600 Variable Aide Other	101,817	84,422	98,430	98,430	90,219	98,430
Total Classified Salaries	\$ 6,457,178	\$ 6,234,398	\$ 6,489,344	\$ 6,535,572	\$ 6,078,077	\$ 6,470,489
3000 Benefits	7,129,045	7,010,681	7,483,583	7,483,485	6,558,454	8,032,845
Total Salaries and Benefits	\$ 30,133,745	\$ 29,748,025	\$ 31,925,578	\$ 31,967,727	\$ 28,567,692	\$ 32,427,868
4000 Supplies and Materials	\$ 522,680	\$ 445,920	\$ 704,591	\$ 788,889	\$ 660,893	\$ 610,081
5100 Consultants	215,927	254,680	225,059	225,059	177,973	219,059
5200 Travel	55,864	72,190	76,250	88,950	96,780	98,951
5300 Dues and Memberships	50,589	50,936	46,774	46,774	52,539	26,613
5500 Utilities and Housekeeping	43,096	41,934	32,138	32,138	50,419	32,138
5600 Contract Services	428,460	594,983	608,127	602,851	504,136	608,127
5690 Other Operating Expenses	554,193	668,104	738,538	756,568	480,815	641,108
5800 Other Services and Expenses	23,370	15,380	-	-	34,858	-
5900 Interprogram Charges (credits)	(2,709)	(30,973)	72,009	71,096	(56,466)	72,009
Total Other Operating Expenses	\$ 1,368,790	\$ 1,667,234	\$ 1,798,895	\$ 1,823,436	\$ 1,341,054	\$ 1,698,005

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6300 Library Books	19,965	8,507	11,250	11,250	12,540	11,250
6400 Equipment	16,376	17,328	31,550	49,002	38,075	26,550
Total Capital Outlay	\$ 36,341	\$ 25,835	\$ 42,800	\$ 60,252	\$ 50,615	\$ 37,800
7300 Interfund Transfers Out	467,566	40,729	-	-	-	40,729
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7800 Intrafund and Subfund Transfers Out	331,549	35,105	-	12,000	11,000	-
Total Transfers and Other Outgo	\$ 818,275	\$ 148,104	\$ -	\$ 12,000	\$ 11,000	\$ 40,729
Total Expenses	\$ 32,879,831	\$ 32,035,118	\$ 34,471,864	\$ 34,652,304	\$ 30,631,254	\$ 34,814,483
Net Revenues Over (Under) Expenses	\$ (270,561)	\$ 1,020,304	\$ 292,237	\$ 122,997	\$ 3,750,677	\$ (402,420)
Beginning Fund Balance	2,491,431	2,220,872	3,241,176	3,241,176	3,241,176	1,928,368
Ending Fund Balance	\$ 2,220,870	\$ 3,241,176	\$ 3,533,413	\$ 3,364,173	\$ 6,991,853	\$ 1,525,948
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	590,868	590,868	-	164,050
7904 College/DO Local Reserves (1% minimum)	-	-	805,950	805,950	-	521,080
7907 Load Bank and Vacation Liability Reserve	-	-	88,968	88,968	-	88,941
7908 Reserve for ISA Payback	-	-	976,229	488,115	-	-
7900 Designated Reserves	-	-	573,034	547,852	-	89,440
			<u>3,035,049</u>	<u>2,521,753</u>		<u>863,511</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	498,364	842,420	-	662,437
			<u>498,364</u>	<u>842,420</u>		<u>662,437</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,533,413	\$ 3,364,173	\$ -	\$ 1,525,948

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8851 Rentals and Leases	148,064	130,225	130,000	130,000	130,438	68,460
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	74,093	121,000
8890 Other Local Revenues	55,269	13,721	26,200	30,110	57,614	26,500
Total Other Local Revenues	\$ 329,134	\$ 228,134	\$ 246,200	\$ 250,110	\$ 262,145	\$ 215,960
Total Revenues	\$ 329,134	\$ 228,134	\$ 246,200	\$ 250,110	\$ 262,145	\$ 215,960
8910 Proceeds of General Fixed Assets	-	-	-	-	749	-
8980 Interfund Transfers In	92,636	-	-	32,599	32,599	-
8990 Intrafund and Subfund Transfers In	78,165	132,489	132,677	132,677	132,677	617,534
8994 Operating Allocation	13,901,979	13,692,921	14,934,177	14,696,627	14,696,627	14,974,179
Total Other Financing Sources	\$ 14,072,780	\$ 13,825,410	\$ 15,066,854	\$ 14,861,903	\$ 14,862,652	\$ 15,591,713
Total Revenues and Other Financing Sources	\$ 14,401,914	\$ 14,053,544	\$ 15,313,054	\$ 15,112,013	\$ 15,124,797	\$ 15,807,673
Uses:						
1200 Noninstructional Salaries Full Time	830,446	929,582	903,348	903,348	794,036	942,860
1400 Noninstructional Salaries Part Time	4,865	23,862	-	-	9,100	-
Total Academic Salaries	\$ 835,311	\$ 953,444	\$ 903,348	\$ 903,348	\$ 803,136	\$ 942,860
2100 Noninstructional Salaries Full Time	6,472,221	6,759,993	7,315,270	7,315,270	6,430,423	7,600,600
2200 Instructional Aides Full Time	1,034	-	-	-	-	-
2300 Variable Non-Instructional	211,514	212,019	147,600	147,600	186,817	149,100
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	-	17,944	-
Total Classified Salaries	\$ 6,684,769	\$ 6,978,829	\$ 7,462,870	\$ 7,462,870	\$ 6,635,184	\$ 7,749,700

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
3000 Benefits	3,012,046	3,257,654	3,577,391	3,577,391	3,136,847	3,966,353
Total Salaries and Benefits	\$ 10,532,126	\$ 11,189,927	\$ 11,943,609	\$ 11,943,609	\$ 10,575,167	\$ 12,658,913
4000 Supplies and Materials	\$ 210,681	\$ 158,224	\$ 246,269	\$ 288,179	\$ 198,514	\$ 287,081
5100 Consultants	645,541	509,237	823,828	766,104	536,872	622,900
5200 Travel	125,366	154,611	295,027	291,577	134,653	292,769
5300 Dues and Memberships	98,334	98,222	111,400	113,900	106,673	113,700
5400 Insurance	118	89	-	-	-	-
5500 Utilities and Housekeeping	156,678	176,854	215,110	215,110	129,473	190,510
5600 Contract Services	232,940	145,920	217,675	222,936	114,778	171,350
5690 Other Operating Expenses	93,003	63,891	77,860	79,160	36,543	65,685
5700 Legal/Elections/Audit Expenses	46,770	9,262	-	-	4,589	-
5800 Other Services and Expenses	512,058	658,053	723,587	755,186	751,105	715,087
5900 Interprogram Charges (credits)	53	140	-	-	82	-
Total Other Operating Expenses	\$ 1,910,861	\$ 1,816,279	\$ 2,464,487	\$ 2,443,973	\$ 1,814,768	\$ 2,172,001
6100 Sites and Site Improvements	-	-	1,500	1,239	-	1,500
6400 Equipment	21,338	91,469	110,303	108,753	32,117	90,903
Total Capital Outlay	\$ 21,338	\$ 91,469	\$ 111,803	\$ 109,992	\$ 32,117	\$ 92,403
7300 Interfund Transfers Out	627,661	400,000	114,002	114,002	114,002	78,223
7800 Intrafund and Subfund Transfers Out	1,837,060	1,688,382	432,884	462,808	462,808	519,052
Total Transfers and Other Outgo	\$ 2,464,721	\$ 2,088,382	\$ 546,886	\$ 576,810	\$ 576,810	\$ 597,275
Total Expenses	\$ 15,139,727	\$ 15,344,281	\$ 15,313,054	\$ 15,362,563	\$ 13,197,376	\$ 15,807,673

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Net Revenues Over (Under) Expenses	\$ (737,813)	\$ (1,290,737)	\$ -	\$ (250,550)	\$ 1,927,421	\$ -
Beginning Fund Balance	3,140,825	2,403,014	1,112,278	1,112,277	1,112,277	823,077
Ending Fund Balance	\$ 2,403,012	\$ 1,112,277	\$ 1,112,278	\$ 861,727	\$ 3,039,698	\$ 823,077
<u>Restricted Reserves</u>						
7903 Deficit Funding Reserve	-	-	325,570	325,570	-	77,484
7904 College/DO Local Reserves (1% minimum)	-	-	144,697	144,697	-	157,635
7900 Designated Reserves	-	-	68,400	58,400	-	73,400
			<u>538,667</u>	<u>528,667</u>		<u>308,519</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	573,611	333,060	-	514,558
			<u>573,611</u>	<u>333,060</u>		<u>514,558</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,112,278	\$ 861,727	\$ -	\$ 823,077

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	34,399,404	18,131,621	35,583,582
8630 Education Protection Account	-	20,941,995	17,648,916	17,648,916	13,500,509	17,819,428
8671 Homeowners Revenue	729,820	707,490	663,576	663,576	340,923	669,987
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	3,182	4,266	3,212
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	64,145,633	64,097,642	64,765,364
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	803,794	(179,823)	811,560
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,798,553	2,539,705	2,825,591
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,497,256	3,572,841	4,540,705
8819 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	2,652,658	583,137	2,678,285
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	15,852,578	17,833,624	15,852,582
Apportionment Revenues	\$ 134,028,562	\$ 137,450,092	\$ 144,309,233	\$ 143,465,550	\$ 120,424,445	\$ 145,550,296
8614 Part Time Instructor Pay Increase	173,202	-	649,465	649,465	597,508	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	139,627	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	30,374	33,015
8620 General Categorical Programs	-	325,000	-	-	183,800	-
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,915,723	2,342,872	3,920,637
8690 State Tax Subventions	5	777,573	794,267	794,253	758,841	794,253
Total Other State Revenues	\$ 4,056,252	\$ 5,304,031	\$ 5,512,840	\$ 5,544,225	\$ 4,053,022	\$ 5,549,139
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,392,882	13,100,026	13,594,305
Total Other Local Revenues	\$ 10,705,176	\$ 11,695,201	\$ 12,321,779	\$ 13,392,882	\$ 13,100,026	\$ 13,594,305
Total Revenues	\$ 148,789,990	\$ 154,449,324	\$ 162,143,852	\$ 162,402,657	\$ 137,577,493	\$ 164,693,740
8990 Intrafund and Subfund Transfers In	21,771,698	20,733,030	21,313,713	20,708,911	20,693,212	23,921,091
Total Other Financing Sources	\$ 21,771,698	\$ 20,733,030	\$ 21,313,713	\$ 20,708,911	\$ 20,693,212	\$ 23,921,091
Total Revenues and Other Financing Sources	\$ 170,561,688	\$ 175,182,354	\$ 183,457,565	\$ 183,111,568	\$ 158,270,705	\$ 188,614,831

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1200 Noninstructional Salaries Full Time	464	-	-	-	-	-
1400 Noninstructional Salaries Part Time	135,637	140,920	170,000	152,280	123,013	169,297
Total Academic Salaries	\$ 136,101	\$ 140,920	\$ 170,000	\$ 152,280	\$ 123,013	\$ 169,297
2100 Noninstructional Salaries Full Time	60,888	60,888	63,412	63,412	56,935	62,112
2300 Variable Non-Instructional	759	-	28,500	1,820	-	27,406
Total Classified Salaries	\$ 61,647	\$ 60,888	\$ 91,912	\$ 65,232	\$ 56,935	\$ 89,518
3000 Benefits	10,725,826	10,705,271	11,499,982	10,679,373	9,142,777	12,983,508
Total Salaries and Benefits	\$ 10,923,574	\$ 10,907,079	\$ 11,761,894	\$ 10,896,885	\$ 9,322,725	\$ 13,242,323
5400 Insurance	1,457,403	1,482,514	1,585,000	1,620,000	1,578,492	1,620,000
5500 Utilities and Housekeeping	3,478,072	3,688,198	3,702,218	3,857,488	3,331,079	3,813,253
5600 Contract Services	755,270	710,993	1,042,778	1,112,508	1,120,246	1,044,062
5690 Other Operating Expenses	(1,219,844)	-	-	-	1	-
5700 Legal/Elections/Audit Expenses	678,855	1,498,380	645,000	645,000	235,941	1,517,000
Total Other Operating Expenses	\$ 5,149,756	\$ 7,380,085	\$ 6,974,996	\$ 7,234,996	\$ 6,265,759	\$ 7,994,315
7300 Interfund Transfers Out	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
7800 Intrafund and Subfund Transfers Out	22,405,456	22,702,378	21,898,609	21,552,897	21,537,198	25,116,905
7894 Operating Allocation from	131,972,821	133,122,606	141,771,578	142,650,884	142,650,884	140,642,236
Total Transfers and Other Outgo	\$ 155,478,277	\$ 156,924,984	\$ 164,770,187	\$ 165,303,781	\$ 165,288,082	\$ 166,859,141
Total Expenses	\$ 171,551,607	\$ 175,212,148	\$ 183,507,077	\$ 183,435,662	\$ 180,876,566	\$ 188,095,779

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Net Revenues Over (Under) Expenses	\$ (989,919)	\$ (29,794)	\$ (49,512)	\$ (324,094)	\$ (22,605,861)	\$ 519,052
Beginning Fund Balance	17,848,622	16,858,703	16,828,908	16,828,908	16,828,908	16,504,607
Ending Fund Balance	\$ 16,858,703	\$ 16,828,909	\$ 16,779,396	\$ 16,504,814	\$ (5,776,953)	\$ 17,023,659
<u>Board Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7900 Designated Reserves	-	-	274,789	-	-	-
			<u>16,755,247</u>	<u>16,480,458</u>		<u>16,999,510</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	24,149	24,356	-	24,149
			<u>24,149</u>	<u>24,356</u>		<u>24,149</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 16,779,396	\$ 16,504,814	\$ -	\$ 17,023,659

