



2010-11 TENTATIVE BUDGET REPORT

Presented to the Governing Board

June 30, 2010

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Prepared in collaboration with the Fiscal Services Staff

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

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2010-2011 TENTATIVE BUDGET

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CONTRA COSTA COMMUNITY COLLEGE DISTRICT

2010-11 Tentative Budget

Introduction:

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

The purpose of the Tentative Budget is to obtain the Board's approval of an interim budget for the new fiscal year that will carry the District through the summer while the State Legislature deliberates and adopts a final State Budget. The District has developed a set of assumptions for revenue and expenses in order to prepare the 2010-11 Tentative Budget. Expenditures have been reduced from the 2009-10 adopted budget level, and revenues have been updated utilizing current enrollment information and revenue trends. It is important to consider that the underlying assumptions for budget development will continue until the Governor actually signs the State Budget into law.

The status of the California State Budget has been in constant flux, and the District is anticipating another late record in adopting a "final" budget for the fiscal year. Although the State of California enacted a 2010-11 Budget in January 2010, a continued slow recovery in California's economy has forced the legislature to address a projected structural deficit of \$19.1 billion.

Budget planning for 2010-11 is a continuation of the State Budget crisis. The Governor's May Revise remains virtually unchanged from the Governor's Budget released in January.

Cuts	\$ 12.2B
Federal Funds/Flexibility	3.4B
Borrowing/Shifts	2.6B
Revenues	<u>0.9B</u>
Total	<u>\$ 19.1B</u>

January 2010

Budget shortfall of 19.9B
Suspension of Cal Grant
Fund Enrollment Growth 2.21%
Negative COLA -0.38%
Student Fees \$26 per unit
Cut \$20M from EOPS/PT FA Comp
Increase Career Tech Ed \$20M

May Revise 2010

Budget shortfall of 19.1B
Fund Cal Grant
Fund Enrollment Growth 2.21%
Negative COLA -0.38%
Student Fees \$26 per unit
Cut \$20M from EOPS/PT FA Comp
Increase Career Tech Ed \$20M

4CD 2010-11 Tentative Budget

Budget shortfall of 19.1B
Fund Cal Grant
Fund Enrollment Growth 0.00%
Negative COLA -0.38%
Student Fees \$26 per unit
Action not taken
Action not taken

Anticipating that significant reductions will have to be made for 2010-11 because of State cuts, last fall the District formulated strategies to reduce budgets based on projected general fund apportionment revenues, deep cuts to categorical programs and rising costs.

As of May 2010, the State Chancellor’s Office has reported to community colleges that revenues from the State general fund, property taxes, and student fees are marginally under 2009-10 budget estimates. In a continuing trend, it is reasonably expected that the District’s general fund revenue may be reduced by a proportionate amount of the statewide property tax shortfall. The Tentative Budget does not include any property tax shortfall. This element of the budget will be monitored closely prior to presentation of the Adoption Budget which may reflect an assumption for the deficit factor.

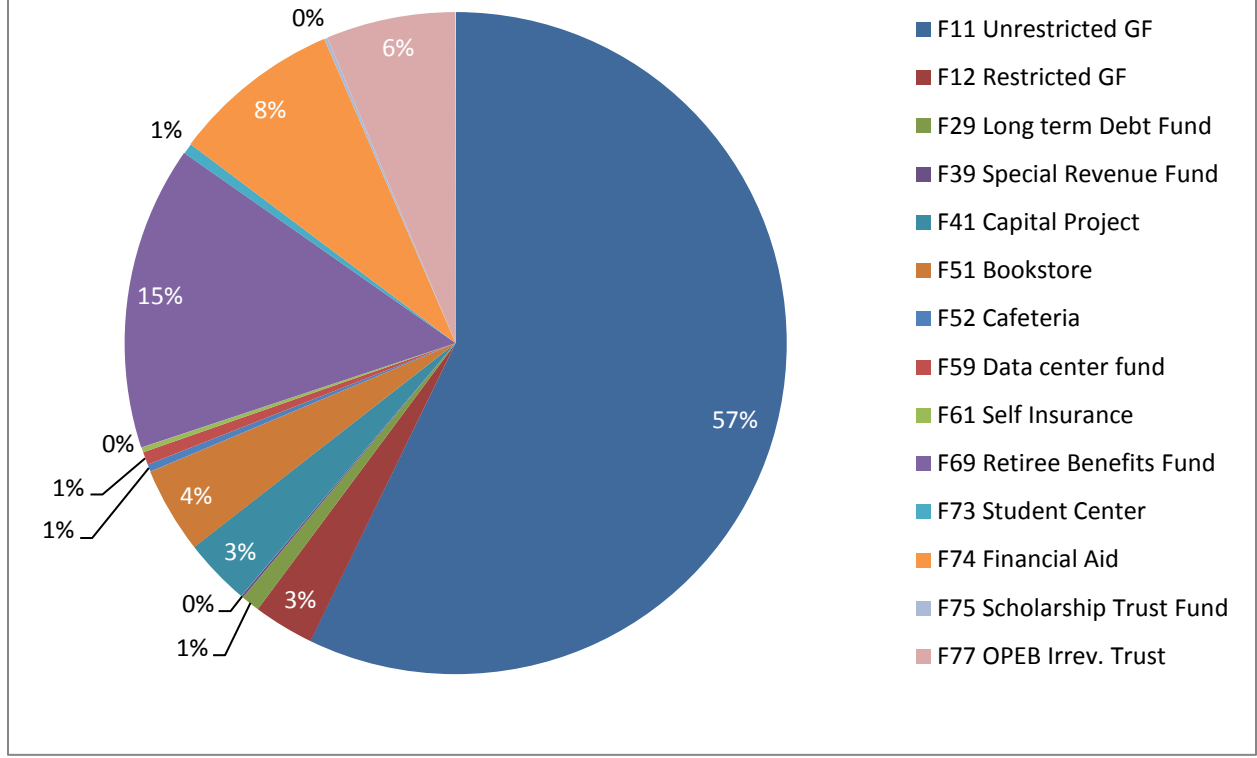
District Operations:

The District’s Tentative Budget for 2010-11 has decreased 1.21% from the fiscal year 2009-10 Adopted Budget (\$165.4M vs. \$163.4M). The Unrestricted General Fund accounts for 57.05% of the Contra Costa Community College District’s (CCCCD) revenue and expenditures, exclusive of the General Obligation (GO) Bond Funds.

<u>Fund</u>	<u>Amount</u>	<u>Percentage</u>
F11 Unrestricted GF	\$184,668,175	57.05%
F12 Restricted GF	9,513,894	2.94%
F29 Long term Debt Fund	2,950,000	0.91%
F39 Special Revenue Fund	337,577	0.10%
F41 Capital Project	10,534,071	3.25%
F51 Bookstore	13,567,788	4.19%
F52 Cafeteria	1,165,311	0.36%
F59 Data Center Fund	2,041,629	0.63%
F61 Self Insurance	761,574	0.24%
F69 Retiree Benefits Fund	47,858,709	14.78%
F73 Student Center	1,705,386	0.53%
F74 Financial Aid	26,676,879	8.24%
F75 Scholarship Trust Fund	503,261	0.16%
F77 OPEB Irrev. Trust	<u>20,426,452</u>	<u>6.31%</u>
	<u>\$323,701,774</u>	<u>100.00%</u>

This chart excludes sub-fund transfers and includes reserves.

4CD Operations (Exclusive of Bond Funds)



Implementing the New SB 361 Allocation Model:

During the past, the District used a funding mechanism that has not met its needs. The funding mechanism had no clear linkage between revenues and expenditures, and expenditures could no longer be supported by the revenues. The new SB 361 allocation model is based upon the principles inherent in the State funding formula using the current funding rates.

The transition from historical expenditure-based funding methods to a revenue-based allocation model has required a culture change in many areas. The new allocation model provides an opportunity for local resource allocation decisions to be made at the college level with the intent of improving services to students.

This new model acknowledges that the District is the legal entity and ultimately responsible for actions, decisions and legal obligations of the entire organization.

Unrestricted General Fund:

The Unrestricted General Fund accounts for the resources necessary to sustain the day-to-day operations of the colleges and the District. The 2010-11 Tentative Budget revenues generated from resident full-time equivalent students (FTES) has been reduced by 0.38% or \$560,057.

After two years of major reductions, the 2010-11 Unrestricted General Fund Tentative Budget targets have been set for the colleges and District operations. For the Unrestricted General Fund, this year's already reduced budget will be cut by \$8,735,094.