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

<u>Description</u>	<u>Final Actuals</u> <u>2011-2012</u>	<u>Final Actuals</u> <u>2012-2013</u>	<u>Adoption Budget</u> <u>2013-2014</u>	<u>Adjusted Budget</u> <u>2013-2014</u>	<u>YTD Actuals</u> <u>2013-2014</u>	<u>Tentative Budget</u> <u>2014-2015</u>
<u>District Services</u>						
Board	164,792	210,378	218,464	219,464	205,620	243,118
Chancellor	758,808	741,803	1,029,726	949,802	754,066	845,276
Facilities	340,076	305,747	588,569	588,569	410,493	488,940
Administrative Services and Finance	4,447,856	4,071,003	2,696,403	2,735,926	2,531,215	2,919,483
Human Resources	1,793,768	1,886,186	2,147,719	2,157,719	1,742,137	2,077,151
Information Technology Services	2,248,528	2,355,128	2,704,589	2,704,589	2,331,029	2,878,735
Internal Auditing	163,356	220,528	217,576	217,576	151,914	269,903
International Education	492,483	479,362	495,667	495,667	435,788	501,555
Marketing	228,935	283,838	276,667	351,667	259,747	357,974
Other	9,326	9,175	9,492	9,492	7,616	10,072
Payroll	633,420	666,765	689,812	689,812	617,896	719,377
Educational Planning	202,311	321,602	309,595	309,595	242,332	538,478
Police Services	2,528,489	2,583,177	2,686,738	2,690,648	2,400,792	2,714,060
Research	661,138	679,999	657,393	657,393	606,012	679,034
Purchasing	466,440	529,588	584,644	584,644	500,717	564,517
Total District Office Expenditures and Transfers Out	\$ 15,139,726	\$ 15,344,279	\$ 15,313,054	\$ 15,362,563	\$ 13,197,374	\$ 15,807,673
<u>Districtwide Expenses</u>						
Contractual Assessments	1,294,355	754,685	631,621	757,182	718,219	1,346,413
Regulatory Expenditures	15,911,846	16,666,408	16,900,269	16,378,996	14,058,290	19,455,626
Committed Obligations	2,345,900	2,500,141	2,650,000	2,700,000	2,516,065	2,600,000
Districtwide Operations	151,999,507	155,290,914	163,325,187	163,599,484	163,583,992	164,693,740
Total Districtwide Expenditures and Transfers Out	\$ 171,551,608	\$ 175,212,148	\$ 183,507,077	\$ 183,435,662	\$ 180,876,566	\$ 188,095,779
Total District Office and Districtwide Expenditures and Transfers Out	\$ 186,691,334	\$ 190,556,427	\$ 198,820,131	\$ 198,798,225	\$ 194,073,940	\$ 203,903,452

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

<u>Description</u>	<u>Final Actuals</u> <u>2011-2012</u>	<u>Final Actuals</u> <u>2012-2013</u>	<u>Adoption Budget</u> <u>2013-2014</u>	<u>Adjusted Budget</u> <u>2013-2014</u>	<u>YTD Actuals</u> <u>2013-2014</u>	<u>Tentative Budget</u> <u>2014-2015</u>
<u>Board and District Office Restricted Reserves</u>						
5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,499,755
5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,499,755
Deficit Funding Reserve	-	-	325,570	325,570	-	77,484
College/DO Local Reserves (1% minimum)	-	-	144,697	144,697	-	157,635
Designated Reserves	-	-	343,189	58,400	-	73,400
			<u>17,293,914</u>	<u>17,009,125</u>		<u>17,308,029</u>
<u>Unrestricted Reserves</u>						
Undesignated District Reserves	-	-	24,149	24,356	-	24,149
Undesignated College and DO Reserves	-	-	573,611	333,060	-	514,558
			<u>597,760</u>	<u>357,416</u>		<u>538,707</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 17,891,674	\$ 17,366,541	\$ -	\$ 17,846,736

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2014-2015 TENTATIVE BUDGET
SECTION - II
For ONE TIME GENERAL UNRESTRICTED FUNDS**

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	46,940	42,255	-	2,345	6,300	-
8160 Veterans Education	1,876	6,162	-	-	4,695	-
Total Federal Revenues	\$ 48,816	\$ 48,417	\$ -	\$ 2,345	\$ 10,995	\$ -
8659 Other Reimbursable Categorical Programs	16,472	17,695	-	-	17,068	-
8690 State Tax Subventions	-	37,070	-	-	-	-
Total Other State Revenues	\$ 16,472	\$ 54,765	\$ -	\$ -	\$ 17,068	\$ -
8830 Contract Services	224,440	230,071	100,000	100,000	97,348	100,000
8851 Rentals and Leases	195,263	251,713	120,600	192,508	210,772	127,906
8870 Other Student Fees and Charges	191,884	141,631	50,000	50,000	141,890	66,948
8880 Other Student Fees	13,504	652	-	-	25,554	-
8890 Other Local Revenues	1,823,406	2,158,369	4,346,791	4,594,807	1,421,409	3,631,301
Total Other Local Revenues	\$ 2,448,497	\$ 2,782,436	\$ 4,617,391	\$ 4,937,315	\$ 1,896,973	\$ 3,926,155
Total Revenues	\$ 2,513,785	\$ 2,885,618	\$ 4,617,391	\$ 4,939,660	\$ 1,925,036	\$ 3,926,155
8910 Proceeds of General Fixed Assets	-	216	-	-	5,815	-
8980 Interfund Transfers In	1,245	25,629	-	-	-	-
8990 Intrafund and Subfund Transfers In	3,224,790	3,655,591	-	913,128	912,128	-
Total Other Financing Sources	\$ 3,226,035	\$ 3,681,436	\$ -	\$ 913,128	\$ 917,943	\$ -
Total Revenues and Other Financing Sources	\$ 5,739,820	\$ 6,567,054	\$ 4,617,391	\$ 5,852,788	\$ 2,842,979	\$ 3,926,155

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	53,223	16,164	-
1300 Instructional Salaries Part Time	92,859	82,363	12,996	12,996	51,663	64,078
1400 Noninstructional Salaries Part Time	105,016	112,388	156,182	252,890	112,669	21,653
Total Academic Salaries	\$ 197,875	\$ 194,751	\$ 169,178	\$ 319,109	\$ 180,496	\$ 85,731
2100 Noninstructional Salaries Full Time	73,798	81,213	81,448	81,448	84,963	94,192
2200 Instructional Aides Full Time	25,284	25,284	25,790	25,790	23,445	25,790
2300 Variable Non-Instructional	808,476	787,039	777,717	823,796	721,756	786,500
2400 Variable Classroom Aide	49,894	53,342	-	-	37,428	-
2600 Variable Aide Other	24,457	981	24,225	24,225	2,792	-
Total Classified Salaries	\$ 981,909	\$ 947,859	\$ 909,180	\$ 955,259	\$ 870,384	\$ 906,482
3000 Benefits	184,802	183,624	129,192	129,192	166,627	125,931
Total Salaries and Benefits	\$ 1,364,586	\$ 1,326,234	\$ 1,207,550	\$ 1,403,560	\$ 1,217,507	\$ 1,118,144
4000 Supplies and Materials	\$ 301,221	\$ 419,272	\$ 1,049,724	\$ 1,643,470	\$ 336,539	\$ 885,952
5100 Consultants	72,664	81,718	135,024	221,613	131,902	182,285
5200 Travel	24,577	48,513	40,615	55,170	59,550	32,858
5300 Dues and Memberships	2,384	4,623	-	-	33,178	-
5500 Utilities and Housekeeping	1,821	2,502	850	850	43,522	1,394
5600 Contract Services	7,997	130,202	392,726	426,261	143,813	233,925
5690 Other Operating Expenses	129,409	180,599	1,076,695	1,276,695	68,842	838,927
5800 Other Services and Expenses	9,437	61,212	450,943	432,016	130,643	70,024
5900 Interprogram Charges (credits)	(52,015)	(52,694)	1,500	1,500	(29,726)	-
5910 Indirect Costs	(27,095)	(35,655)	-	-	(111,734)	(148,734)
Total Other Operating Expenses	\$ 169,179	\$ 421,020	\$ 2,098,353	\$ 2,414,105	\$ 469,990	\$ 1,210,679

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6100 Sites and Site Improvements	3,758	-	-	-	5,200	-
6200 Buildings	-	-	-	410,979	16,674	391,518
6300 Library Books	10,015	5,019	17,250	9,311	5,740	4,240
6400 Equipment	612,891	552,505	2,288,083	2,281,162	755,892	1,539,979
Total Capital Outlay	\$ 626,664	\$ 557,524	\$ 2,305,333	\$ 2,701,452	\$ 783,506	\$ 1,935,737
7300 Interfund Transfers Out	148,448	576,616	-	25,955	25,955	500,000
7600 Other Student Payments	954	800	-	-	-	-
7800 Intrafund and Subfund Transfers Out	1,749,684	465,769	424,150	484,646	484,646	488,115
Total Transfers and Other Outgo	\$ 1,899,086	\$ 1,043,185	\$ 424,150	\$ 510,601	\$ 510,601	\$ 988,115
Total Expenses	\$ 4,360,736	\$ 3,767,235	\$ 7,085,110	\$ 8,673,188	\$ 3,318,143	\$ 6,138,627
Net Revenues Over (Under) Expenses	\$ 1,379,084	\$ 2,799,819	\$ (2,467,719)	\$ (2,820,400)	\$ (475,164)	\$ (2,212,472)
Beginning Fund Balance	4,307,781	5,686,864	8,487,043	8,486,681	8,486,681	8,557,364
Ending Fund Balance	\$ 5,686,865	\$ 8,486,683	\$ 6,019,324	\$ 5,666,281	\$ 8,011,517	\$ 6,344,892
<u>Board and College / DO Restricted Reserves</u>						
7900 Designated Reserves	-	-	2,966,501	2,613,478	-	4,137,772
			<u>2,966,501</u>	<u>2,613,478</u>		<u>4,137,772</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	3,052,823	3,052,803	-	2,207,120
			<u>3,052,823</u>	<u>3,052,803</u>		<u>2,207,120</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 6,019,324	\$ 5,666,281	\$ -	\$ 6,344,892

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	14,350	11,515	-	-	1,895	-
Total Federal Revenues	\$ 14,350	\$ 11,515	\$ -	\$ -	\$ 1,895	\$ -
8659 Other Reimbursable Categorical Programs	2,966	4,955	-	-	5,734	-
Total Other State Revenues	\$ 2,966	\$ 4,955	\$ -	\$ -	\$ 5,734	\$ -
8830 Contract Services	-	71,831	-	-	7,162	-
8851 Rentals and Leases	45,746	98,180	45,000	45,000	77,654	62,906
8870 Other Student Fees and Charges	4,927	18,141	-	-	17,473	16,948
8890 Other Local Revenues	298,025	244,192	110,000	148,848	185,976	48,763
Total Other Local Revenues	\$ 348,698	\$ 432,344	\$ 155,000	\$ 193,848	\$ 288,265	\$ 128,617
Total Revenues	\$ 366,014	\$ 448,814	\$ 155,000	\$ 193,848	\$ 295,894	\$ 128,617
8910 Proceeds of General Fixed Assets	-	216	-	-	5,815	-
8980 Interfund Transfers In	1,196	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	489,917	-	-	-	-	-
Total Other Financing Sources	\$ 491,113	\$ 216	\$ -	\$ -	\$ 5,815	\$ -
Total Revenues and Other Financing Sources	\$ 857,127	\$ 449,030	\$ 155,000	\$ 193,848	\$ 301,709	\$ 128,617

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
Uses:						
1300 Instructional Salaries Part Time	4,055	19,455	12,996	12,996	3,248	4,078
1400 Noninstructional Salaries Part Time	32,299	26,924	15,182	15,182	12,032	21,653
Total Academic Salaries	\$ 36,354	\$ 46,379	\$ 28,178	\$ 28,178	\$ 15,280	\$ 25,731
2100 Noninstructional Salaries Full Time	(110)	-	-	-	-	-
2300 Variable Non-Instructional	63,873	28,890	4,957	4,957	14,628	3,500
2400 Variable Classroom Aide	102	175	-	-	190	-
Total Classified Salaries	\$ 63,865	\$ 29,065	\$ 4,957	\$ 4,957	\$ 14,818	\$ 3,500
3000 Benefits	10,326	7,351	2,991	2,991	1,948	2,288
Total Salaries and Benefits	\$ 110,545	\$ 82,795	\$ 36,126	\$ 36,126	\$ 32,046	\$ 31,519
4000 Supplies and Materials	\$ 36,663	\$ 40,384	\$ 435,802	\$ 469,544	\$ 30,440	\$ 326,295
5100 Consultants	19,871	34,548	48,024	48,024	8,742	48,696
5200 Travel	5,096	13,272	2,315	2,315	13,931	7,858
5300 Dues and Memberships	2,384	860	-	-	2,660	-
5500 Utilities and Housekeeping	274	209	-	-	180	-
5600 Contract Services	6,394	112,587	279,671	279,671	12,864	231,225
5690 Other Operating Expenses	60,499	129,077	333,631	333,631	60,001	184,620
5800 Other Services and Expenses	3,141	2,648	6,633	6,633	12,198	-
5900 Interprogram Charges (credits)	(53,071)	(53,265)	-	-	(30,191)	-
Total Other Operating Expenses	\$ 44,588	\$ 239,936	\$ 670,274	\$ 670,274	\$ 80,385	\$ 472,399
6400 Equipment	10,768	174,880	638,658	638,658	101,771	584,765
Total Capital Outlay	\$ 10,768	\$ 174,880	\$ 638,658	\$ 638,658	\$ 101,771	\$ 584,765

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
7600 Other Student Payments	954	800	-	-	-	-
7800 Intrafund and Subfund Transfers Out	159,917	34,393	-	-	-	-
Total Transfers and Other Outgo	\$ 160,871	\$ 35,193	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 363,435	\$ 573,188	\$ 1,780,860	\$ 1,814,602	\$ 244,642	\$ 1,414,978
Net Revenues Over (Under) Expenses	\$ 493,692	\$ (124,158)	\$ (1,625,860)	\$ (1,620,754)	\$ 57,067	\$ (1,286,361)
Beginning Fund Balance	1,922,245	2,415,937	2,291,779	2,291,779	2,291,778	2,336,074
Ending Fund Balance	\$ 2,415,937	\$ 2,291,779	\$ 665,919	\$ 671,025	\$ 2,348,845	\$ 1,049,713
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	665,919	671,025	-	1,049,713
			<u>665,919</u>	<u>671,025</u>		<u>1,049,713</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 665,919	\$ 671,025	\$ -	\$ 1,049,713

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	18,055	16,385	-	2,345	2,345	-
8160 Veterans Education	1,876	6,162	-	-	4,695	-
Total Federal Revenues	\$ 19,931	\$ 22,547	\$ -	\$ 2,345	\$ 7,040	\$ -
8659 Other Reimbursable Categorical Programs	2,472	4,601	-	-	4,080	-
Total Other State Revenues	\$ 2,472	\$ 4,601	\$ -	\$ -	\$ 4,080	\$ -
8830 Contract Services	181,546	148,086	100,000	100,000	86,400	100,000
8851 Rentals and Leases	57,243	74,795	-	71,908	72,532	-
8870 Other Student Fees and Charges	152,657	123,490	50,000	50,000	122,217	50,000
8890 Other Local Revenues	1,302,884	1,431,285	4,236,791	4,400,039	1,075,553	3,582,538
Total Other Local Revenues	\$ 1,694,330	\$ 1,777,656	\$ 4,386,791	\$ 4,621,947	\$ 1,356,702	\$ 3,732,538
Total Revenues	\$ 1,716,733	\$ 1,804,804	\$ 4,386,791	\$ 4,624,292	\$ 1,367,822	\$ 3,732,538
8980 Interfund Transfers In	-	25,629	-	-	-	-
8990 Intrafund and Subfund Transfers In	1,193,962	2,378,591	-	893,628	893,628	-
Total Other Financing Sources	\$ 1,193,962	\$ 2,404,220	\$ -	\$ 893,628	\$ 893,628	\$ -
Total Revenues and Other Financing Sources	\$ 2,910,695	\$ 4,209,024	\$ 4,386,791	\$ 5,517,920	\$ 2,261,450	\$ 3,732,538

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
Uses:						
1300 Instructional Salaries Part Time	61,821	62,641	-	-	48,148	60,000
1400 Noninstructional Salaries Part Time	17,906	50,824	80,000	104,110	44,489	-
Total Academic Salaries	\$ 79,727	\$ 113,465	\$ 80,000	\$ 104,110	\$ 92,637	\$ 60,000
2100 Noninstructional Salaries Full Time	65,722	72,789	72,891	72,891	77,119	85,635
2200 Instructional Aides Full Time	25,284	25,284	25,790	25,790	23,445	25,790
2300 Variable Non-Instructional	738,779	753,896	763,000	763,000	702,095	783,000
2400 Variable Classroom Aide	23,043	20,977	-	-	23,173	-
2600 Variable Aide Other	1,680	981	-	-	2,792	-
Total Classified Salaries	\$ 854,508	\$ 873,927	\$ 861,681	\$ 861,681	\$ 828,624	\$ 894,425
3000 Benefits	159,870	165,622	116,321	116,321	150,533	120,872
Total Salaries and Benefits	\$ 1,094,105	\$ 1,153,014	\$ 1,058,002	\$ 1,082,112	\$ 1,071,794	\$ 1,075,297
4000 Supplies and Materials	\$ 192,666	\$ 315,268	\$ 574,205	\$ 1,062,574	\$ 266,188	\$ 515,844
5100 Consultants	27,185	35,670	37,000	37,000	28,315	37,000
5200 Travel	5,219	24,874	25,000	24,555	24,819	25,000
5300 Dues and Memberships	-	3,763	-	-	30,068	-
5500 Utilities and Housekeeping	1,547	2,293	850	850	43,342	1,394
5600 Contract Services	1,603	2,815	62,685	75,220	73,089	2,700
5690 Other Operating Expenses	68,910	51,522	743,064	943,064	8,841	654,307
5800 Other Services and Expenses	5,628	58,564	269,310	250,383	115,120	70,024
5910 Indirect Costs	31,578	(6,312)	-	-	-	-
Total Other Operating Expenses	\$ 141,670	\$ 173,189	\$ 1,137,909	\$ 1,331,072	\$ 323,594	\$ 790,425

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
6100 Sites and Site Improvements	3,758	-	-	-	5,200	-
6200 Buildings	-	-	-	410,979	16,674	391,518
6300 Library Books	10,015	5,019	17,250	9,311	5,740	4,240
6400 Equipment	584,859	312,527	1,599,425	1,566,421	577,769	955,214
Total Capital Outlay	\$ 598,632	\$ 317,546	\$ 1,616,675	\$ 1,986,711	\$ 605,383	\$ 1,350,972
7300 Interfund Transfers Out	148,448	300,000	-	955	955	-
7800 Intrafund and Subfund Transfers Out	14,064	419,598	-	54,496	54,496	-
Total Transfers and Other Outgo	\$ 162,512	\$ 719,598	\$ -	\$ 55,451	\$ 55,451	\$ -
Total Expenses	\$ 2,189,585	\$ 2,678,615	\$ 4,386,791	\$ 5,517,920	\$ 2,322,410	\$ 3,732,538
Net Revenues Over (Under) Expenses	\$ 721,110	\$ 1,530,409	\$ -	\$ -	\$ (60,960)	\$ -
Beginning Fund Balance	1,270,788	1,991,897	3,522,326	3,522,306	3,522,306	2,608,239
Ending Fund Balance	\$ 1,991,898	\$ 3,522,306	\$ 3,522,326	\$ 3,522,306	\$ 3,461,346	\$ 2,608,239
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	469,503	469,503	-	401,119
			<u>469,503</u>	<u>469,503</u>		<u>401,119</u>
<u>Unrestricted Reserves</u>						
7999 Undesignated College and DO Reserves	-	-	3,052,823	3,052,803	-	2,207,120
			<u>3,052,823</u>	<u>3,052,803</u>		<u>2,207,120</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 3,522,326	\$ 3,522,306	\$ -	\$ 2,608,239

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	14,535	14,355	-	-	2,060	-
Total Federal Revenues	\$ 14,535	\$ 14,355	\$ -	\$ -	\$ 2,060	\$ -
8659 Other Reimbursable Categorical Programs	11,034	8,139	-	-	7,254	-
Total Other State Revenues	\$ 11,034	\$ 8,139	\$ -	\$ -	\$ 7,254	\$ -
8830 Contract Services	42,894	10,154	-	-	3,786	-
8851 Rentals and Leases	16,812	15,709	-	-	-	-
8870 Other Student Fees and Charges	34,300	-	-	-	2,200	-
8880 Other Student Fees	5,104	652	-	-	21,554	-
8890 Other Local Revenues	208,316	174,478	-	45,920	158,888	-
Total Other Local Revenues	\$ 307,426	\$ 200,993	\$ -	\$ 45,920	\$ 186,428	\$ -
Total Revenues	\$ 332,995	\$ 223,487	\$ -	\$ 45,920	\$ 195,742	\$ -
8980 Interfund Transfers In	49	-	-	-	-	-
8990 Intrafund and Subfund Transfers In	299,944	2,000	-	17,000	16,000	-
Total Other Financing Sources	\$ 299,993	\$ 2,000	\$ -	\$ 17,000	\$ 16,000	\$ -
Total Revenues and Other Financing Sources	\$ 632,988	\$ 225,487	\$ -	\$ 62,920	\$ 211,742	\$ -

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adopted Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	53,223	16,164	-
1300 Instructional Salaries Part Time	26,983	267	-	-	267	-
1400 Noninstructional Salaries Part Time	54,811	34,640	61,000	131,098	48,148	-
Total Academic Salaries	\$ 81,794	\$ 34,907	\$ 61,000	\$ 184,321	\$ 64,579	\$ -
2100 Noninstructional Salaries Full Time	8,186	8,424	8,557	8,557	7,844	8,557
2300 Variable Non-Instructional	5,824	2,383	9,760	55,839	5,033	-
2400 Variable Classroom Aide	26,749	32,190	-	-	14,065	-
2600 Variable Aide Other	22,777	-	24,225	24,225	-	-
Total Classified Salaries	\$ 63,536	\$ 42,997	\$ 42,542	\$ 88,621	\$ 26,942	\$ 8,557
3000 Benefits	14,606	10,616	9,880	9,880	13,455	2,771
Total Salaries and Benefits	\$ 159,936	\$ 88,520	\$ 113,422	\$ 282,822	\$ 104,976	\$ 11,328
4000 Supplies and Materials	\$ 70,897	\$ 62,963	\$ 7,391	\$ 79,026	\$ 47,488	\$ -
5100 Consultants	25,608	10,500	-	-	11,845	-
5200 Travel	14,262	8,940	3,300	18,300	19,934	-
5300 Dues and Memberships	-	-	-	-	450	-
5600 Contract Services	-	14,800	370	21,370	5,419	-
5800 Other Services and Expenses	668	-	-	-	1,100	-
5900 Interprogram Charges (credits)	1,056	571	1,500	1,500	465	-
Total Other Operating Expenses	\$ 41,594	\$ 34,811	\$ 5,170	\$ 41,170	\$ 39,213	\$ -
6400 Equipment	17,264	27,508	-	26,083	29,902	-
Total Capital Outlay	\$ 17,264	\$ 27,508	\$ -	\$ 26,083	\$ 29,902	\$ -

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
7300 Interfund Transfers Out	-	-	-	-	-	500,000
7800 Intrafund and Subfund Transfers Out	534,735	-	-	6,000	6,000	488,115
Total Transfers and Other Outgo	\$ 534,735	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 988,115
Total Expenses	\$ 824,426	\$ 213,802	\$ 125,983	\$ 435,101	\$ 227,579	\$ 999,443
Net Revenues Over (Under) Expenses	\$ (191,438)	\$ 11,685	\$ (125,983)	\$ (372,181)	\$ (15,837)	\$ (999,443)
Beginning Fund Balance	787,042	595,604	606,288	607,288	607,289	1,894,250
Ending Fund Balance	\$ 595,604	\$ 607,289	\$ 480,305	\$ 235,107	\$ 591,452	\$ 894,807
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	480,305	235,107	-	894,807
			<u>480,305</u>	<u>235,107</u>		<u>894,807</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 480,305	\$ 235,107	\$ -	\$ 894,807

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8690 State Tax Subventions	-	37,070	-	-	-	-
Total Other State Revenues	\$ -	\$ 37,070	\$ -	\$ -	\$ -	\$ -
8851 Rentals and Leases	75,462	63,029	75,600	75,600	60,586	65,000
8880 Other Student Fees	8,400	-	-	-	4,000	-
8890 Other Local Revenues	14,181	308,414	-	-	992	-
Total Other Local Revenues	\$ 98,043	\$ 371,443	\$ 75,600	\$ 75,600	\$ 65,578	\$ 65,000
Total Revenues	\$ 98,043	\$ 408,513	\$ 75,600	\$ 75,600	\$ 65,578	\$ 65,000
8990 Intrafund and Subfund Transfers In	1,240,967	1,275,000	-	2,500	2,500	-
Total Other Financing Sources	\$ 1,240,967	\$ 1,275,000	\$ -	\$ 2,500	\$ 2,500	\$ -
Total Revenues and Other Financing Sources	\$ 1,339,010	\$ 1,683,513	\$ 75,600	\$ 78,100	\$ 68,078	\$ 65,000
Uses:						
1400 Noninstructional Salaries Part Time	-	-	-	2,500	8,000	-
Total Academic Salaries	\$ -	\$ -	\$ -	\$ 2,500	\$ 8,000	\$ -
2300 Variable Non-Instructional	-	1,870	-	-	-	-
Total Classified Salaries	\$ -	\$ 1,870	\$ -	\$ -	\$ -	\$ -
3000 Benefits	-	35	-	-	691	-
Total Salaries and Benefits	\$ -	\$ 1,905	\$ -	\$ 2,500	\$ 8,691	\$ -
4000 Supplies and Materials	\$ 995	\$ 657	\$ 32,326	\$ 32,326	\$ (7,577)	\$ 43,813

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
5100 Consultants	-	1,000	50,000	136,589	83,000	96,589
5200 Travel	-	1,427	10,000	10,000	866	-
5600 Contract Services	-	-	50,000	50,000	52,441	-
5800 Other Services and Expenses	-	-	175,000	175,000	2,225	-
5910 Indirect Costs	(58,673)	(29,343)	-	-	(111,734)	(148,734)
Total Other Operating Expenses	\$ (58,673)	\$ (26,916)	\$ 285,000	\$ 371,589	\$ 26,798	\$ (52,145)
6400 Equipment	-	37,590	50,000	50,000	46,450	-
Total Capital Outlay	\$ -	\$ 37,590	\$ 50,000	\$ 50,000	\$ 46,450	\$ -
7300 Interfund Transfers Out	-	276,616	-	25,000	25,000	-
7800 Intrafund and Subfund Transfers Out	1,040,968	11,778	424,150	424,150	424,150	-
Total Transfers and Other Outgo	\$ 1,040,968	\$ 288,394	\$ 424,150	\$ 449,150	\$ 449,150	\$ -
Total Expenses	\$ 983,290	\$ 301,630	\$ 791,476	\$ 905,565	\$ 523,512	\$ (8,332)
Net Revenues Over (Under) Expenses	\$ 355,720	\$ 1,381,883	\$ (715,876)	\$ (827,465)	\$ (455,434)	\$ 73,332
Beginning Fund Balance	327,706	683,426	2,066,650	2,065,308	2,065,308	1,718,801
Ending Fund Balance	\$ 683,426	\$ 2,065,309	\$ 1,350,774	\$ 1,237,843	\$ 1,609,874	\$ 1,792,133
<u>Restricted Reserves</u>						
7900 Designated Reserves	-	-	1,350,774	1,237,843	-	1,792,133
			<u>1,350,774</u>	<u>1,237,843</u>		<u>1,792,133</u>
<u>Unrestricted Reserves</u>						
			<u>0</u>	<u>0</u>		<u>0</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,350,774	\$ 1,237,843	\$ -	\$ 1,792,133

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adopted Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Restricted Reserves			0	0		0
Unrestricted Reserves			0	0		0

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
<u>District Services</u>						
Facilities	-	-	-	25,000	25,000	-
Administrative Services and Finance	1,040,968	289,394	599,150	599,150	313,150	(148,000)
Human Resources	995	657	77,777	164,366	72,423	131,943
Information Technology Services	-	-	50,000	50,000	50,000	-
Educational Planning	(58,673)	(27,916)	10,000	12,500	14,047	(734)
Police Services	-	12,221	50,000	50,000	48,890	-
Research	-	3,851	4,549	4,549	-	8,459
Purchasing	-	23,423	-	-	-	-
Total District Office Expenditures and Transfers Out	\$ 983,290	\$ 301,630	\$ 791,476	\$ 905,565	\$ 523,510	\$ (8,332)
<u>Districtwide Expenses</u>						
Total Districtwide Expenditures and Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Office and Districtwide Expenditures and Transfers Out	\$ 983,290	\$ 301,630	\$ 791,476	\$ 905,565	\$ 523,510	\$ (8,332)
<u>Board and District Office Restricted Reserves</u>						
Designated Reserves	-	-	1,350,774	1,237,843	-	1,792,133
			<u>1,350,774</u>	<u>1,237,843</u>		<u>1,792,133</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 1,350,774	\$ 1,237,843	\$ -	\$ 1,792,133

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2014-2015 TENTATIVE BUDGET**