	<u>2009-10 Adoption</u> <u>Budget</u>	<u>2009-10 Revised</u> <u>Budget</u>	<u>2010-11 Tentative</u> <u>Budget</u>
Contra Costa College	\$ 29,313,024	\$ 30,124,395	\$ 27,969,541
Diablo Valley College	68,197,297	72,565,597	67,866,545
Los Medanos College	35,052,048	36,483,762	34,933,322
District Office	7,586,829	7,501,686	7,232,578
Districtwide	21,048,109	21,594,399	21,242,233
Utilities	<u>4,181,272</u>	<u>4,179,082</u>	<u>4,166,416</u>
Total	<u>\$165,378,579</u>	<u>\$172,448,921</u>	<u>\$163,410,635</u>

Tentative Budget Reductions

Contra Costa College	\$(2,052,063)
Diablo Valley College	(2,820,746)
Los Medanos College	(2,499,371)
District Office	(574,059)
Districtwide	<u>(788,855)</u>
Total	<u>\$(8,735,094)</u>

General Fund Budget Uses¹

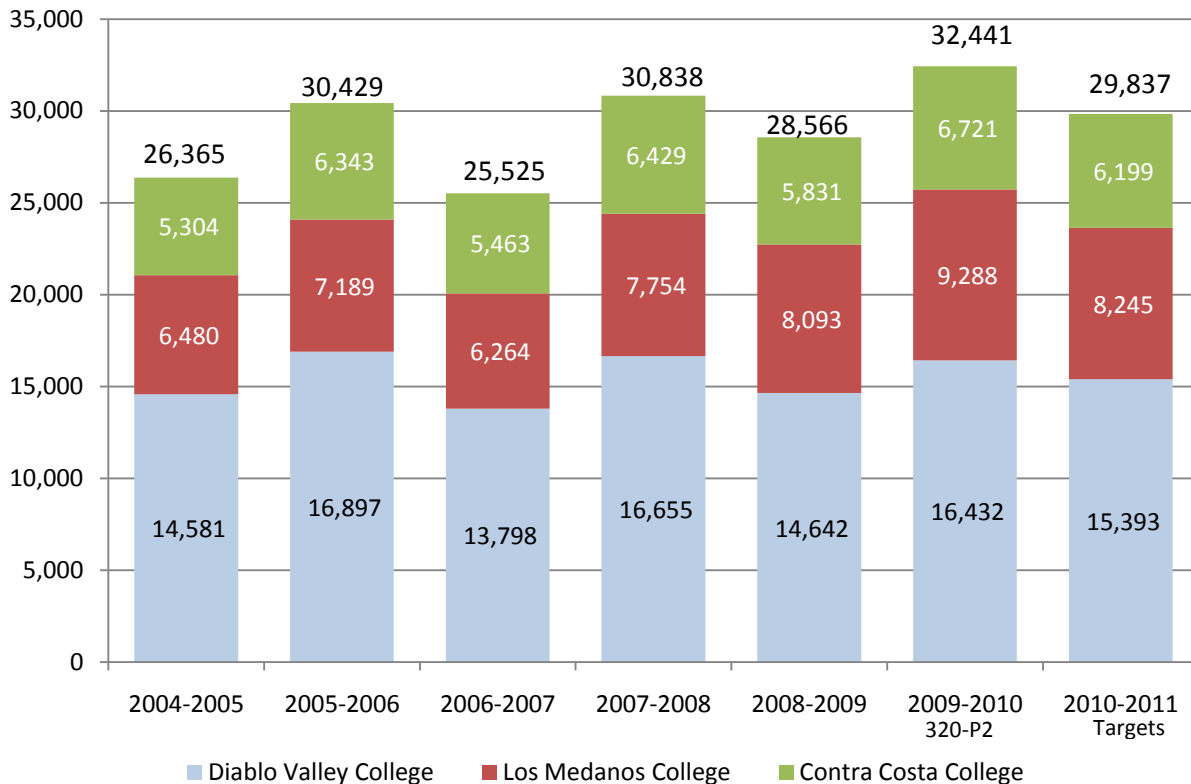
	<u>2009-10 Adoption</u> <u>Budget</u>	<u>2009-10 Revised</u> <u>Budget</u>	<u>2010-11 Tentative</u> <u>Budget</u>
Beginning Fund Balance	\$ 29,376,269	\$ 29,432,048	\$ 22,645,316
Revenues	161,732,873	165,662,190	162,022,859
Expenditures	<u>165,378,578</u>	<u>172,448,922</u>	<u>163,410,636</u>
Ending Fund Balance (comprised of reserves)	<u>\$ 25,730,564</u>	<u>\$ 22,645,316</u>	<u>\$ 21,257,539</u>

¹Excludes sub-fund transfers

Enrollment:

During fiscal year 2009-10, the District achieved unprecedented growth at the colleges. The April 2010 Apportionment Attendance Report (CCFS320) is annualized to project a total of 32,440.71 FTES to the State for funding. This total included 2,603.71 over-cap (unfunded) FTES. In good economic times, the legislature often appropriates additional year-end funds to cover over-cap enrollment, but there will be no such action this year.

320 Resident Enrollment History and Targets

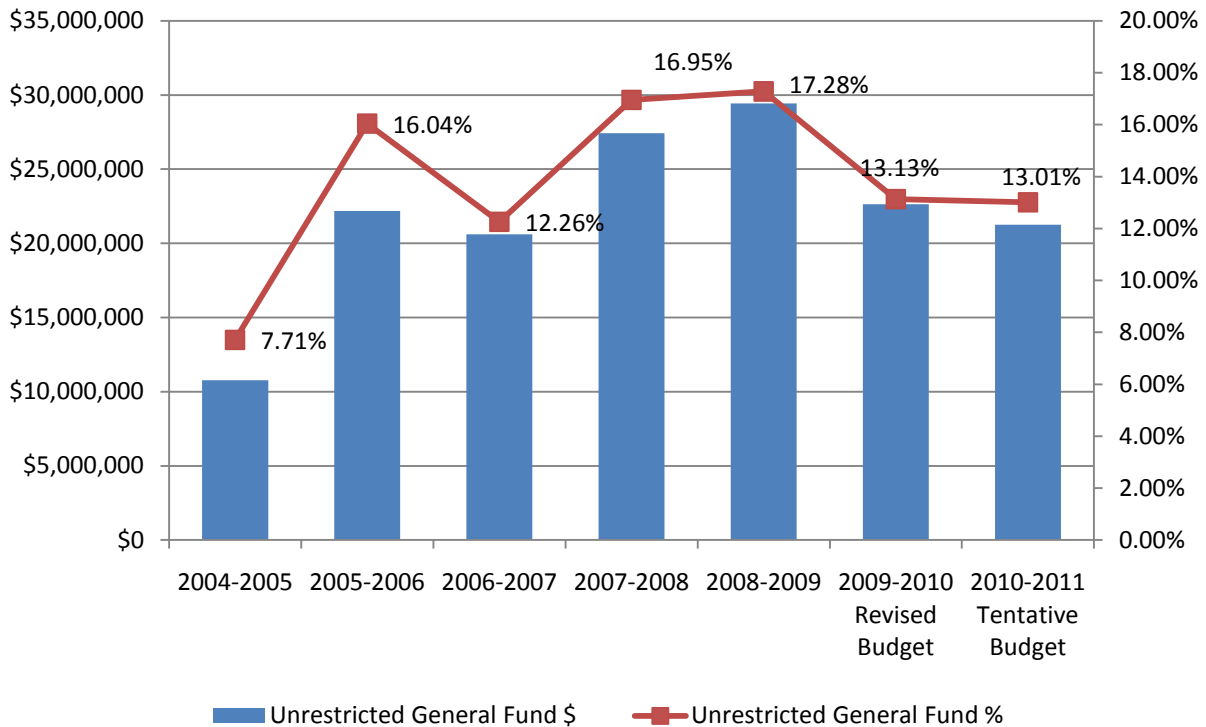


Fund Balance:

The unofficial definition of fund balance is the balance of money that comes in minus the balance of money that goes out. It is important to note that General Fund ending fund balance is one-time dollars left over at the end of the year.

The estimated ending fund balance for 2009-10 Unrestricted General Fund is \$22,645,316 or 13.13% of expenditures. The estimated ending fund balance for the 2010-11 Unrestricted General Fund Tentative Budget is \$21,257,539 or 13.01% of expenditures.