**SECTION - III
For ALL FUNDS**

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8610 General Apportionment Revenue	53,792,881	30,724,167	35,243,087	34,399,404	18,131,621	35,583,582
8630 Education Protection Account	-	20,941,995	17,648,916	17,648,916	13,500,509	17,819,428
8671 Homeowners Revenue	729,820	707,490	663,576	663,576	340,923	669,987
8672 In Lieu of Taxes (wildlife)	4,208	621	3,182	3,182	4,266	3,212
8811 Tax Allocation, Secured Roll Revenue	59,858,862	59,394,105	64,145,633	64,145,633	64,097,642	64,765,364
8812 Tax Allocation, Supplemental Roll Revenue	419,429	744,254	803,794	803,794	(179,823)	811,560
8813 Tax Allocation, Unsecured Roll Revenue	2,559,512	2,591,253	2,798,553	2,798,553	2,539,705	2,825,591
8815 Revenue Augmentation Fund	3,730,536	-	-	-	-	-
8817 ERAF	-	4,164,126	4,497,256	4,497,256	3,572,841	4,540,705
8819 Redevelopment Agency Revenue/Residual	80,348	2,456,165	2,652,658	2,652,658	583,137	2,678,285
8874 98% of Enrollment Fees	12,852,966	15,725,916	15,852,578	15,852,578	17,833,624	15,852,582
Apportionment Revenues	\$ 134,028,562	\$ 137,450,092	\$ 144,309,233	\$ 143,465,550	\$ 120,424,445	\$ 145,550,296
8150 Student Financial Aid Revenue	52,580	42,255	-	2,345	6,300	-
8160 Veterans Education	1,876	10,791	-	-	1,608	-
Total Federal Revenues	\$ 54,456	\$ 53,046	\$ -	\$ 2,345	\$ 7,908	\$ -
8613 Apprenticeship Revenue	184,759	184,759	184,759	184,759	169,978	183,873
8614 Part Time Instructor Pay Increase	649,465	649,465	649,465	649,465	597,508	649,465
8617 Part Time Office Hours	151,769	154,247	147,775	151,769	139,627	151,769
8618 Part Time Health Revenue	33,015	33,015	33,015	33,015	30,374	33,015
8620 General Categorical Programs	151,204	325,000	103,884	103,884	183,800	85,935
8659 Other Reimbursable Categorical Programs	16,472	17,695	-	-	17,068	-
8680 Lottery Revenue	3,698,261	4,014,196	3,888,318	3,915,723	2,342,872	3,920,637
8690 State Tax Subventions	5	814,643	794,267	794,253	758,841	794,253
Total Other State Revenues	\$ 4,884,950	\$ 6,193,020	\$ 5,801,483	\$ 5,832,868	\$ 4,240,068	\$ 5,818,947

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
8820 Contributions and Gifts	153,582	192,213	206,213	206,213	154,847	171,081
8830 Contract Services	224,440	230,071	100,000	100,000	97,348	100,000
8840 Sales and Commissions	164,713	99,352	-	91,373	91,601	-
8851 Rentals and Leases	517,518	551,202	468,680	623,501	517,215	510,946
8860 Interest and Investment Income	125,801	84,188	90,000	90,000	74,093	121,000
8874 2% of Enrollment Fees	262,306	248,735	323,794	323,794	361,348	323,794
8870 Other Student Fees and Charges	1,665,374	1,776,100	1,223,319	1,958,752	1,902,423	1,847,691
8880 Nonresident Tuition	10,705,176	11,695,201	12,321,779	13,392,882	13,100,026	13,594,305
8880 Other Student Fees	366,855	439,762	1,325,000	481,011	575,104	1,425,000
8890 Other Local Revenues	3,305,647	3,756,533	5,429,564	6,325,828	2,753,801	4,612,103
Total Other Local Revenues	\$ 17,491,412	\$ 19,073,357	\$ 21,488,349	\$ 23,593,354	\$ 19,627,806	\$ 22,705,920
Total Revenues	\$ 156,459,380	\$ 162,769,515	\$ 171,599,065	\$ 172,894,117	\$ 144,300,227	\$ 174,075,163
8900 Other Financing Sources, Miscellaneous	1,277	1,411	-	1,105	1,184	-
8910 Proceeds of General Fixed Assets	7,928	1,347	-	532	8,096	-
8980 Interfund Transfers In	1,196,065	761,966	143,583	663,763	520,180	432,053
8990 Intrafund and Subfund Transfers In	26,444,601	26,070,513	22,253,876	22,904,212	22,887,512	26,198,727
8994 Operating Allocation	131,972,821	133,122,606	141,771,578	142,650,884	142,650,884	140,642,236
8992 District Subsidy to Colleges	2,167,023	1,049,737	569,142	569,142	569,142	-
Total Other Financing Sources	\$ 161,789,715	\$ 161,007,580	\$ 164,738,179	\$ 166,789,638	\$ 166,636,998	\$ 167,273,016
Total Revenues and Other Financing Sources	\$ 318,249,095	\$ 323,777,095	\$ 336,337,244	\$ 339,683,755	\$ 310,937,225	\$ 341,348,179

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
<u>Uses:</u>						
1100 Monthly Instructional Salary	30,616,762	30,449,361	31,928,404	31,407,126	27,769,678	32,278,573
1200 Noninstructional Salaries Full Time	12,533,249	12,147,960	13,112,048	12,895,307	11,469,849	12,667,031
1300 Instructional Salaries Part Time	24,239,795	25,501,588	27,919,490	28,932,119	26,624,248	27,830,305
1400 Noninstructional Salaries Part Time	1,423,297	1,494,625	1,363,072	1,535,213	1,282,691	1,198,021
Total Academic Salaries	\$ 68,813,103	\$ 69,593,534	\$ 74,323,014	\$ 74,769,765	\$ 67,146,466	\$ 73,973,930
2100 Noninstructional Salaries Full Time	22,365,626	22,971,504	24,980,597	24,980,597	21,810,747	25,277,072
2200 Instructional Aides Full Time	2,655,003	2,622,496	2,715,319	2,715,319	2,417,037	2,751,528
2300 Variable Non-Instructional	3,042,950	3,204,320	2,321,124	2,440,565	3,051,975	2,361,115
2400 Variable Classroom Aide	788,048	812,138	613,477	722,306	923,654	532,839
2500 Variable Manager/Supervisor Short Term Hourly	-	6,817	-	56,452	75,955	147,152
2600 Variable Aide Other	221,261	177,195	187,654	187,126	178,751	163,429
Total Classified Salaries	\$ 29,072,888	\$ 29,794,470	\$ 30,818,171	\$ 31,102,365	\$ 28,458,119	\$ 31,233,135
3000 Benefits	40,237,835	40,954,671	42,915,071	42,071,462	37,385,169	46,979,991
Total Salaries and Benefits	\$ 138,123,826	\$ 140,342,675	\$ 148,056,256	\$ 147,943,592	\$ 132,989,754	\$ 152,187,056
4000 Supplies and Materials	\$ 2,197,522	\$ 1,834,938	\$ 4,095,595	\$ 4,219,760	\$ 2,818,676	\$ 3,844,967

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
5100 Consultants	1,147,578	1,013,893	1,371,185	1,431,070	1,036,776	1,157,346
5200 Travel	383,633	483,810	614,459	673,761	473,907	629,482
5300 Dues and Memberships	269,365	255,778	225,712	230,812	290,811	224,326
5400 Insurance	2,485,638	2,651,477	2,585,000	3,197,911	2,968,850	3,230,703
5500 Utilities and Housekeeping	3,816,898	4,099,981	4,130,609	4,285,626	3,701,397	4,214,669
5600 Contract Services	2,420,117	2,483,046	3,361,699	3,462,532	3,151,550	3,055,250
5690 Other Operating Expenses	28,831	1,376,145	2,206,602	2,475,800	882,113	1,870,476
5700 Legal/Elections/Audit Expenses	726,725	1,507,642	645,000	645,000	240,530	1,517,000
5800 Other Services and Expenses	698,090	960,936	1,356,114	1,403,119	1,042,646	950,624
5900 Interprogram Charges (credits)	(54,671)	(83,527)	73,509	72,596	(86,110)	72,009
5910 Indirect Costs	(27,095)	(35,655)	-	-	(111,734)	(148,734)
Total Other Operating Expenses	\$ 11,895,109	\$ 14,713,526	\$ 16,569,889	\$ 17,878,227	\$ 13,590,736	\$ 16,773,151
6100 Sites and Site Improvements	3,758	-	1,500	1,239	5,200	1,500
6200 Buildings	3,484	6,614	7,718	418,697	27,384	399,236
6300 Library Books	98,819	81,738	76,408	87,283	66,774	65,990
6400 Equipment	994,336	1,115,980	2,656,066	2,721,108	1,161,376	1,880,141
Total Capital Outlay	\$ 1,100,397	\$ 1,204,332	\$ 2,741,692	\$ 3,228,327	\$ 1,260,734	\$ 2,346,867
7300 Interfund Transfers Out	4,546,498	6,522,896	1,321,788	1,948,433	1,840,647	1,964,530
7400 Other Transfers/Uses	19,160	72,270	-	-	-	-
7600 Other Student Payments	954	800	2,097	2,097	-	2,097
7800 Intrafund and Subfund Transfers Out	28,611,623	27,120,250	22,823,018	23,473,354	23,456,655	26,198,727
94xx District Office Assessment	131,972,821	133,122,606	141,771,578	142,650,884	142,650,884	140,642,236
Total Transfers and Other Outgo	\$ 165,151,056	\$ 166,838,822	\$ 165,918,481	\$ 168,074,768	\$ 167,948,186	\$ 168,807,590
Total Expenses	\$ 318,467,910	\$ 324,934,293	\$ 337,381,913	\$ 341,344,674	\$ 318,608,086	\$ 343,959,631

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Net Revenues Over (Under) Expenses	\$ (218,815)	\$ (1,157,198)	\$ (1,044,669)	\$ (1,660,919)	\$ (7,670,861)	\$ (2,611,452)
Beginning Fund Balance	37,825,272	37,606,457	36,449,586	36,449,257	36,449,257	34,306,616
Ending Fund Balance	\$ 37,606,457	\$ 36,449,259	\$ 35,404,917	\$ 34,788,338	\$ 28,778,396	\$ 31,695,164
<u>Board and College / DO Restricted Reserves</u>						
7901 5% General Fund Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7902 5% Board Contingency Reserve	-	-	8,240,229	8,240,229	-	8,499,755
7903 Deficit Funding Reserve	-	-	2,909,939	2,909,939	-	727,752
7904 College/DO Local Reserves (1% minimum)	-	-	3,907,999	3,907,999	-	3,469,401
7907 Load Bank and Vacation Liability Reserve	-	-	438,968	438,968	-	438,941
7908 Reserve for ISA Payback	-	-	1,499,328	488,115	-	-
7900 Designated Reserves	-	-	4,175,419	3,562,313	-	4,519,612
			<u>29,412,111</u>	<u>27,787,792</u>		<u>26,155,216</u>
<u>Unrestricted Reserves</u>						
7997 Undesignated District Reserves	-	-	24,149	24,356	-	24,149
7999 Undesignated College and DO Reserves	-	-	5,968,657	6,976,190	-	5,515,799
			<u>5,992,806</u>	<u>7,000,546</u>		<u>5,539,948</u>
Total Budgeted Reserves	\$ -	\$ -	\$ 35,404,917	\$ 34,788,338	\$ -	\$ 31,695,164

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8120 Higher Education Act	1,551,876	2,370,615	2,498,100	3,811,459	1,858,992	2,091,474
8150 Student Financial Aid Revenue	414,319	423,626	354,793	435,705	281,098	154,257
8170 Vocational & Technical Education Act (VTEA)	1,461,031	1,437,464	1,202,157	1,201,353	402,885	1,239,548
8190 Other Federal Revenues	607,943	680,755	1,705,000	3,313,908	1,002,015	2,351,796
Total Federal Revenues	\$ 4,035,169	\$ 4,912,460	\$ 5,760,050	\$ 8,762,425	\$ 3,544,990	\$ 5,837,075
8610 General Apportionments	159,279	163,409	157,750	152,958	150,841	158,982
8620 General Categorical Programs	6,331,172	6,137,002	6,070,472	8,047,670	7,318,104	7,890,010
8659 Other Reimbursable Categorical Programs	3,825,460	3,625,099	2,749,444	3,882,136	2,740,540	1,276,631
8680 Other State Non-Tax Revenues	1,395,535	1,350,528	153,887	1,445,800	908,544	262,000
8680 Lottery Revenue	633,893	1,223,025	956,650	956,650	144,954	956,660
8690 Other State Revenues	1,608,159	902,824	399,844	1,431,425	896,699	1,405,721
Total State Revenues	\$ 13,953,498	\$ 13,401,887	\$ 10,488,047	\$ 15,916,639	\$ 12,159,682	\$ 11,950,004
8820 Contributions and Gifts	26,841	223,095	51,312	405,774	266,962	320,000
8830 Contract Services	54,106	136,867	109,819	82,349	82,348	122,116
8880 Nonresident Tuition and Other Student Fees	1,665,562	1,408,821	1,471,000	1,471,000	1,296,398	1,471,000
8890 Other Local Revenues	1,404,917	2,078,811	1,798,364	2,246,010	2,000,014	1,608,917
Total Local Revenues	\$ 3,151,426	\$ 3,847,594	\$ 3,430,495	\$ 4,205,133	\$ 3,645,722	\$ 3,522,033
Total Revenues	\$ 21,140,093	\$ 22,161,941	\$ 19,678,592	\$ 28,884,197	\$ 19,350,394	\$ 21,309,112
Total Revenues and Other Financing Sources	\$ 21,140,093	\$ 22,161,941	\$ 19,678,592	\$ 28,884,197	\$ 19,350,394	\$ 21,309,112

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
Uses:						
1100 Monthly Instructional Salary	292,325	128,806	186,039	123,211	90,891	69,662
1200 Noninstructional Salaries Full Time	1,525,513	1,654,311	1,823,360	1,995,223	1,614,328	1,882,596
1300 Instructional Salaries Part Time	688,451	842,787	282,757	700,207	801,172	36,889
1400 Noninstructional Salaries Part Time	1,433,948	1,661,082	648,234	1,988,816	1,397,713	376,197
Total Academic Salaries	\$ 3,940,237	\$ 4,286,986	\$ 2,940,390	\$ 4,807,457	\$ 3,904,104	\$ 2,365,344
2100 Noninstructional Salaries Full Time	3,388,645	3,480,535	4,616,212	4,885,609	3,680,106	4,403,268
2200 Instructional Aides Full Time	59,651	47,064	37,305	62,954	42,253	49,093
2300 Variable Non-Instructional	1,771,552	1,917,746	930,818	1,908,940	2,102,802	641,272
2400 Variable Classroom Aide	201,236	209,998	14,313	219,607	284,849	21,449
2600 Variable Aide Other	60,631	58,637	1,771	28,241	70,291	18,356
Total Classified Salaries	\$ 5,481,715	\$ 5,713,980	\$ 5,600,419	\$ 7,105,351	\$ 6,180,301	\$ 5,133,438
3000 Benefits	2,664,522	2,798,289	3,140,026	3,581,145	2,851,070	3,078,285
Total Salaries and Benefits	\$ 12,086,474	\$ 12,799,255	\$ 11,680,835	\$ 15,493,953	\$ 12,935,475	\$ 10,577,067
4000 Supplies and Materials	\$ 1,661,070	\$ 2,131,023	\$ 1,561,487	\$ 1,982,182	\$ 915,553	\$ 2,033,010
5100 Consultants	1,475,770	1,030,871	287,805	1,710,780	1,366,515	1,159,517
5200 Travel	187,554	250,634	105,528	316,930	258,614	202,615
5300 Dues and Memberships	20,815	9,969	3,820	14,040	13,686	12,068
5500 Utilities and Housekeeping	5,924	7,207	3,450	8,069	5,771	3,700
5600 Contract Services	174,900	393,783	214,874	339,152	319,681	133,773
5690 Other Operating Expenses	3,261,693	3,054,846	1,296,884	3,263,700	2,593,719	771,902
5800 Other Services and Expenses	38,068	28,055	5,300	23,401	18,336	8,045
5900 Interprogram Charges (credits)	7,167	7,262	2,844	3,650	3,765	2,225
5910 Indirect Costs	256,825	313,429	135,888	437,316	246,101	186,893
Total Other Operating Expenses	\$ 5,428,716	\$ 5,096,056	\$ 2,056,393	\$ 6,117,038	\$ 4,826,188	\$ 2,480,738

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6100 Sites and Site Improvements	59,745	40,352	-	-	-	-
6200 Buildings	-	-	258,228	283,228	-	388,228
6300 Library Books	42,066	34,020	35,739	28,100	33,251	8,000
6400 Equipment	676,318	693,227	451,261	894,382	766,654	810,825
Total Capital Outlay	\$ 778,129	\$ 767,599	\$ 745,228	\$ 1,205,710	\$ 799,905	\$ 1,207,053
7300 Interfund Transfers Out	145,496	121,176	36,772	309,439	309,439	-
7500 Student Financial Aid	7,329	10,346	-	8,113	5,749	-
7600 Other Student Payments	1,163,548	1,219,447	562,078	1,991,549	1,223,916	1,615,597
7900 Grant net AR (deferrals) not yet posted	-	-	3,023,857	1,764,271	(1,537,634)	3,436,089
Total Transfers and Other Outgo	\$ 1,316,373	\$ 1,350,969	\$ 3,622,707	\$ 4,073,372	\$ 1,470	\$ 5,051,686
Total Expenses	\$ 21,270,762	\$ 22,144,902	\$ 19,666,650	\$ 28,872,255	\$ 19,478,591	\$ 21,349,554
Net Revenues Over (Under) Expenses	\$ (130,669)	\$ 17,039	\$ 11,942	\$ 11,942	\$ (128,197)	\$ (40,442)
Beginning Fund Balance	606,159	475,490	492,529	492,529	492,529	504,471
Ending Fund Balance	\$ 475,490	\$ 492,529	\$ 504,471	\$ 504,471	\$ 364,332	\$ 464,029
7998 Restricted Reserve	-	-	504,471	504,471	-	464,029
Total Budgeted Reserves	\$ -	\$ -	\$ 504,471	\$ 504,471	\$ -	\$ 464,029

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8670 State Tax Subventions	72,911	67,493	-	-	30,075	72,200
Total State Revenues	\$ 72,911	\$ 67,493	\$ -	\$ -	\$ 30,075	\$ 72,200
8810 Property Taxes	7,376,515	7,100,930	7,669,004	7,669,004	6,554,306	8,331,631
8860 Interest and Investment Income	13,425	17,985	18,884	18,884	5,847	11,352
8890 Other Local Revenues	2,970	-	-	-	15,389	-
Total Local Revenues	\$ 7,392,910	\$ 7,118,915	\$ 7,687,888	\$ 7,687,888	\$ 6,575,542	\$ 8,342,983
Total Revenues	\$ 7,465,821	\$ 7,186,408	\$ 7,687,888	\$ 7,687,888	\$ 6,605,617	\$ 8,415,183
Total Revenues and Other Financing Sources	\$ 7,465,821	\$ 7,186,408	\$ 7,687,888	\$ 7,687,888	\$ 6,605,617	\$ 8,415,183
Uses:						
7110 Bond Redemption	2,091,000	3,126,500	3,628,750	3,628,750	3,661,500	2,755,000
7120 Bond Interest and Other Charges	4,510,867	3,895,650	7,030,129	7,030,129	4,234,793	5,516,647
Total Transfers and Other Outgo	\$ 6,601,867	\$ 7,022,150	\$ 10,658,879	\$ 10,658,879	\$ 7,896,293	\$ 8,271,647
Total Expenses	\$ 6,601,867	\$ 7,022,150	\$ 10,658,879	\$ 10,658,879	\$ 7,896,293	\$ 8,271,647
Net Revenues Over (Under) Expenses	\$ 863,954	\$ 164,258	\$ (2,970,991)	\$ (2,970,991)	\$ (1,290,676)	\$ 143,536
Beginning Fund Balance	4,911,052	5,775,007	5,939,264	5,939,264	5,939,264	5,057,516
Ending Fund Balance	\$ 5,775,006	\$ 5,939,265	\$ 2,968,273	\$ 2,968,273	\$ 4,648,588	\$ 5,201,052
7912 Restricted Debt Reserve	-	-	2,968,273	2,968,273	-	5,201,052
Total Budgeted Reserves	\$ -	\$ -	\$ 2,968,273	\$ 2,968,273	\$ -	\$ 5,201,052

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8670 State Tax Subventions	141,248	57,870	-	-	62,471	150,967
Total State Revenues	\$ 141,248	\$ 57,870	\$ -	\$ -	\$ 62,471	\$ 150,967
8810 Property Taxes	13,593,637	5,956,437	6,432,952	6,432,952	12,523,107	16,172,992
8860 Interest and Investment Income	32,527	13,395	14,065	14,065	17,272	27,652
8890 Other Local Revenues	-	-	-	-	730	-
Total Local Revenues	\$ 13,626,164	\$ 5,969,832	\$ 6,447,017	\$ 6,447,017	\$ 12,541,109	\$ 16,200,644
Total Revenues	\$ 13,767,412	\$ 6,027,702	\$ 6,447,017	\$ 6,447,017	\$ 12,603,580	\$ 16,351,611
8940 Proceeds of General Long-Term Debt	-	-	-	-	3,751,471	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 3,751,471	\$ -
Total Revenues and Other Financing Sources	\$ 13,767,412	\$ 6,027,702	\$ 6,447,017	\$ 6,447,017	\$ 16,355,051	\$ 16,351,611
Uses:						
7110 Bond Redemption	7,065,000	7,206,700	2,856,750	2,856,750	2,825,500	5,331,500
7120 Bond Interest and Other Charges	4,757,102	4,420,241	7,166,055	7,166,055	7,864,002	12,644,291
Total Transfers and Other Outgo	\$ 11,822,102	\$ 11,626,941	\$ 10,022,805	\$ 10,022,805	\$ 10,689,502	\$ 17,975,791
Total Expenses	\$ 11,822,102	\$ 11,626,941	\$ 10,022,805	\$ 10,022,805	\$ 10,689,502	\$ 17,975,791
Net Revenues Over (Under) Expenses	\$ 1,945,310	\$ (5,599,239)	\$ (3,575,788)	\$ (3,575,788)	\$ 5,665,549	\$ (1,624,180)
Beginning Fund Balance	10,529,963	12,475,273	6,876,034	6,876,034	6,876,034	13,587,557
Ending Fund Balance	\$ 12,475,273	\$ 6,876,034	\$ 3,300,246	\$ 3,300,246	\$ 12,541,583	\$ 11,963,377
7912 Restricted Debt Reserve	-	-	3,300,246	3,300,246	-	11,963,377
Total Budgeted Reserves	\$ -	\$ -	\$ 3,300,246	\$ 3,300,246	\$ -	\$ 11,963,377

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	13,255	13,252	13,915	13,915	10,510	14,427
Total Local Revenues	\$ 13,255	\$ 13,252	\$ 13,915	\$ 13,915	\$ 10,510	\$ 14,427
Total Revenues	\$ 13,255	\$ 13,252	\$ 13,915	\$ 13,915	\$ 10,510	\$ 14,427
8900 Other Financing Sources, Miscellaneous	-	-	-	-	76,110	-
8980 Interfund Transfers In	2,548,450	1,624,190	-	200,690	200,690	500,000
Total Other Financing Sources	\$ 2,548,450	\$ 1,624,190	\$ -	\$ 200,690	\$ 276,800	\$ 500,000
Total Revenues and Other Financing Sources	\$ 2,561,705	\$ 1,637,442	\$ 13,915	\$ 214,605	\$ 287,310	\$ 514,427
Uses:						
7300 Interfund Transfers Out	866,757	536,270	-	447,581	447,581	297,074
Total Transfers and Other Outgo	\$ 866,757	\$ 536,270	\$ -	\$ 447,581	\$ 447,581	\$ 297,074
Total Expenses	\$ 866,757	\$ 536,270	\$ -	\$ 447,581	\$ 447,581	\$ 297,074
Net Revenues Over (Under) Expenses	\$ 1,694,948	\$ 1,101,172	\$ 13,915	\$ (232,976)	\$ (160,271)	\$ 217,353
Beginning Fund Balance	1,674,980	3,369,927	4,471,099	4,471,099	4,471,099	4,308,948
Ending Fund Balance	\$ 3,369,928	\$ 4,471,099	\$ 4,485,014	\$ 4,238,123	\$ 4,310,828	\$ 4,526,301
7906 Load Bank Liability Reserve	-	-	2,703,583	3,150,273	-	3,650,273
7907 Vacation Liability Reserve	-	-	200,000	200,000	-	200,000
7912 Restricted Debt Reserve	-	-	1,581,431	887,850	-	676,028
Total Budgeted Reserves	\$ -	\$ -	\$ 4,485,014	\$ 4,238,123	\$ -	\$ 4,526,301

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	-	-	1	1	-	1
Total Local Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 1
8980 Interfund Transfers In	125,520	126,300	127,900	127,900	127,898	128,270
Total Other Financing Sources	\$ 125,520	\$ 126,300	\$ 127,900	\$ 127,900	\$ 127,898	\$ 128,270
Total Revenues and Other Financing Sources	\$ 125,520	\$ 126,300	\$ 127,901	\$ 127,901	\$ 127,898	\$ 128,271
Uses:						
5700 Legal/Elections/Audit Expenses	20	-	-	-	-	-
5800 Other Services and Expenses	-	-	1,100	1,100	1,100	1,250
Total Other Operating Expenses	\$ 20	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,250
7110 Bond Redemption	70,000	75,000	80,000	80,000	80,000	85,000
7120 Bond Interest and Other Charges	62,697	58,497	53,997	53,997	46,800	49,197
Total Transfers and Other Outgo	\$ 132,697	\$ 133,497	\$ 133,997	\$ 133,997	\$ 126,800	\$ 134,197
Total Expenses	\$ 132,717	\$ 133,497	\$ 135,097	\$ 135,097	\$ 127,900	\$ 135,447
Net Revenues Over (Under) Expenses	\$ (7,197)	\$ (7,197)	\$ (7,196)	\$ (7,196)	\$ (2)	\$ (7,176)
Beginning Fund Balance	205,880	198,683	191,486	191,486	191,486	184,290
Ending Fund Balance	\$ 198,683	\$ 191,486	\$ 184,290	\$ 184,290	\$ 191,484	\$ 177,114
7998 Restricted Reserve	-	-	184,290	184,290	-	177,114
Total Budgeted Reserves	\$ -	\$ -	\$ 184,290	\$ 184,290	\$ -	\$ 177,114

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8652 Deferred Maintenance	-	-	-	357,973	329,336	357,973
8690 Other State Revenues	-	-	-	979,344	979,344	979,344
Total State Revenues	\$ -	\$ -	\$ -	\$ 1,337,317	\$ 1,308,680	\$ 1,337,317
8890 Other Local Revenues	1,438,408	59,628	-	258,835	258,836	-
Total Local Revenues	\$ 1,438,408	\$ 59,628	\$ -	\$ 258,835	\$ 258,836	\$ -
Total Revenues	\$ 1,438,408	\$ 59,628	\$ -	\$ 1,596,152	\$ 1,567,516	\$ 1,337,317
8980 Interfund Transfers In	427,818	3,427,888	36,772	805,276	805,276	-
8990 Intrafund and Subfund Transfers In	10,615	109,723	100,000	113,952	113,952	-
Total Other Financing Sources	\$ 438,433	\$ 3,537,611	\$ 136,772	\$ 919,228	\$ 919,228	\$ -
Total Revenues and Other Financing Sources	\$ 1,876,841	\$ 3,597,239	\$ 136,772	\$ 2,515,380	\$ 2,486,744	\$ 1,337,317
Uses:						
5600 Contract Services	-	190,602	601,398	1,048,951	27,486	618,476
Total Other Operating Expenses	\$ -	\$ 190,602	\$ 601,398	\$ 1,048,951	\$ 27,486	\$ 618,476
6100 Sites and Site Improvements	-	3	26	31,055	10,003	25,000
6200 Buildings	211,604	299,979	617,017	1,183,225	846,795	263,173
6400 Equipment	5,553	59,347	20,311	20,311	11,746	1,635
Total Capital Outlay	\$ 217,157	\$ 359,329	\$ 637,354	\$ 1,234,591	\$ 868,544	\$ 289,808

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
7800 Intrafund and Subfund Transfers Out	10,615	109,723	100,000	113,952	113,952	-
Total Transfers and Other Outgo	\$ 10,615	\$ 109,723	\$ 100,000	\$ 113,952	\$ 113,952	\$ -
Total Expenses	\$ 227,772	\$ 659,654	\$ 1,338,752	\$ 2,397,494	\$ 1,009,982	\$ 908,284
Net Revenues Over (Under) Expenses	\$ 1,649,069	\$ 2,937,585	\$ (1,201,980)	\$ 117,886	\$ 1,476,762	\$ 429,033
Beginning Fund Balance	8,175,251	9,824,319	12,761,903	12,761,903	12,761,905	13,808,661
Ending Fund Balance	\$ 9,824,320	\$ 12,761,904	\$ 11,559,923	\$ 12,879,789	\$ 14,238,667	\$ 14,237,694
7900 Designated Reserves	-	-	61,692	314,892	-	253,600
7913 Restricted Capital Reserve	-	-	11,419,731	12,564,897	-	13,984,094
7999 Undesignated Reserve	-	-	78,500	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 11,559,923	\$ 12,879,789	\$ -	\$ 14,237,694