Unrestricted General Fund 11 Ending Fund Balance (Reserves)



Beginning Fund Balance (Reserves):

The 2010-11 Tentative Budget beginning fund balance is based on analysis of the 2009-10 revised budget and adjusted for known items such as the projected property tax shortfall. Year-end actuals will be used when developing the Adoption Budget. The projected 2010-11 beginning fund balance is \$22,645,316 and is comprised of the following components.

Ongoing:

- \$8,268,370 represents the carryover balance of the 5% contingency reserve
- \$8,268,370 represents the Board contingency reserve of 5%
- \$2,456,806 represents the unappropriated balance of the 2009-10 college and District Office designated reserves
- \$3,651,770 represents undesignated reserves

Districtwide Unrestricted General Fund Estimated Ending Fund Balance (Reserves)¹

	<u>2009-10 Adoption</u>	<u>2009-10 Revised</u>	<u>2010-11 Tentative</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Board 5% Reserve	\$ 8,268,370	\$ 8,268,370	\$ 8,170,532
Board Additional 5% Reserve	8,268,370	8,268,370	8,170,532
Colleges and District Office	5,345,446	2,456,806	3,089,768
Encumbrances	202,674	-	-
Undesignated Reserve	<u>3,645,704</u>	<u>3,651,770</u>	<u>1,826,707</u>
Ending Fund Balance	<u>\$25,730,564</u>	<u>\$22,645,316</u>	<u>\$21,257,539</u>

¹Excludes sub-fund transfers

May Revise Apportionment Revenue Assumptions:

COLA:

Governor's Budget

- Reduces funding for apportionments and select categorical programs by \$22.9 million to account for a negative cost-of-living adjustment (COLA), computed at -0.38% due to reductions in the statutory inflationary index.

District's Assumptions

- The 2010-11 Tentative Budget maintains the planning assumption for COLA at -0.38%. The fiscal impact of -0.38% would be a reduction of approximately \$560,000 for the District.

Growth:

Governor's Budget

- Provides \$126 million to fund enrollment growth of 2.21% (about 26,000 new full-time students)

District's Assumptions

- Given the uncertainty of the State's budget, the District's planning assumption for growth is maintained at no funded growth for 2010-11. One percent of growth for the District is equivalent to 297 FTES or approximately \$1.4M.

Student Fees:

Governor’s Budget

- Proposes student fees be maintained at \$26 per unit.

District’s Assumptions

- There are discussions taking place in Sacramento that propose a fee increase for next year. The 2010-11 Tentative Budget maintains the enrollment fee at \$26 per unit.

Other General Fund Revenue Assumptions:

Attendance Revenue:

The 2010-11 Tentative Budget revenues have been updated utilizing current enrollment information and revenue trends for the present year. Non-resident tuition is estimated from 2009-10 enrollment trends and reflects the approved rates set by the Board in January 2010. The Tentative Budget was developed based on the 2010-11 FTES targets.

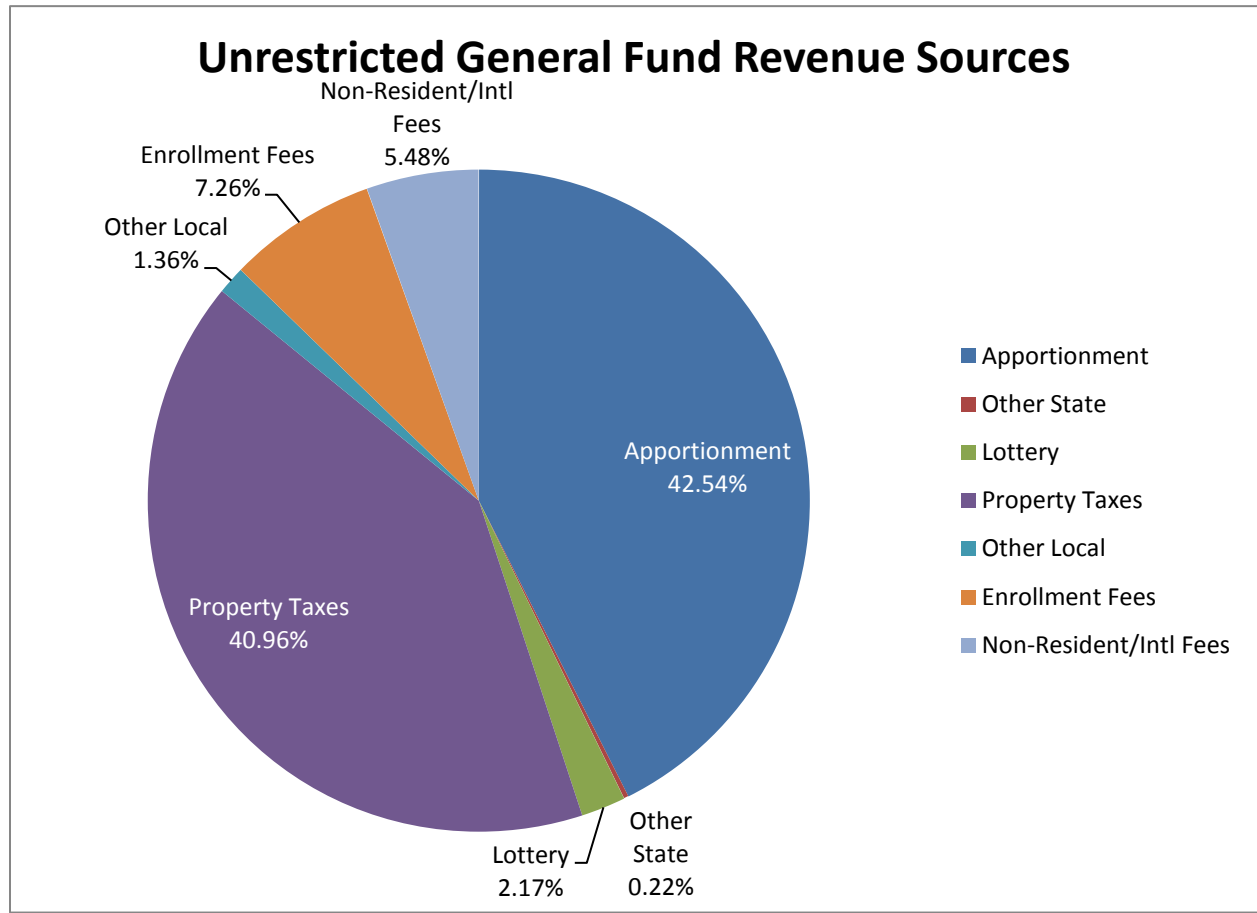
	<u>Resident</u>	<u>Non-Resident</u>	<u>Total</u>
CCC	6,199.02	167.43	6,366.45
DVC	15,392.89	1,572.38	16,965.27
LMC	<u>8,245.39</u>	<u>82.78</u>	<u>8,328.17</u>
Total	<u>29,837.30</u>	<u>1,822.59</u>	<u>31,659.89</u>

Lottery Revenue:

Unrestricted lottery revenue has been budgeted at the same rates as 2009-10, \$111 per FTES for a total of \$3.5 million. An additional \$364,089 is budgeted in Fund 12 representing \$11.50 per FTES in Proposition 20 lottery revenues. This element of the budget will be monitored closely and may be updated in the Adoption Budget.

Property Taxes:

Revenues remain fairly static for the 2010-11 Tentative Budget despite anticipating a reduction in 2009-10 Property Tax Revenues of \$810,000 or 1.15%.



Expenditure Assumptions:

When comparing the continuing increase in expenditure budgets to the decline in revenues, the result is a \$8,735,094 difference. Proportionate shares of the net deficit have been identified for each location. (see page 4)

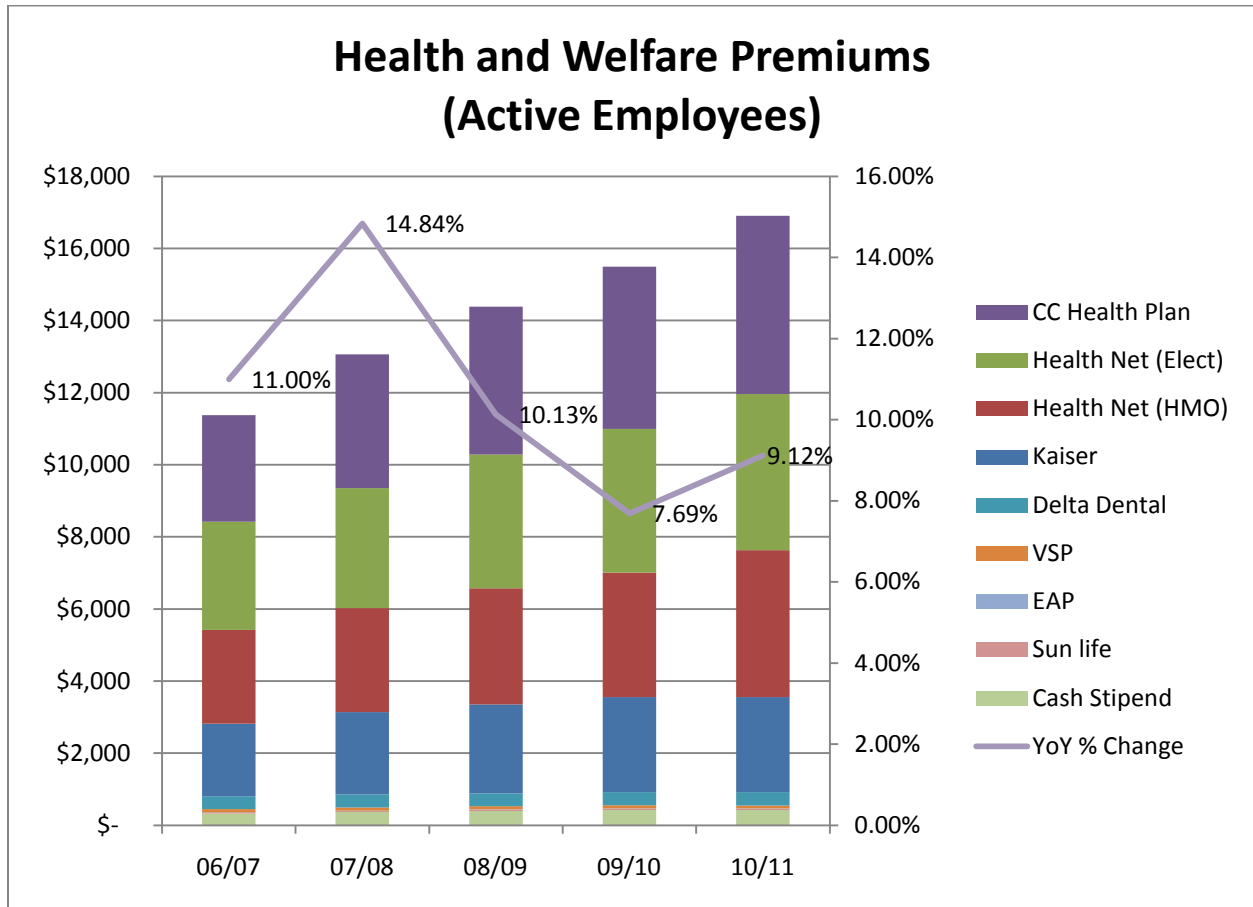
Salary Costs:

As the District downsizes the organization, the 2010-11 salary and benefit expenditure budgets reflect a reduction in personnel. Step increases, part-time faculty parity pay, sabbatical leaves, and staff development leaves, have been funded and incorporated into the 2010-11 Tentative Budget. Employee salary expenses are derived from data contained in the position control budgetary files as adjusted by the colleges.

Health and Welfare (HW) Cost:

The 2010-11 Tentative Budget reflects a net rate increase to healthcare premiums over the cost of the previous year. As these rates were not finalized until mid-June, the expenditures for current employees and retirees will be in the Adoption Budget to reflect the District’s actual plan costs.

The chart below reflects the year over year increase to the District HW active employee premiums.



Statutory/Other Benefits:

The Tentative Budget reflects a net rate increase to employer costs associated with Federal and State mandated payroll taxes and benefits by 2.04% over the cost of the previous year. The CalPERS rate still undetermined during the development of the Tentative Budget has been budgeted at 10.2% up from 9.79% in 2009-10.

STATUTORY/OTHER EMPLOYER BENEFIT BUDGET ASSUMPTIONS			
	<u>FY 2008- 2009 ACTUALS</u>	<u>FY 2009- 2010 ACTUALS</u>	<u>FY 2010-11 TENTATIVE BUDGET ASSUMPTIONS</u>
STATUTORY EMPLOYEE BENEFITS (Actual Rates)			
STRS	8.25%	8.25%	8.25%
CASH BALANCE STRS	4.00%	4.00%	4.00%
PERS	9.43%	9.79%	10.20%
PERS SAFETY	19.25%	18.73%	18.93%
SOCIAL SECURITY	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.30%	0.30%	0.72%
WORKERS' COMPENSATION	1.80%	1.80%	1.80%

Full-time Faculty Obligation (FTO):

The District has budgeted approximately 450 full-time faculty for the 2010-11 academic year, which exceeds the District's minimum FTO of 354.7 full-time equivalent faculty (FTEF) as established by the State Chancellor's Office.

50% Law:

The District will meet the 50% law that requires the District to spend at least fifty percent of its current expense of education on the salaries and associated benefits on instructors and instructional aides.

	<u>Tentative Budget</u>
Contra Costa College	49.0%
Diablo Valley College	56.5%
Los Medanos College	49.9%
Districtwide	53.2%

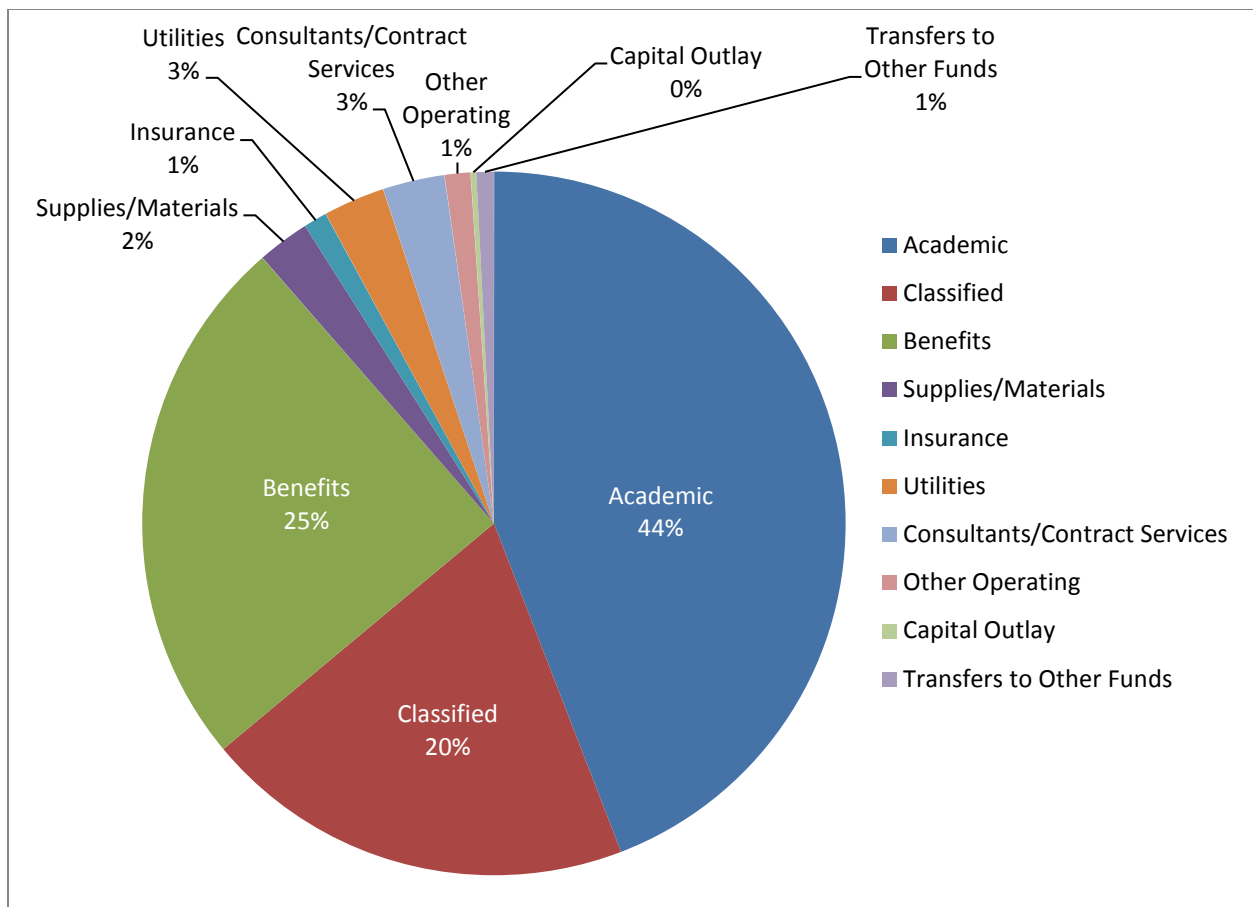
College Allocations:

The SB 361 new funding model allocates all of the resources to the college as earned. Colleges will be responsible for funding programs as part of their planning and budgeting process. In the new funding model, each college has been given discretion in making expenditure decisions that are in line with board policies, procedures, goals and priorities.