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	34,956	11,502	-	2,840	3,418	-
Total Local Revenues	\$ 34,956	\$ 11,502	\$ -	\$ 2,840	\$ 3,418	\$ -
Total Revenues	\$ 34,956	\$ 11,502	\$ -	\$ 2,840	\$ 3,418	\$ -
Total Revenues and Other Financing Sources	\$ 34,956	\$ 11,502	\$ -	\$ 2,840	\$ 3,418	\$ -
Uses:						
4000 Supplies and Materials	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Consultants	151,957	50,000	39,908	50,622	-	35,000
5200 Travel	2,933	-	-	-	-	-
5500 Utilities and Housekeeping	1,600	-	-	-	-	-
Total Other Operating Expenses	\$ 156,490	\$ 50,000	\$ 39,908	\$ 50,622	\$ -	\$ 35,000
6200 Buildings	4,829,417	2,604,522	1,416,502	1,409,597	117,619	1,346,708
6400 Equipment	131,043	229,161	3,640	2,671	826	-
Total Capital Outlay	\$ 4,960,460	\$ 2,833,683	\$ 1,420,142	\$ 1,412,268	\$ 118,445	\$ 1,346,708
Total Expenses	\$ 5,117,556	\$ 2,883,683	\$ 1,460,050	\$ 1,462,890	\$ 118,445	\$ 1,381,708
Net Revenues Over (Under) Expenses	\$ (5,082,600)	\$ (2,872,181)	\$ (1,460,050)	\$ (1,460,050)	\$ (115,027)	\$ (1,381,708)
Beginning Fund Balance	9,433,693	4,351,093	1,504,681	1,478,912	1,478,912	1,381,708
Ending Fund Balance	\$ 4,351,093	\$ 1,478,912	\$ 44,631	\$ 18,862	\$ 1,363,885	\$ -
7913 Restricted Capital Reserve	-	-	44,631	18,862	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 44,631	\$ 18,862	\$ -	\$ -

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	342,934	171,365	-	-	305,946	375,000
8890 Other Local Revenues	290,260	287,306	-	-	214,500	290,000
Total Local Revenues	\$ 633,194	\$ 458,671	\$ -	\$ -	\$ 520,446	\$ 665,000
Total Revenues	\$ 633,194	\$ 458,671	\$ -	\$ -	\$ 520,446	\$ 665,000
8940 Proceeds of General Long-Term Debt	-	-	140,500,000	140,500,000	140,500,000	-
Total Other Financing Sources	\$ -	\$ -	\$ 140,500,000	\$ 140,500,000	\$ 140,500,000	\$ -
Total Revenues and Other Financing Sources	\$ 633,194	\$ 458,671	\$ 140,500,000	\$ 140,500,000	\$ 141,020,446	\$ 665,000
Uses:						
2100 Noninstructional Salaries Full Time	928,395	945,844	679,749	679,749	690,591	677,081
2300 Variable Non-Instructional	-	4,645	-	-	534	-
Total Classified Salaries	\$ 928,395	\$ 950,489	\$ 679,749	\$ 679,749	\$ 691,125	\$ 677,081
3000 Benefits	383,502	401,592	283,246	283,246	275,412	289,389
Total Salaries and Benefits	\$ 1,311,897	\$ 1,352,081	\$ 962,995	\$ 962,995	\$ 966,537	\$ 966,470
4000 Supplies and Materials	\$ 3,785	\$ 1,975	\$ 9,384	\$ 9,384	\$ 3,390	\$ 12,500
5100 Consultants	598,265	753,181	1,861,289	1,861,289	1,240,878	1,691,267
5200 Travel	986	3,166	2,334	2,334	329	2,500
5500 Utilities and Housekeeping	50	1,050	1,950	1,950	-	500
5800 Other Services and Expenses	298	253	-	-	216	-
Total Other Operating Expenses	\$ 599,599	\$ 757,650	\$ 1,865,573	\$ 1,865,573	\$ 1,241,423	\$ 1,694,267

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6200 Buildings	25,815,754	17,831,769	34,625,051	34,762,216	28,156,415	45,424,290
6400 Equipment	1,136,271	4,693,834	3,906,811	3,899,160	2,557,870	3,950,918
Total Capital Outlay	\$ 26,952,025	\$ 22,525,603	\$ 38,531,862	\$ 38,661,376	\$ 30,714,285	\$ 49,375,208
Total Expenses	\$ 28,867,306	\$ 24,637,309	\$ 41,369,814	\$ 41,499,328	\$ 32,925,635	\$ 52,048,445
Net Revenues Over (Under) Expenses	\$ (28,234,112)	\$ (24,178,638)	\$ 99,130,186	\$ 99,000,672	\$ 108,094,811	\$ (51,383,445)
Beginning Fund Balance	89,065,052	60,830,940	36,782,615	36,652,303	36,652,303	145,232,921
Ending Fund Balance	\$ 60,830,940	\$ 36,652,302	\$ 135,912,801	\$ 135,652,975	\$ 144,747,114	\$ 93,849,476
7913 Restricted Capital Reserve	-	-	135,912,801	135,652,975	-	93,849,476
Total Budgeted Reserves	\$ -	\$ -	\$ 135,912,801	\$ 135,652,975	\$ -	\$ 93,849,476

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
<u>Sources:</u>						
8840 Sales and Commissions	7,509,604	7,049,033	7,614,350	7,614,350	6,356,658	7,453,656
8850 Other Sales Revenue	3,039,873	3,377,159	3,450,000	3,450,000	3,144,846	3,445,000
Total Local Revenues	\$ 10,549,477	\$ 10,426,192	\$ 11,064,350	\$ 11,064,350	\$ 9,501,504	\$ 10,898,656
Total Revenues	\$ 10,549,477	\$ 10,426,192	\$ 11,064,350	\$ 11,064,350	\$ 9,501,504	\$ 10,898,656
8910 Proceeds of General Fixed Assets	445,641	390,029	455,000	455,000	274,386	395,000
8980 Interfund Transfers In	240,712	-	-	-	-	-
Total Other Financing Sources	\$ 686,353	\$ 390,029	\$ 455,000	\$ 455,000	\$ 274,386	\$ 395,000
Total Revenues and Other Financing Sources	\$ 11,235,830	\$ 10,816,221	\$ 11,519,350	\$ 11,519,350	\$ 9,775,890	\$ 11,293,656
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	1,238,209	1,186,038	1,291,050	1,291,050	1,039,381	1,200,662
2300 Variable Non-Instructional	367,745	360,147	369,710	369,710	374,842	320,000
Total Classified Salaries	\$ 1,605,954	\$ 1,546,185	\$ 1,660,760	\$ 1,660,760	\$ 1,414,223	\$ 1,520,662
3000 Benefits	611,225	622,347	685,041	685,041	542,978	652,798
Total Salaries and Benefits	\$ 2,217,179	\$ 2,168,532	\$ 2,345,801	\$ 2,345,801	\$ 1,957,201	\$ 2,173,460
4000 Supplies and Materials	\$ 24,605	\$ 29,830	\$ 24,400	\$ 24,400	\$ 30,869	\$ 24,400

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
5200 Travel	25	1,508	3,600	3,600	846	3,300
5500 Utilities and Housekeeping	60,808	62,120	61,400	61,400	58,406	61,600
5600 Contract Services	50,324	42,627	41,200	41,200	50,329	41,200
5690 Other Operating Expenses	51,019	32,559	35,000	35,000	39,390	35,000
5800 Other Services and Expenses	211,397	212,438	224,950	224,950	164,325	223,750
5930 Depreciation	102,203	6,959	19,500	19,500	-	12,500
Total Other Operating Expenses	\$ 475,776	\$ 358,211	\$ 385,650	\$ 385,650	\$ 313,296	\$ 377,350
6400 Equipment	6,026	8,707	19,000	19,000	57,201	17,000
Total Capital Outlay	\$ 6,026	\$ 8,707	\$ 19,000	\$ 19,000	\$ 57,201	\$ 17,000
7300 Interfund Transfers Out	155,590	43,694	-	40,000	45,000	-
7700 Cost of Goods Sold	8,224,680	8,096,683	8,472,500	8,472,500	7,567,710	8,447,500
Total Transfers and Other Outgo	\$ 8,380,270	\$ 8,140,377	\$ 8,472,500	\$ 8,512,500	\$ 7,612,710	\$ 8,447,500
Total Expenses	\$ 11,103,856	\$ 10,705,657	\$ 11,247,351	\$ 11,287,351	\$ 9,971,277	\$ 11,039,710
Net Revenues Over (Under) Expenses	\$ 131,974	\$ 110,564	\$ 271,999	\$ 231,999	\$ (195,387)	\$ 253,946
Beginning Fund Balance	1,055,527	1,187,502	1,298,067	1,298,067	1,298,067	1,328,377
Ending Fund Balance	\$ 1,187,501	\$ 1,298,066	\$ 1,570,066	\$ 1,530,066	\$ 1,102,680	\$ 1,582,323
7999 Undesignated Reserve	-	-	1,570,066	1,530,066	-	1,582,323
Total Budgeted Reserves	\$ -	\$ -	\$ 1,570,066	\$ 1,530,066	\$ -	\$ 1,582,323

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8840 Sales and Commissions	850,729	825,112	789,665	789,665	819,549	789,665
8850 Other Sales Revenue	156	-	-	-	2,083	-
8890 Other Local Revenues	33,757	56,523	35,000	35,000	35,912	35,000
Total Local Revenues	\$ 884,642	\$ 881,635	\$ 824,665	\$ 824,665	\$ 857,544	\$ 824,665
Total Revenues	\$ 884,642	\$ 881,635	\$ 824,665	\$ 824,665	\$ 857,544	\$ 824,665
8980 Interfund Transfers In	262,149	141,441	107,786	107,786	-	183,092
Total Other Financing Sources	\$ 262,149	\$ 141,441	\$ 107,786	\$ 107,786	\$ -	\$ 183,092
Total Revenues and Other Financing Sources	\$ 1,146,791	\$ 1,023,076	\$ 932,451	\$ 932,451	\$ 857,544	\$ 1,007,757
Uses:						
2100 Noninstructional Salaries Full Time	187,845	173,077	163,680	163,680	163,121	197,184
2300 Variable Non-Instructional	139,323	134,400	146,000	146,000	144,050	131,000
Total Classified Salaries	\$ 327,168	\$ 307,477	\$ 309,680	\$ 309,680	\$ 307,171	\$ 328,184
3000 Benefits	112,382	106,063	94,531	94,531	101,012	129,125
Total Salaries and Benefits	\$ 439,550	\$ 413,540	\$ 404,211	\$ 404,211	\$ 408,183	\$ 457,309
4000 Supplies and Materials	\$ 36,964	\$ 26,440	\$ 32,700	\$ 32,700	\$ 20,256	\$ 32,700

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
5200 Travel	-	381	-	-	99	-
5500 Utilities and Housekeeping	17,634	22,547	3,000	3,000	10,511	3,000
5600 Contract Services	10,337	20,753	23,800	23,800	32,168	23,800
5690 Other Operating Expenses	10,812	10,203	30,748	30,748	10,909	30,748
5800 Other Services and Expenses	22,444	(8,390)	6,800	6,800	(8,328)	6,800
5930 Depreciation	4,699	4,151	2,102	2,102	-	2,102
Total Other Operating Expenses	\$ 65,926	\$ 49,645	\$ 66,450	\$ 66,450	\$ 45,359	\$ 66,450
6400 Equipment	486	3,327	12,500	12,500	10,445	12,500
Total Capital Outlay	\$ 486	\$ 3,327	\$ 12,500	\$ 12,500	\$ 10,445	\$ 12,500
7700 Cost of Goods Sold	487,582	447,201	468,000	468,000	437,112	468,000
Total Transfers and Other Outgo	\$ 487,582	\$ 447,201	\$ 468,000	\$ 468,000	\$ 437,112	\$ 468,000
Total Expenses	\$ 1,030,508	\$ 940,153	\$ 983,861	\$ 983,861	\$ 921,355	\$ 1,036,959
Net Revenues Over (Under) Expenses	\$ 116,283	\$ 82,923	\$ (51,410)	\$ (51,410)	\$ (63,811)	\$ (29,202)
Beginning Fund Balance	218,026	334,308	417,230	417,230	417,230	359,354
Ending Fund Balance	\$ 334,309	\$ 417,231	\$ 365,820	\$ 365,820	\$ 353,419	\$ 330,152
7999 Undesignated Reserve	-	-	365,820	365,820	-	330,152
Total Budgeted Reserves	\$ -	\$ -	\$ 365,820	\$ 365,820	\$ -	\$ 330,152

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

<u>Description</u>	<u>Final Actuals 2011-2012</u>	<u>Final Actuals 2012-2013</u>	<u>Adoption Budget 2013-2014</u>	<u>Adjusted Budget 2013-2014</u>	<u>YTD Actuals 2013-2014</u>	<u>Tentative Budget 2014-2015</u>
<u>Sources:</u>						
8833 Contract Services, County	1,205,448	291,987	10,000	10,000	-	-
8840 Sales and Commissions	5,000	-	-	-	-	-
8880 Nonresident Tuition and Other Student Fees	-	1,479	-	-	-	-
8890 Other Local Revenues	-	-	-	-	45,000	-
Total Local Revenues	\$ 1,210,448	\$ 293,466	\$ 10,000	\$ 10,000	\$ 45,000	\$ -
Total Revenues	\$ 1,210,448	\$ 293,466	\$ 10,000	\$ 10,000	\$ 45,000	\$ -
Total Revenues and Other Financing Sources	\$ 1,210,448	\$ 293,466	\$ 10,000	\$ 10,000	\$ 45,000	\$ -
<u>Uses:</u>						
2100 Noninstructional Salaries Full Time	485,231	94,405	-	-	-	-
2300 Variable Non-Instructional	20,057	-	-	-	2,112	-
Total Classified Salaries	\$ 505,288	\$ 94,405	\$ -	\$ -	\$ 2,112	\$ -
3000 Benefits	182,266	29,057	-	-	206	-
Total Salaries and Benefits	\$ 687,554	\$ 123,462	\$ -	\$ -	\$ 2,318	\$ -
4000 Supplies and Materials	\$ 79,092	\$ 20,749	\$ 15,000	\$ 15,000	\$ -	\$ -
5100 Consultants	-	37,128	-	-	21,312	-
5500 Utilities and Housekeeping	5,945	1,574	-	-	-	-
5600 Contract Services	48,375	23,651	10,000	10,000	16,565	-
5800 Other Services and Expenses	-	-	-	-	7,975	-
5930 Depreciation	8,168	8,168	-	-	-	-
Total Other Operating Expenses	\$ 62,488	\$ 70,521	\$ 10,000	\$ 10,000	\$ 45,852	\$ -