District Office and Districtwide Costs:

Annual expenditure budgets for the District Office, Districtwide Services and Regulatory costs have been developed based on the projected levels of expenditure for the current fiscal year taking into account unusual or one-time anomalies. The colleges benefit by being part of a multi-college District by sharing costs for centralized services. Assessments are then made for centralized services provided on a Districtwide basis.

UNRESTRICTED GENERAL FUND EXPENDITURES CHART



Restricted and Minor Funds:

Categorical programs:

Governor's Budget

- Proposes the suspension of the competitive Cal Grant program, with no new awards provided beginning fall of 2010.
- Cuts \$10 million from Extended Opportunity Programs and Services.
- Cuts \$10 million from Part-time Faculty Compensation.
- Increases Career-Technical Education by \$20 million.
- Maintains all categorical cuts and flexibility allowances approved in 2009-10 and does not backfill \$35 million in Federal funds provided this year to ease the cuts.

District's Assumptions

- The colleges are reviewing their programs and will develop a strategy. Fund 12 Tentative Budget includes preliminary estimates of certain State funded categorical programs.

Other Minor Funds:

The 2010-11 Tentative Budget includes preliminary budget projections for other budgetary funds of the District, e.g. Bookstore, Cafeteria, Parking, Capital Project and Student Financial Aid.

General Obligation Bonds Fund:

The budget for the 2002 and 2006 General Obligation Bonds will be developed over the summer and will be included in the 2010-11 Adoption Budget.

Other Information:

- During the 2008-09 fiscal year, the Restricted General Fund (Fund 12) was reconciled resulting in a one-time transfer from Fund 11. The sub-funds in the Unrestricted General Fund (Fund 11) were reconciled with the result of re-establishing the colleges' reserves.
- The Payroll Liability Fund (Fund 68) is currently undergoing reconciliation and there are potential financial impacts to the District. These impacts should be fully understood when the 2009-10 books are closed and reported in the Adoption Budget.

- For fiscal year 2009-10, the estimated load banking payout is \$472,154 which will reduce our undesignated Unrestricted General Fund reserve by that amount.
- For fiscal year 2009-10, the Unrestricted General Fund reserve will be reduced by severance packages and vacation payouts.
- Based on information received in mid-June, the Adoption Budget will be adjusted to reflect the revised CalPERS rate increase at 10.7% up from 10.2% in the Tentative Budget.
- Workers' Compensation rates increased from 1.801% to 2.047% however, a premium rebate will keep the overall expense the same as 2009-10.

APPENDICES

Assumptions

DO and DW Summary of Ongoing and One-Time Expenses and Reserves

Analysis of 50 Percent Law

How To Read the Budget Document

ASSUMPTIONS

	FY 2008-2009 ACTUALS	FY 2009-2010 ACTUALS	FY 20010-11 TENTATIVE BUDGET ASSUMPTIONS
HEALTH AND WELFARE PREMIUMS (Percent change from prior year)			
KAISER	8.20%	6.70%	0.16%
HEALTH NET (HMO)	11.50%	7.44%	17.87%
HEALTH NET (Elect)	11.50%	7.22%	8.77%
CC HEALTH PLAN	10.52%	9.81%	9.78%
DENTAL	1.24%	0.70%	2.26%
VISION	-3.74%	2.64%	-7.61%
EMPLOYEE ASSISTANCE PROGRAM	0.00%	0.00%	0.00%
SUN LIFE INSURANCE	0.00%	0.00%	0.00%
STATUTORY EMPLOYEE BENEFITS (Actual Rates)			
STRS	8.25%	8.25%	8.25%
CASH BALANCE STRS	4.00%	4.00%	4.00%
PERS	9.43%	9.79%	10.20%
PERS SAFETY	19.25%	18.73%	18.93%
SOCIAL SECURITY	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.30%	0.30%	0.72%
WORKERS' COMPENSATION	1.80%	1.80%	1.80%
STATE APPORTIONMENT			
COLA	0.00%	0.00%	-0.38%
GROWTH	0.00%	0.00%	0.00%
DEFICIT FACTOR	1.50%	0.00%	0.00%
WORK LOAD REDUCTION	0.00%	3.38%	3.38%
LOTTERY INCOME PER FTES	\$122	\$125	\$125
ENROLLMENT FEES			
RESIDENT FEES	\$20 Per Unit	\$26 Per Unit	\$26 Per Unit
NON RESIDENT	\$201 Per Unit	\$210 Per Unit	\$211 Per Unit
INTERNATIONAL/FACILITY USE FEES	\$208 Per Unit	\$214 Per Unit	\$216 Per Unit
OTHER FEES			
PARKING FEES	\$35 Per Sem.	\$35 Per Sem.	\$40.00 Per Sem.

District Office and Districtwide Services
FY 2010-2011 Tentative Budget
Summary of Ongoing and One-Time Expenses and Reserves

Department	09/10 Adopted Budget	09/10 Revised Budget	10/11 Proposed Budget
Chancellor's Office/Board	1,076,741	878,808	957,830
Administrative Services	613,233	740,344	415,345
Finance	-	-	340,249
Fiscal/General Services	2,901,022	2,357,096	1,564,670
Purchasing	909,885	869,885	758,449
Payroll	883,842	793,660	670,606
Internal Audit	144,174	138,224	65,065
Planning & Education Services	527,761	326,362	164,391
Research Office	162,659	162,659	124,086
Human Resources	1,891,618	1,802,033	1,846,674
Communications & Community Relations	550,654	505,654	400,017
International Ed	497,860	685,377	497,860
Information Technology	3,248,849	2,795,075	3,388,449
Facilities/Maintenance	1,322,657	1,220,895	942,191
Police Services	3,233,146	2,993,758	2,861,606
Districtwide Contractual, Regulatory & Fixed	13,155,337	13,064,337	19,093,993
TOTAL SERVICES	31,119,440	29,334,167	34,091,481
Districtwide Reserves	20,182,444	20,182,444	18,167,263
Subfund Transfers	1,964,624	2,170,565	4,632,560
Total District Office and Districtwide	53,266,508	51,687,176	56,891,304

ANALYSIS OF COMPLIANCE WITH THE 50 PERCENT LAW (Fund 11 Tentative Budget for ALL LOCATIONS)

Object Category	State Use Only (EDP)	Expenditures Before Allocation			All Locations Expenditures		
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	57,336,238	57,336,701	0	0	57,336,238	57,336,701
Noninstructional Salaries (CA 1200 and 1400)	408		13,605,791		0		13,605,791
Subtotal Academic Salaries	409	57,336,238	70,942,492	0	0	57,336,238	70,942,492
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		25,813,572		0		25,813,572
Noninstructional Aides (CA 2200 and 2400)	416		3,735,306		0		3,735,306
Subtotal Classified Salaries	419		29,548,878		0		29,548,878
Employee Benefits (CA 3000)	429	19,694,807	38,921,346	0	0	19,694,807	38,921,346
Supplies and Materials (CA 4000)	435		3,655,628		0		3,655,628
Other Operating Expenses and Services (CA 5000)	449	567,525	12,500,639	0	0	567,525	12,500,639
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		46,413		0		46,413
Total (409 + 419 + 429) and (435 + 449 + 451)	459	81,024,309	155,615,396	0	0	81,024,309	155,615,396
Less Exclusions for Current Expenses of Education	469	5,472,440	13,598,493	0	0	5,472,440	13,598,493
Totals for ESC 84362, 50 percent law (459 - 469)	470	75,551,869	142,016,903	0	0	75,551,869	142,016,903
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.20%	100.00%	0.00%	100.00%	53.20%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		71,008,451		0		71,008,451
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		71,008,451		0		71,008,451

ANALYSIS OF COMPLIANCE WITH THE 50 PERCENT LAW (Fund 11 Tentative Budget for CONTRA COSTA COLLEGE)

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 20.1343%		Contra Costa College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	11,314,998	11,315,461	0	0	11,314,998	11,315,461
Noninstructional Salaries (CA 1200 and 1400)	408		3,330,896		135,689		3,466,585
Subtotal Academic Salaries	409	11,314,998	14,646,357	0	135,689	11,314,998	14,782,046
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		4,497,303		1,130,321		5,627,624
Noninstructional Aides (CA 2200 and 2400)	416	579,806	580,226	0	0	579,806	580,226
Subtotal Classified Salaries	419	579,806	5,077,529	0	1,130,321	579,806	6,207,850
Employee Benefits (CA 3000)	429	2,731,345	5,844,157	1,102,166	2,473,550	3,833,511	8,117,707
Supplies and Materials (CA 4000)	435		1,017,365	0	34,254		1,051,619
Other Operating Expenses and Services (CA 5000)	449	101,083	1,504,621	0	999,073	101,083	2,503,694
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		8,913		1,711		10,624
Total (409 + 419 + 429) and (435 + 449 + 451)	459	14,727,232	27,898,942	1,102,166	4,774,598	15,829,398	32,673,540
Less Exclusions for Current Expenses of Education	469	0	0	1,101,839	2,622,553	1,101,839	2,622,553
Totals for ESC 84362, 50 percent law (459 - 469)	470	14,727,232	27,898,942	327	2,152,045	14,727,559	30,050,987
Percentage of CEE (470, col. 1 / 470, col.2)	471	52.79%	100.00%	0.02%	100.00%	49.01%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		13,949,471		1,076,022		15,025,493
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		13,949,471		1,076,022		15,025,493

ANALYSIS OF COMPLIANCE WITH THE 50 PERCENT LAW (Fund 11 Tentative Budget for DIABLO VALLEY COLLEGE)

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 53.5273%		Diablo Valley College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	32,762,641	32,762,641	0	0	32,762,641	32,762,641
Noninstructional Salaries (CA 1200 and 1400)	408		6,177,479		360,731		6,538,210
Subtotal Academic Salaries	409	32,762,641	38,940,120	0	360,731	32,762,641	39,300,851
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		9,482,065		3,004,970		12,487,035
Noninstructional Aides (CA 2200 and 2400)	416	1,660,018	1,964,317	0	0	1,660,018	1,964,317
Subtotal Classified Salaries	419	1,660,018	11,446,382	0	3,004,970	1,660,018	14,451,352
Employee Benefits (CA 3000)	429	7,776,960	13,656,722	2,930,119	6,575,957	10,707,079	20,232,679
Supplies and Materials (CA 4000)	435		1,828,659	0	91,063		1,719,722
Other Operating Expenses and Services (CA 5000)	449	0	3,508,635	0	2,656,044	0	6,164,679
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		9,000		4,550		13,550
Total (409 + 419 + 429) and (435 + 449 + 451)	459	42,199,619	69,189,518	2,930,119	12,693,315	45,129,738	81,882,833
Less Exclusions for Current Expenses of Education	469	0	279,000	2,929,249	6,972,084	2,929,249	7,251,084
Totals for ESC 84362, 50 percent law (459 - 469)	470	42,199,619	68,910,518	870	5,721,231	42,200,489	74,631,749
Percentage of CEE (470, col. 1 / 470, col.2)	471	61.24%	100.00%	0.02%	100.00%	56.54%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		34,455,259		2,860,615		37,315,874
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		34,455,259		2,860,615		37,315,874

ANALYSIS OF COMPLIANCE WITH THE 50 PERCENT LAW (Fund 11 Tentative Budget for LOS MEDANOS COLLEGE)

Object Category	State Use Only (EDP)	Expenditures Before Allocation		Allocated District expenditures - 26.3384%		Los Medanos College Expenditures	
		ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)	ESC 84362(a) Instruc. Salary Costs (AC 0100-5900 and AC6110) (1)	EXC 84362(b) Total (AC 0100-6799) (2)
Academic Salaries (CA 1000)							
Instructional Salaries (CA 1100 and 1300)	407	13,258,599	13,258,599	0	0	13,258,599	13,258,599
Noninstructional Salaries (CA 1200 and 1400)	408		3,423,496		177,500		3,600,996
Subtotal Academic Salaries	409	13,258,599	16,682,095	0	177,500	13,258,599	16,859,595
Classified Salaries (CA 2000)							
Noninstructional Salaries (CA 2100 and 2300)	411		6,220,303		1,478,612		7,698,915
Noninstructional Aides (CA 2200 and 2400)	416	1,185,915	1,190,763	0	0	1,185,915	1,190,763
Subtotal Classified Salaries	419	1,185,915	7,411,066	0	1,478,612	1,185,915	8,889,678
Employee Benefits (CA 3000)	429	3,712,437	7,335,225	1,441,781	3,235,735	5,154,218	10,570,960
Supplies and Materials (CA 4000)	435		839,479		44,808		884,287
Other Operating Expenses and Services (CA 5000)	449	466,442	2,525,345	0	1,306,921	466,442	3,832,266
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		20,000		2,239		22,239
Total (409 + 419 + 429) and (435 + 449 + 451)	459	18,623,393	34,813,210	1,441,781	6,245,815	20,065,174	41,059,025
Less Exclusions for Current Expenses of Education	469	0	294,204	1,441,353	3,430,651	1,441,353	3,724,855
Totals for ESC 84362, 50 percent law (459 - 469)	470	18,623,393	34,519,006	428	2,815,164	18,623,821	37,334,170
Percentage of CEE (470, col. 1 / 470, col.2)	471	53.95%	100.00%	0.02%	100.00%	49.88%	100.00%
50 Percent of Current Expense of Educatio (50% of 470, col. 2)	472		17,259,503		1,407,582		18,667,085
Nonexempted Deficiency from second preceding fiscal year	473		0		0		0
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,259,503		1,407,582		18,667,085

How To Read the Budget Document:

The 2010-2011 Tentative Budget document is presented in three sections.

Section I – All Funds, combined ongoing and one-time, including the Unrestricted General Fund, Restricted General Fund, and other restricted and minor funds of the District

Section II – Unrestricted General Fund, ongoing, by individual college, District Office and Districtwide

Section III – Unrestricted General Fund, one-time, by individual college, District Office and Districtwide

The implementation of the SB 361 funding model is evident in the presentation of this budget document, particularly when comparing the revenue projections for the Tentative Budget to prior revenue figures for the colleges. Previously, all FTES related revenue – local property taxes, enrollment fees, and State general apportionment – was budgeted and recorded as district revenue. The new model distributes the revenue to each of the colleges. The subsequent effect on the historic ending and beginning fund balances for each of the colleges was a large negative balance, offset by a large positive fund balance on the Districtwide budget.

Summary Overview: 2010-2011 TENTATIVE BUDGET - Unrestricted General Fund

	<u>Ongoing</u>	<u>One-time</u>	<u>Total</u>
Budget-Sources			
Beginning Fund Balance, from 2009-10 Ending Fund Balance			
5% Reserve	8,224,963	43,407	8,268,370
5% Board Contingency Reserve	8,268,370	-	8,268,370
Reserve for Encumbrances	-		93,261
College and District Office / Wide Reserve	706,823	1,749,983	2,456,806
Unreserved, Undesignated Fund Balance	854,443	2,704,066	3,558,509
Total Fund Balance	<u>18,054,599</u>	<u>4,590,717</u>	<u>22,645,316</u>
Revenues			
FTES Revenue	146,823,459	-	146,823,459
Federal Revenues	-	-	-
State Revenues (exclusive of FTES revenue)	3,872,371	-	3,872,371
Local Revenues (exclusive of FTES revenue)	11,327,029	-	11,327,029
Transfers In, Interfund and Subfund	5,629,059	-	5,629,059
Total Revenues	[A] <u>167,651,918</u>	-	<u>167,651,918</u>
Total Resources	[B] <u>185,706,517</u>	<u>4,590,717</u>	<u>190,297,234</u>
Budget-Uses			
Expenditures			
Permanent Employee Salaries			
Faculty: Instructional & Non Instructional	39,981,922	-	39,981,922
Management: Certificated & Classified	12,474,731	-	12,474,731
Classified Employees	24,190,749	7,792	24,198,541
Total Permanent Employee Salaries	<u>76,647,402</u>	<u>7,792</u>	<u>76,655,194</u>
Part-time Employee Salaries			
Faculty: Instructional	24,104,037	-	24,104,037
Faculty: Non Instructional	911,366	-	911,366
Classified Employees	2,808,713	-	2,808,713
Total Part-time Employee Salaries	<u>27,824,116</u>	-	<u>27,824,116</u>
Benefits	<u>40,288,498</u>	<u>2,314</u>	<u>40,290,812</u>
Total Salaries & Benefits	144,760,016	10,106	144,770,122
Operating Expenses			
CCC	1,778,688	-	1,778,688
DVC	3,191,203	-	3,191,203
LMC	2,549,698	-	2,549,698
D.O. & District-wide	9,811,290	-	9,811,290
Total Operating Expenses	<u>17,330,879</u>	-	<u>17,330,879</u>
Interfund and Subfund Transfers Out	3,817,700	3,120,994	6,938,694
Total Expenditures	[C] <u>165,908,595</u>	<u>3,131,100</u>	<u>169,039,695</u>
Net Revenues over (under) Expenditures	[A] - [C] 1,743,323	(3,131,100)	(1,387,777)
Total Ending Fund Balance	[B] - [C] 19,797,922	1,459,617	21,257,539
Components of Ending Fund Balance			
5% General Fund Reserve	8,170,026	506	8,170,532
5% Board Contingency Reserve	8,170,532	-	8,170,532
Reserve for Encumbrances	-	-	-
College & District Office/Districtwide Reserves	1,743,323	1,346,953	3,090,276
Unreserved, Undesignated Fund Balanc	<u>1,714,041</u>	<u>112,158</u>	<u>1,826,199</u>