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
6400 Equipment	-	-	-	-	30,192	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 30,192	\$ -
7300 Interfund Transfers Out	-	-	-	32,599	32,599	-
Total Transfers and Other Outgo	\$ -	\$ -	\$ -	\$ 32,599	\$ 32,599	\$ -
Total Expenses	\$ 829,134	\$ 214,732	\$ 25,000	\$ 57,599	\$ 110,961	\$ -
Net Revenues Over (Under) Expenses	\$ 381,314	\$ 78,734	\$ (15,000)	\$ (47,599)	\$ (65,961)	\$ -
Beginning Fund Balance	987,645	1,368,957	1,447,690	1,447,690	1,447,690	1,389,705
Ending Fund Balance	\$ 1,368,959	\$ 1,447,691	\$ 1,432,690	\$ 1,400,091	\$ 1,381,729	\$ 1,389,705
7999 Undesignated Reserve	-	-	1,432,690	1,400,091	-	1,389,705
Total Budgeted Reserves	\$ -	\$ -	\$ 1,432,690	\$ 1,400,091	\$ -	\$ 1,389,705

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	1,647	760	798	798	1,155	1,350
8890 Other Local Revenues	-	177,632	-	-	-	-
Total Local Revenues	\$ 1,647	\$ 178,392	\$ 798	\$ 798	\$ 1,155	\$ 1,350
Total Revenues	\$ 1,647	\$ 178,392	\$ 798	\$ 798	\$ 1,155	\$ 1,350
8911 Insurance Reimbursement	174,824	-	-	109,401	109,401	-
8980 Interfund Transfers In	100,000	260,146	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ 274,824	\$ 260,146	\$ 100,000	\$ 209,401	\$ 209,401	\$ 100,000
Total Revenues and Other Financing Sources	\$ 276,471	\$ 438,538	\$ 100,798	\$ 210,199	\$ 210,556	\$ 101,350
Uses:						
2300 Variable Non-Instructional	-	605	-	-	-	-
Total Classified Salaries	\$ -	\$ 605	\$ -	\$ -	\$ -	\$ -
3000 Benefits	-	133	-	-	-	-
Total Salaries and Benefits	\$ -	\$ 738	\$ -	\$ -	\$ -	\$ -
5400 Insurance	96,208	354,608	-	-	26,904	-
Total Other Operating Expenses	\$ 96,208	\$ 354,608	\$ -	\$ -	\$ 26,904	\$ -
6200 Buildings	4,000	-	-	-	-	-
Total Capital Outlay	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
7300 Interfund Transfers Out	145,875	-	-	109,401	109,401	-
Total Transfers and Other Outgo	\$ 145,875	\$ -	\$ -	\$ 109,401	\$ 109,401	\$ -
Total Expenses	\$ 246,083	\$ 355,346	\$ -	\$ 109,401	\$ 136,305	\$ -
Net Revenues Over (Under) Expenses	\$ 30,388	\$ 83,192	\$ 100,798	\$ 100,798	\$ 74,251	\$ 101,350
Beginning Fund Balance	402,061	432,449	515,641	515,641	515,641	593,114
Ending Fund Balance	\$ 432,449	\$ 515,641	\$ 616,439	\$ 616,439	\$ 589,892	\$ 694,464
7911 Self-Insurance Claims Reserve	-	-	616,439	616,439	-	694,464
Total Budgeted Reserves	\$ -	\$ -	\$ 616,439	\$ 616,439	\$ -	\$ 694,464

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	616,541	377,786	359,467	359,467	317,289	171,863
Total Local Revenues	\$ 616,541	\$ 377,786	\$ 359,467	\$ 359,467	\$ 317,289	\$ 171,863
Total Revenues	\$ 616,541	\$ 377,786	\$ 359,467	\$ 359,467	\$ 317,289	\$ 171,863
8980 Interfund Transfers In	1,000,000	1,000,000	1,114,002	1,114,002	1,114,002	1,078,223
Total Other Financing Sources	\$ 1,000,000	\$ 1,000,000	\$ 1,114,002	\$ 1,114,002	\$ 1,114,002	\$ 1,078,223
Total Revenues and Other Financing Sources	\$ 1,616,541	\$ 1,377,786	\$ 1,473,469	\$ 1,473,469	\$ 1,431,291	\$ 1,250,086
Uses:						
5100 Consultants	66,012	63,987	65,000	65,000	46,359	49,140
5400 Insurance	49,850	49,850	49,850	49,850	99,700	49,850
5800 Other Services and Expenses	4,603	1,827	2,264	2,264	880	520
Total Other Operating Expenses	\$ 120,465	\$ 115,664	\$ 117,114	\$ 117,114	\$ 146,939	\$ 99,510
7110 Bond Redemption	1,460	-	3,000	3,000	-	-
7300 Interfund Transfers Out	8,800,000	8,800,000	8,800,000	6,860,000	5,306,666	6,860,000
7400 Other Transfers/Uses	65,740	268,650	-	-	-	-
Total Transfers and Other Outgo	\$ 8,867,200	\$ 9,068,650	\$ 8,803,000	\$ 6,863,000	\$ 5,306,666	\$ 6,860,000
Total Expenses	\$ 8,987,665	\$ 9,184,314	\$ 8,920,114	\$ 6,980,114	\$ 5,453,605	\$ 6,959,510
Net Revenues Over (Under) Expenses	\$ (7,371,124)	\$ (7,806,528)	\$ (7,446,645)	\$ (5,506,645)	\$ (4,022,314)	\$ (5,709,424)
Beginning Fund Balance	29,420,663	22,049,539	14,243,010	14,243,010	14,243,010	8,648,570
Ending Fund Balance	\$ 22,049,539	\$ 14,243,011	\$ 6,796,365	\$ 8,736,365	\$ 10,220,696	\$ 2,939,146
7998 Restricted Reserve	-	-	6,796,365	8,736,365	-	2,939,146
Total Budgeted Reserves	\$ -	\$ -	\$ 6,796,365	\$ 8,736,365	\$ -	\$ 2,939,146

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	605	95	80	80	1,280	70
8890 Other Local Revenues	410,726	664,592	305,000	305,000	366,064	299,000
Total Local Revenues	\$ 411,331	\$ 664,687	\$ 305,080	\$ 305,080	\$ 367,344	\$ 299,070
Total Revenues	\$ 411,331	\$ 664,687	\$ 305,080	\$ 305,080	\$ 367,344	\$ 299,070
8980 Interfund Transfers In	69,969	-	-	-	5,000	-
Total Other Financing Sources	\$ 69,969	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Total Revenues and Other Financing Sources	\$ 481,300	\$ 664,687	\$ 305,080	\$ 305,080	\$ 372,344	\$ 299,070
Uses:						
4000 Supplies and Materials	\$ 204,757	\$ 325,486	\$ 207,600	\$ 207,600	\$ 215,267	\$ 222,600
5200 Travel	5,798	7,389	11,000	11,000	23,894	11,000
5600 Contract Services	-	-	1,500	1,500	-	1,500
5800 Other Services and Expenses	72	233	-	-	-	-
Total Other Operating Expenses	\$ 5,870	\$ 7,622	\$ 12,500	\$ 12,500	\$ 23,894	\$ 12,500
7300 Interfund Transfers Out	50,000	-	48,300	48,300	-	-
7600 Other Student Payments	3,000	-	5,000	5,000	-	5,000
Total Transfers and Other Outgo	\$ 53,000	\$ -	\$ 53,300	\$ 53,300	\$ -	\$ 5,000
Total Expenses	\$ 263,627	\$ 333,108	\$ 273,400	\$ 273,400	\$ 239,161	\$ 240,100
Net Revenues Over (Under) Expenses	\$ 217,673	\$ 331,579	\$ 31,680	\$ 31,680	\$ 133,183	\$ 58,970
Beginning Fund Balance	380,237	597,910	780,155	780,155	929,489	765,802
Ending Fund Balance	\$ 597,910	\$ 929,489	\$ 811,835	\$ 811,835	\$ 1,062,672	\$ 824,772
7900 Designated Reserves	-	-	59,000	59,000	-	59,055
7999 Undesignated Reserve	-	-	752,835	752,835	-	765,717
Total Budgeted Reserves	\$ -	\$ -	\$ 811,835	\$ 811,835	\$ -	\$ 824,772

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

<u>Description</u>	<u>Final Actuals</u> <u>2011-2012</u>	<u>Final Actuals</u> <u>2012-2013</u>	<u>Adoption Budget</u> <u>2013-2014</u>	<u>Adjusted Budget</u> <u>2013-2014</u>	<u>YTD Actuals</u> <u>2013-2014</u>	<u>Tentative Budget</u> <u>2014-2015</u>
<u>Sources:</u>						
8840 Sales and Commissions	135,428	127,778	130,000	130,000	118,323	130,000
8860 Interest and Investment Income	5,965	5,600	5,750	5,750	3,454	5,750
8880 Nonresident Tuition and Other Student Fees	283,913	289,163	286,000	286,000	272,876	286,000
Total Local Revenues	\$ 425,306	\$ 422,541	\$ 421,750	\$ 421,750	\$ 394,653	\$ 421,750
Total Revenues	\$ 425,306	\$ 422,541	\$ 421,750	\$ 421,750	\$ 394,653	\$ 421,750
8980 Interfund Transfers In	-	-	-	40,955	40,955	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 40,955	\$ 40,955	\$ -
Total Revenues and Other Financing Sources	\$ 425,306	\$ 422,541	\$ 421,750	\$ 462,705	\$ 435,608	\$ 421,750
<u>Uses:</u>						
1400 Noninstructional Salaries Part Time	5,186	2,511	2,500	2,500	5,358	4,000
Total Academic Salaries	\$ 5,186	\$ 2,511	\$ 2,500	\$ 2,500	\$ 5,358	\$ 4,000
2300 Variable Non-Instructional	51,492	46,614	46,050	46,050	65,437	46,400
Total Classified Salaries	\$ 51,492	\$ 46,614	\$ 46,050	\$ 46,050	\$ 65,437	\$ 46,400
3000 Benefits	6,836	6,012	4,624	4,624	6,162	2,995
Total Salaries and Benefits	\$ 63,514	\$ 55,137	\$ 53,174	\$ 53,174	\$ 76,957	\$ 53,395
4000 Supplies and Materials	4,939	1,744	2,000	2,955	8,985	2,000

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
5200 Travel	481	-	-	-	272	-
5300 Dues and Memberships	75	75	-	-	150	-
5500 Utilities and Housekeeping	193	256	-	-	165	-
5600 Contract Services	-	950	-	-	-	-
5690 Other Operating Expenses	9,199	8,391	8,500	8,500	8,662	8,500
5800 Other Services and Expenses	1,100	1,112	1,100	-	309	1,100
Total Other Operating Expenses	\$ 11,048	\$ 10,784	\$ 9,600	\$ 8,500	\$ 9,558	\$ 9,600
6400 Equipment	14,279	-	1,000	1,000	-	1,000
Total Capital Outlay	\$ 14,279	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
7300 Interfund Transfers Out	211,841	252,673	223,183	263,183	167,898	263,249
7700 Cost of Goods Sold	96,944	96,674	97,500	97,500	102,908	112,632
Total Transfers and Other Outgo	\$ 308,785	\$ 349,347	\$ 320,683	\$ 360,683	\$ 270,806	\$ 375,881
Total Expenses	\$ 402,565	\$ 417,012	\$ 386,457	\$ 426,312	\$ 366,306	\$ 441,876
Net Revenues Over (Under) Expenses	\$ 22,741	\$ 5,529	\$ 35,293	\$ 36,393	\$ 69,302	\$ (20,126)
Beginning Fund Balance	1,369,273	1,392,014	1,397,544	1,397,544	1,397,544	1,387,844
Ending Fund Balance	\$ 1,392,014	\$ 1,397,543	\$ 1,432,837	\$ 1,433,937	\$ 1,466,846	\$ 1,367,718
7998 Restricted Reserve	-	-	276,772	277,872	-	211,653
7999 Undesignated Reserve	-	-	1,156,065	1,156,065	-	1,156,065
Total Budgeted Reserves	\$ -	\$ -	\$ 1,432,837	\$ 1,433,937	\$ -	\$ 1,367,718

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

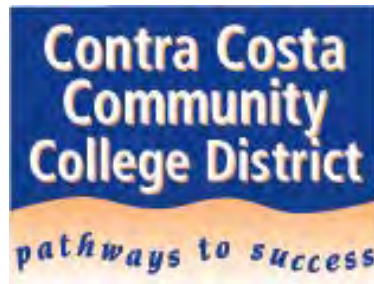
Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8150 Student Financial Aid Revenue	33,525,791	31,139,226	32,093,312	32,093,312	31,591,967	31,977,119
Total Federal Revenues	\$ 33,525,791	\$ 31,139,226	\$ 32,093,312	\$ 32,093,312	\$ 31,591,967	\$ 31,977,119
8680 Other State Non-Tax Revenues	1,664,466	1,640,376	1,410,000	1,410,000	1,761,555	1,711,798
Total State Revenues	\$ 1,664,466	\$ 1,640,376	\$ 1,410,000	\$ 1,410,000	\$ 1,761,555	\$ 1,711,798
8860 Interest and Investment Income	-	-	-	-	9	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -
Total Revenues	\$ 35,190,257	\$ 32,779,602	\$ 33,503,312	\$ 33,503,312	\$ 33,353,531	\$ 33,688,917
8980 Interfund Transfers In	151,373	148,526	-	38,564	203,629	103,215
Total Other Financing Sources	\$ 151,373	\$ 148,526	\$ -	\$ 38,564	\$ 203,629	\$ 103,215
Total Revenues and Other Financing Sources	\$ 35,341,630	\$ 32,928,128	\$ 33,503,312	\$ 33,541,876	\$ 33,557,160	\$ 33,792,132
Uses:						
7300 Interfund Transfers Out	-	13,749	-	-	-	-
7500 Student Financial Aid	35,341,630	32,914,379	33,503,312	33,541,876	33,557,160	33,792,132
Total Transfers and Other Outgo	\$ 35,341,630	\$ 32,928,128	\$ 33,503,312	\$ 33,541,876	\$ 33,557,160	\$ 33,792,132
Total Expenses	\$ 35,341,630	\$ 32,928,128	\$ 33,503,312	\$ 33,541,876	\$ 33,557,160	\$ 33,792,132
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	2,074	1,733	1,855	1,855	1,065	1,705
Total Local Revenues	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,065	\$ 1,705
Total Revenues	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,065	\$ 1,705
Total Revenues and Other Financing Sources	\$ 2,074	\$ 1,733	\$ 1,855	\$ 1,855	\$ 1,065	\$ 1,705
Uses:						
5800 Other Services and Expenses	4	4	4	4	3	4
Total Other Operating Expenses	\$ 4	\$ 4	\$ 4	\$ 4	\$ 3	\$ 4
7400 Other Transfers/Uses	5,600	-	1,000	1,000	4,000	1,800
Total Transfers and Other Outgo	\$ 5,600	\$ -	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,800
Total Expenses	\$ 5,604	\$ 4	\$ 1,004	\$ 1,004	\$ 4,003	\$ 1,804
Net Revenues Over (Under) Expenses	\$ (3,530)	\$ 1,729	\$ 851	\$ 851	\$ (2,938)	\$ (99)
Beginning Fund Balance	495,727	492,197	493,925	493,925	493,926	491,593
Ending Fund Balance	\$ 492,197	\$ 493,926	\$ 494,776	\$ 494,776	\$ 490,988	\$ 491,494
7998 Restricted Reserve	-	-	494,776	494,776	-	491,494
Total Budgeted Reserves	\$ -	\$ -	\$ 494,776	\$ 494,776	\$ -	\$ 491,494