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2010-2011 TENTATIVE BUDGET**

**SECTION - I
For ALL FUNDS**

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	66,840,628	68,467,949	64,569,271	64,921,731	43,466,836	68,932,129
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	-	753,700
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	-	4,300
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,883,832	61,789,100
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	-	1,228,800
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	-	2,437,500
8817 ERAF	2,792,953	-	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	150,045
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	11,093,748	11,655,701	11,527,885
Apportionment Revenues	\$ 149,192,996	\$ 147,889,954	\$ 147,091,979	\$ 147,453,598	\$ 117,013,686	\$ 146,823,459
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
8160 Veterans Education	851	845	-	3,091	4,764	-
8190 Other Federal Revenues	-	-	-	900,634	900,634	-
Total Federal Revenues	\$ 22,601	\$ 28,465	\$ 28,000	\$ 931,725	\$ 943,658	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	161,156	181,960
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	614,003	545,551	-
8617 Part Time Office Hours	284,361	336,647	202,671	202,671	126,213	30,351
8618 Part Time Health Revenue	88,121	102,058	62,464	62,464	25,495	150,253
8620 General Categorical Programs	16,393	15,560	15,560	15,560	54,157	-
8659 Other Reimbursable Categorical Programs	-	7,324	-	(2,432)	-	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	1,982,621	3,509,807
8690 State Tax Subventions	301	15,217	-	-	-	-
Total Other State Revenues	\$ 6,223,138	\$ 5,412,798	\$ 4,080,616	\$ 4,692,187	\$ 2,895,193	\$ 3,872,371

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8815 Revenue Augmentation Fund	-	3,436,153	-	-	-	-
8830 Contract Services	213,707	115,392	-	88,737	169,459	-
8840 Sales and Commissions	133,371	81,424	-	139,092	144,418	-
8851 Rentals and Leases	398,199	500,907	102,600	306,940	474,138	-
8860 Interest and Investment Income	1,050,390	434,081	200,000	200,000	77,234	-
8874 2% of Enrollment Fees	179,163	180,971	226,216	226,403	237,871	235,263
8870 Other Student Fees and Charges	623,556	1,052,773	551,720	893,202	1,291,955	694,188
8880 Nonresident Tuition	6,892,219	8,320,002	854,738	8,553,642	9,285,022	8,885,599
8880 Other Student Fees	609,780	372,128	7,253,670	84,891	287,297	1,225,000
8890 Other Local Revenues	2,993,073	4,086,013	1,343,334	1,893,619	2,373,492	286,979
Total Other Local Revenues	\$ 13,093,458	\$ 18,579,844	\$ 10,532,278	\$ 12,386,526	\$ 14,340,886	\$ 11,327,029
Total Revenues	\$ 168,532,193	\$ 171,911,061	\$ 161,732,873	\$ 165,464,036	\$ 135,193,423	\$ 162,022,859
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	1,942	2,084	-
8910 Proceeds of General Fixed Assets	-	612	-	2,967	2,967	-
8980 Transfers In	18,436	455,364	-	193,245	63,544	-
8990 Subfund Transfers In	907,685	15,132,315	5,346,427	8,975,359	2,666,310	5,629,059
Total Other Financing Sources	\$ 929,681	\$ 15,591,067	\$ 5,346,427	\$ 9,173,513	\$ 2,734,905	\$ 5,629,059
Total Revenues and Other Financing Sources	\$ 169,461,874	\$ 187,502,128	\$ 167,079,300	\$ 174,637,549	\$ 137,928,328	\$ 167,651,918

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1100 Monthly Instructional Salary	30,285,950	32,549,980	33,112,340	32,925,880	30,158,987	33,259,550
1200 Noninstructional Salaries Full Time	12,178,819	13,508,082	14,656,748	14,185,960	12,721,387	13,804,346
1300 Instructional Salaries Part Time	28,651,392	27,713,728	26,681,841	27,007,895	23,011,651	24,104,037
1400 Noninstructional Salaries Part Time	1,268,026	1,511,026	1,150,091	1,220,324	1,243,972	911,366
Total Academic Salaries	\$ 72,384,187	\$ 75,282,816	\$ 75,601,020	\$ 75,340,059	\$ 67,135,997	\$ 72,079,299
2100 Noninstructional Salaries Full Time	23,111,788	25,211,368	30,292,730	29,585,144	24,720,020	26,302,646
2200 Instructional Aides Full Time	2,954,464	3,241,573	3,575,256	3,570,512	3,050,912	3,288,652
2300 Variable Non-Instructional	4,577,843	4,603,844	2,378,739	3,015,457	3,301,675	1,899,806
2400 Variable Classroom Aide	901,139	971,088	560,390	707,203	719,100	661,509
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	340,763	324,647	308,466	233,613	192,413	247,398
Total Classified Salaries	\$ 31,900,932	\$ 34,352,520	\$ 37,115,581	\$ 37,111,929	\$ 31,984,120	\$ 32,400,011
3000 Benefits	33,649,619	35,749,496	38,575,577	38,273,397	33,013,308	40,290,812
Total Salaries and Benefits	\$ 137,934,738	\$ 145,384,832	\$ 151,292,178	\$ 150,725,385	\$ 132,133,425	\$ 144,770,122
4000 Supplies and Materials	\$ 2,832,475	\$ 3,309,071	\$ 3,620,433	\$ 3,472,347	\$ 2,532,502	\$ 3,928,993
5100 Consultants	1,090,621	1,314,820	1,239,489	1,542,263	832,559	959,759
5200 Travel	456,249	447,003	657,297	631,562	297,897	487,366
5300 Dues and Memberships	187,205	226,498	216,690	234,907	269,943	163,917
5400 Insurance	1,582,832	1,584,080	1,800,220	1,769,220	2,043,289	1,770,189
5500 Utilities and Housekeeping	4,398,971	5,068,913	4,710,023	4,665,940	3,418,584	4,613,820
5600 Contract Services	5,247,198	4,770,148	3,395,956	3,663,783	2,668,967	2,920,045
5690 Other Operating Expenses	1,284,552	1,616,910	1,383,648	1,635,541	1,217,439	1,125,366
5700 Legal/Elections/Audit Expenses	480,900	766,708	730,600	567,000	464,496	895,100
5800 Other Services and Expenses	1,128,774	964,258	1,322,263	866,098	637,040	772,249
5900 Interprogram Charges (credits)	(63,260)	(85,007)	101,751	102,559	(33,005)	102,751
5910 Indirect Costs	(38,420)	-	-	-	-	-