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

Description	Final Actuals 2011-2012	Final Actuals 2012-2013	Adoption Budget 2013-2014	Adjusted Budget 2013-2014	YTD Actuals 2013-2014	Tentative Budget 2014-2015
Sources:						
8860 Interest and Investment Income	660,898	4,081,755	4,081,423	4,081,423	5,376,087	5,918,860
Total Local Revenues	\$ 660,898	\$ 4,081,755	\$ 4,081,423	\$ 4,081,423	\$ 5,376,087	\$ 5,918,860
Total Revenues	\$ 660,898	\$ 4,081,755	\$ 4,081,423	\$ 4,081,423	\$ 5,376,087	\$ 5,918,860
8980 Interfund Transfers In	8,800,000	8,800,000	8,800,000	6,860,000	5,306,666	6,860,000
Total Other Financing Sources	\$ 8,800,000	\$ 8,800,000	\$ 8,800,000	\$ 6,860,000	\$ 5,306,666	\$ 6,860,000
Total Revenues and Other Financing Sources	\$ 9,460,898	\$ 12,881,755	\$ 12,881,423	\$ 10,941,423	\$ 10,682,753	\$ 12,778,860
Uses:						
5800 Other Services and Expenses	113,356	159,613	193,255	193,255	148,012	245,029
Total Other Operating Expenses	\$ 113,356	\$ 159,613	\$ 193,255	\$ 193,255	\$ 148,012	\$ 245,029
Total Expenses	\$ 113,356	\$ 159,613	\$ 193,255	\$ 193,255	\$ 148,012	\$ 245,029
Net Revenues Over (Under) Expenses	\$ 9,347,542	\$ 12,722,142	\$ 12,688,168	\$ 10,748,168	\$ 10,534,741	\$ 12,533,831
Beginning Fund Balance	30,316,221	39,663,763	52,385,905	52,385,905	52,385,905	64,214,112
Ending Fund Balance	\$ 39,663,763	\$ 52,385,905	\$ 65,074,073	\$ 63,134,073	\$ 62,920,646	\$ 76,747,943
7998 Restricted Reserve	-	-	65,074,073	63,134,073	-	76,747,943
Total Budgeted Reserves	\$ -	\$ -	\$ 65,074,073	\$ 63,134,073	\$ -	\$ 76,747,943



APPENDICES

- A. 2014-15 BUDGET YEAR 50% LAW CALCULATION**
- B. STEP AND LONGEVITY COST ESTIMATES FOR FY 2014-15**
- C. SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY**
- D. GLOSSARY**

Appendix A

2014-15 BUDGET YEAR 50% LAW CALCULATION

Appendix A

Contra Costa Community College District

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

Based on Fund 11 2015 Tentative Budget for

ALL LOCATIONS

Budget Year: 2014-15

TB 2015 data as of 05/15/14

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	59,754,141	59,871,948	0	0	59,754,141	59,871,948
Noninstructional Salaries (CA 1200 and 1400)	408		13,166,248		0		13,166,248
Subtotal Academic Salaries	409	59,754,141	73,038,196	0	0	59,754,141	73,038,196
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		25,839,057		0		25,839,057
Noninstructional Aides (CA 2200 and 2400)	416	2,969,285	3,172,193	0	0	2,969,285	3,172,193
Subtotal Classified Salaries	419	2,969,285	29,011,250	0	0	2,969,285	29,011,250
Employee Benefits (CA 3000)	429	23,539,014	45,779,895	0	0	23,539,014	45,779,895
Supplies and Materials (CA 4000)	435		3,095,821		0		3,095,821
Other Operating Expenses and Services (CA 5000)	449	196,875	15,413,136	0	0	196,875	15,413,136
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		366,417		0		366,417
Total (409 + 419 + 429) and (435 + 449 + 451)	459	86,459,315	166,704,715	0	0	86,459,315	166,704,715
Less Exclusions for Current Expenses of Education	469	7,265,333	18,973,763	0	0	7,265,333	18,973,763
Totals for ESC 84362, 50 percent law (459 - 469)	470	79,193,982	147,730,952	0	0	79,193,982	147,730,952
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.61%	100.00%			53.61%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		73,865,476				73,865,476
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		73,865,476				73,865,476

Contra Costa Community College District

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

Based on Fund 11 2015 Tentative Budget for

CONTRA COSTA COLLEGE

Budget Year: 2014-15

TB 2015 data as of 05/15/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 18.7396%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	10,827,644	10,827,644	0	0	10,827,644	10,827,644
Noninstructional Salaries (CA 1200 and 1400)	408		3,220,107		208,413		3,428,520
Subtotal Academic Salaires	409	10,827,644	14,047,751	0	208,413	10,827,644	14,256,164
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,154,832		1,423,974		5,578,806
Noninstructional Aides (CA 2200 and 2400)	416	423,557	423,557	0	0	423,557	423,557
Subtotal Classified Salaries	419	423,557	4,578,389	0	1,423,974	423,557	6,002,363
Employee Benefits (CA 3000)	429	2,821,780	5,742,443	1,361,491	3,156,639	4,183,271	8,899,082
Supplies and Materials (CA 4000)	435		449,438		61,127		510,565
Other Operating Expenses and Services (CA 5000)	449	0	716,463	0	1,865,667	0	2,582,130
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		107,381		2,607		109,988
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,072,981	25,641,865	1,361,491	6,718,427	15,434,472	32,360,292
Less Exclusions for Current Expenses of Education	469	0	10,703	1,361,491	3,176,351	1,361,491	3,187,054
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,072,981	25,631,162	0	3,542,076	14,072,981	29,173,238
Percentage of CEE (470, col. 1 / 470, col.2)	471	54.91%	100.00%			48.24%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		12,815,581				14,586,619
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		12,815,581				14,586,619

Contra Costa Community College District

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

Based on Fund 11 2015 Tentative Budget for

DIABLO VALLEY COLLEGE

Budget Year: 2014-15

TB 2015 data as of 05/15/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 56.0323%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	35,151,124	35,268,931	0	0	35,151,124	35,268,931
Noninstructional Salaries (CA 1200 and 1400)	408		5,133,640		623,167		5,756,807
Subtotal Academic Salaires	409	35,151,124	40,402,571	0	623,167	35,151,124	41,025,738
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,191,099		4,257,759		13,448,858
Noninstructional Aides (CA 2200 and 2400)	416	1,494,584	1,697,492	0	0	1,494,584	1,697,492
Subtotal Classified Salaries	419	1,494,584	10,888,591	0	4,257,759	1,494,584	15,146,350
Employee Benefits (CA 3000)	429	9,226,707	15,542,641	4,070,931	9,438,518	13,297,638	24,981,159
Supplies and Materials (CA 4000)	435		1,771,609		182,774		1,954,383
Other Operating Expenses and Services (CA 5000)	449	0	3,115,311	0	5,578,444	0	8,693,755
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		230,123		7,796		237,919
Total (409 + 419 + 429) and (435 + 449 + 451)	459	45,872,415	71,950,846	4,070,931	20,088,458	49,943,346	92,039,304
Less Exclusions for Current Expenses of Education	469	0	1,600,000	4,070,931	9,497,455	4,070,931	11,097,455
Totals for ESC 84362, 50 percent law (459 - 469)	470	45,872,415	70,350,846	0	10,591,003	45,872,415	80,941,849
Percentage of CEE (470, col. 1 / 470, col.2)	471	65.21%	100.00%			56.67%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		35,175,423				40,470,924
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		35,175,423				40,470,924

Contra Costa Community College District

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

Based on Fund 11 2015 Tentative Budget for

LOS MEDANOS COLLEGE

Budget Year: 2014-15

TB 2015 data as of 05/15/14

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 25.2282%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	ESC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,775,373	13,775,373	0	0	13,775,373	13,775,373
Noninstructional Salaries (CA 1200 and 1400)	408		3,700,344		280,577		3,980,921
Subtotal Academic Salaires	409	13,775,373	17,475,717	0	280,577	13,775,373	17,756,294
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,894,363		1,917,029		6,811,392
Noninstructional Aides (CA 2200 and 2400)	416	1,051,144	1,051,144	0	0	1,051,144	1,051,144
Subtotal Classified Salaries	419	1,051,144	5,945,507	0	1,917,029	1,051,144	7,862,536
Employee Benefits (CA 3000)	429	4,225,194	7,650,020	1,832,911	4,249,634	6,058,105	11,899,654
Supplies and Materials (CA 4000)	435		548,580		82,293		630,873
Other Operating Expenses and Services (CA 5000)	449	196,875	1,625,591	0	2,511,660	196,875	4,137,251
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		15,000		3,510		18,510
Total (409 + 419 + 429) and (435 + 449 + 451)	459	19,248,586	33,260,415	1,832,911	9,044,703	21,081,497	42,305,118
Less Exclusions for Current Expenses of Education	469	0	413,084	1,832,911	4,276,170	1,832,911	4,689,254
Totals for ESC 84362, 50 percent law (459 - 469)	470	19,248,586	32,847,331	0	4,768,533	19,248,586	37,615,864
Percentage of CEE (470, col. 1 / 470, col.2)	471	58.60%	100.00%			51.17%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		16,423,665				18,807,932
Nonexempted Deficiency from second preceding fiscal year	473		0				0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		16,423,665				18,807,932

Appendix B

STEP AND LONGEVITY COST ESTIMATES FOR FY 2014-15

Appendix B

Step and Longevity Cost Estimates for 2014-15 Budget Year						
	Step \$	Step #	Longevity/Column \$	Longevity/Column #	TOTAL \$	TOTAL #
Local 1	\$231,000	102	\$104,000	65	\$335,000	167
Manager, Supervisor, Confidential	\$237,000	46	\$115,000	34	\$352,000	80
UF Fulltime ⁽¹⁾	\$345,000	138	\$84,000	12	\$429,000	150
UF Parttime ⁽²⁾	\$150,000	300	\$20,000	40	\$170,000	340
TOTAL	\$963,000	586	\$323,000	151	\$1,286,000	737
<p>* Costs are based on salary increases only. Fringe, statutory, etc. not included.</p> <p>⁽¹⁾ Fulltime faculty reclass (column) based on 12 per year at \$7000 per reclass.</p> <p>⁽²⁾ Parttime faculty step based on 300 per year at \$500 each, and reclass (column) based on 40 per year at \$500 each.</p>						

Appendix C

SALARY SCHEDULE AND DISTRICT BENEFITS PREMIUM HISTORY

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

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

* Projected

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

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

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

⁽⁴⁾ Medical copay \$0 to \$5

⁽⁵⁾ Medical copay \$5 to \$15

⁽⁶⁾ Dental plan switch to ACSIG Insured

⁽⁷⁾ Dental plan switch to ACSIG Self-insured

⁽⁸⁾ Restoration of 03-04 Salary Schedule

Appendix D

GLOSSARY

Appendix D

GLOSSARY

50 Percent Law

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

Accounts Payable

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

Accounts Receivable

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

Activity Code

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

Administrator

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

Allocation of Costs

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

Apportionments

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Certificates of Participation (COPs)

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

Chart of Accounts

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

Collective Bargaining - SB 160 (1975)

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

Compensated Absences

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

Current Assets

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

Debt Service Funds

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

Disabled Student Programs and Services (DSP&S)

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

Educational Administrator

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

Enterprise Funds

A subgroup of the proprietary Funds Group used account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user

charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Extended Opportunity Programs and Services (EOPS)

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent (FTE) Employees

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

Full-time Equivalent Students (FTES)

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

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

Fund

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

Fund Balance

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

Gann Limitation

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

General Purpose Tax Rate

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

Grants

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

Interfund Transfers

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

Intrafund Transfer

The transfer of moneys within a fund of the district.

Irrevocable Trust

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

Nonresident Tuition

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

Objects of Expenditure

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

- **Certificated Salaries (object series 51000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.
- **Classified Salaries (object series 52000)**
Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.
- **Employee Benefits (object series 53000)**
Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Governing Board members.
- **Supplies (object series 54000)**
Includes supplies and materials, typically with a limited lifespan.
- **Other Operating Expenses (object series 55000)**
Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

- **Capital Outlay (object series 56000)**
Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.
- **Other Outgo (object series 57000)**
Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

Proposition 13 (1978)
An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988)
An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Proposition 111 (1990)
A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Public Employees' Retirement System (PERS)
State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

Public Employment Relations Board (PERB)
Established to regulate collective bargaining between school districts and employees. Formerly called EERB.

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

- **Board 5% Reserve**
Per Board Policy 5033, a 5% Board reserve shall be set aside to address significant opportunities that present themselves through the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.
- **Board 5% Contingency Reserve**
Per Business Procedure 18.01, a 5% contingency reserve shall be set aside to address significant opportunities that present themselves throughout the year and covers the minimum prudent standard set by the State Chancellor's Office. This is calculated on the ongoing, operating expenditure budget of the District, not including interfund or intrafund transfers out.

State Teachers' Retirement System (STRS)
State law requires that school district employees, school districts, and the State, contribute to the fund for full-time certificated employees.

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

- Federal Aid:
 - Pell Grants
 - Supplemental Educational Opportunity Grant (SEOG)

Perkins
State Aid:
EOPS (Extended Opportunity Programs
and Services)
CAL Grant

Taxonomy of Programs (TOP)

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

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

Tax and Revenue Anticipation Notes (TRANS)

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

Useful Life

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

Weekly Student Contact Hours (WSCH)

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