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5999 Budget Adjustments to be determined	-	-	(7,926,807)	-	-	(825,389)
Total Other Operating Expenses	\$ 15,755,622	\$ 16,674,331	\$ 7,631,130	\$ 15,678,873	\$ 11,817,209	\$ 12,985,173
6100 Sites and Site Improvements	-	21,447	-	7,188	1,944	3,000
6200 Buildings	292,407	452,099	-	29,856	37,453	-
6300 Library Books	174,937	105,178	61,658	111,042	45,883	59,158
6400 Equipment	1,555,116	1,833,976	1,616,281	1,112,562	362,039	354,555
Total Capital Outlay	\$ 2,022,460	\$ 2,412,700	\$ 1,677,939	\$ 1,260,648	\$ 447,319	\$ 416,713
7300 Interfund Transfers Out	3,125,155	2,526,867	1,156,898	1,201,599	(1)	1,309,635
7400 Other Transfers/Uses	47,573	22,474	-	-	18,578	-
7600 Other Student Payments	30,124	28,764	-	110,070	97,367	-
7820 Subfund Transfers Out	907,685	15,132,315	5,346,427	8,975,359	2,666,310	5,629,059
Total Transfers and Other Outgo	\$ 4,110,537	\$ 17,710,420	\$ 6,503,325	\$ 10,287,028	\$ 2,782,254	\$ 6,938,694
Total Expenses	\$ 162,655,832	\$ 185,491,354	\$ 170,725,005	\$ 181,424,281	\$ 149,712,709	\$ 169,039,695
Net Revenues Over (Under) Expenses	\$ 6,806,042	\$ 2,010,774	\$ (3,645,705)	\$ (6,786,732)	\$ (11,784,381)	\$ (1,387,777)
Beginning Fund Balance	20,615,231	27,421,273	29,376,269	29,432,048	29,432,047	22,645,316
Ending Fund Balance	\$ 27,421,273	\$ 29,432,047	\$ 25,730,564	\$ 22,645,316	\$ 17,647,666	\$ 21,257,539
7901 5% General Fund Reserve	-	-	8,268,370	8,268,370	-	8,170,532
7902 5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,170,532
7921 Reserve for Encumbrances	-	-	202,674	93,261	-	-
7900 College and District Office / Wide Reserve	9,100	-	5,345,446	2,456,806	-	3,090,276
7999 Undesignated Reserve	-	-	3,645,704	3,558,509	-	1,826,199
Total Budgeted Reserves	\$ -	\$ -	\$ 25,730,564	\$ 22,645,316	\$ -	\$ 21,257,539

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8120 Higher Education Act	1,117,443	944,765	-	1,198,877	515,897	97,200
8150 Student Financial Aid Revenue	286,474	296,651	-	200,065	267,688	-
8170 Vocational & Technical Education Act (VTEA)	1,187,870	1,262,946	-	1,594,900	509,116	51,571
8190 Other Federal Revenues	608,991	869,165	-	2,096,399	686,466	-
Total Federal Revenues	\$ 3,200,778	\$ 3,373,527	\$ -	\$ 5,090,241	\$ 1,979,167	\$ 148,771
8610 General Apportionments	145,171	137,763	-	150,990	257,844	143,441
8620 General Categorical Programs	10,035,866	11,147,732	-	8,412,115	7,271,534	5,963,823
8659 Other Reimbursable Categorical Programs	4,488,746	4,898,506	-	5,274,876	5,113,683	1,034,717
8680 Other State Non-Tax Revenues	2,374,967	561,211	-	3,459,494	345,505	124,038
8680 Lottery Revenue	837,393	361,518	430,428	430,428	91,095	364,089
8690 Other State Revenues	136,768	121,846	-	99,527	48,765	-
Total State Revenues	\$ 18,018,911	\$ 17,228,576	\$ 430,428	\$ 17,827,430	\$ 13,128,426	\$ 7,630,108
8830 Contract Services	67,958	53,850	-	60,877	45,701	-
8880 Nonresident Tuition and Other Student Fees	1,279,425	1,401,103	1,346,300	1,435,707	1,334,129	1,340,000
8890 Other Local Revenues	1,754,836	1,599,030	453,700	2,302,619	1,326,431	395,015
Total Local Revenues	\$ 3,102,219	\$ 3,053,983	\$ 1,800,000	\$ 3,799,203	\$ 2,706,261	\$ 1,735,015
Total Revenues	\$ 24,321,908	\$ 23,656,086	\$ 2,230,428	\$ 26,716,874	\$ 17,813,854	\$ 9,513,894
8980 Transfers In	2,204,921	145,310	-	-	-	-
Total Other Financing Sources	\$ 2,204,921	\$ 145,310	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 26,526,829	\$ 23,801,396	\$ 2,230,428	\$ 26,716,874	\$ 17,813,854	\$ 9,513,894

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1100 Monthly Instructional Salary	103,305	99,861	-	127,221	86,905	58,277
1200 Noninstructional Salaries Full Time	1,399,364	1,462,624	-	1,478,491	1,390,693	784,963
1300 Instructional Salaries Part Time	412,938	475,764	-	733,555	487,976	63,200
1400 Noninstructional Salaries Part Time	1,797,184	2,215,740	-	1,661,196	1,168,081	74,500
Total Academic Salaries	\$ 3,712,791	\$ 4,253,989	\$ -	\$ 4,000,463	\$ 3,133,655	\$ 980,940
1100 Noninstructional Salaries Full Time	3,857,408	3,700,840	899,001	3,194,566	3,006,401	1,879,166
2200 Instructional Aides Full Time	42,236	44,410	-	44,568	43,303	39,130
2300 Variable Non-Instructional	2,588,679	2,489,226	373,614	1,907,673	1,726,450	289,614
2400 Variable Classroom Aide	278,109	244,312	-	239,633	246,494	-
2600 Variable Aide Other	191,770	254,190	-	97,519	160,824	-
Total Classified Salaries	\$ 6,958,202	\$ 6,732,978	\$ 1,272,615	\$ 5,483,959	\$ 5,183,472	\$ 2,207,910
3000 Benefits	2,378,800	2,463,015	474,518	2,492,281	2,085,135	1,086,140
Total Salaries and Benefits	\$ 13,049,793	\$ 13,449,982	\$ 1,747,133	\$ 11,976,703	\$ 10,402,262	\$ 4,274,990
4000 Supplies and Materials	\$ 2,120,504	\$ 2,284,225	\$ 440,428	\$ 1,953,104	\$ 860,733	\$ 423,819
5100 Consultants	678,997	1,042,006	-	994,914	482,485	20,000
5200 Travel	361,749	366,953	-	350,343	179,219	3,000
5300 Dues and Memberships	21,357	25,095	-	10,473	8,759	-
5500 Utilities and Housekeeping	37,353	36,734	-	20,812	16,775	3,250
5600 Contract Services	851,138	445,782	20,667	252,549	332,281	136,567
5690 Other Operating Expenses	4,512,108	2,558,978	22,200	5,442,793	1,810,443	20,000
5800 Other Services and Expenses	11,989	67,370	-	76,867	44,508	-
5900 Interprogram Charges (credits)	11,496	12,752	-	17,460	10,327	-
5910 Indirect Costs	274,488	258,812	-	443,748	109,838	7,576
Total Other Operating Expenses	\$ 6,760,675	\$ 4,814,482	\$ 42,867	\$ 7,609,959	\$ 2,994,635	\$ 190,393

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
6200 Buildings	-	46,438	-	5,000	-	-
6300 Library Books	599	40,440	-	33,000	17,418	-
6400 Equipment	1,637,699	1,086,527	-	1,703,250	1,515,065	37,292
Total Capital Outlay	\$ 1,638,298	\$ 1,173,405	\$ -	\$ 1,741,250	\$ 1,532,483	\$ 37,292
7300 Interfund Transfers Out	62,628	20,357	-	25,000	-	-
7400 Other Transfers/Uses	22,483	-	-	-	-	-
7500 Student Financial Aid	16,248	5,873	-	1,267	13,519	-
7600 Other Student Payments	1,952,315	2,039,786	-	1,636,009	957,817	2,000
7700 Cost of Goods Sold	-	13,286	-	-	-	-
7900 Reserves	-	-	-	1,773,582	-	4,585,400
Total Transfers and Other Outgo	\$ 2,053,674	\$ 2,079,302	\$ -	\$ 3,435,858	\$ 971,336	\$ 4,587,400
Total Expenses	\$ 25,622,944	\$ 23,801,396	\$ 2,230,428	\$ 26,716,874	\$ 16,761,449	\$ 9,513,894
Net Revenues Over (Under) Expenses	\$ 903,885	\$ -	\$ -	\$ -	\$ 1,052,405	\$ -
Beginning Fund Balance	(903,885)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,052,405	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8670 State Tax Subventions	60,346	62,468	-	-	-	-
Total State Revenues	\$ 60,346	\$ 62,468	\$ -	\$ -	\$ -	\$ -
8810 Property Taxes	6,268,449	6,609,660	7,054,069	6,979,856	6,610,987	7,109,031
8860 Interest and Investment Income	346,762	26,552	-	-	3,547	4,100
Total Local Revenues	\$ 6,615,211	\$ 6,636,212	\$ 7,054,069	\$ 6,979,856	\$ 6,614,534	\$ 7,113,131
Total Revenues	\$ 6,675,557	\$ 6,698,680	\$ 7,054,069	\$ 6,979,856	\$ 6,614,534	\$ 7,113,131
Total Revenues and Other Financing Sources	\$ 6,675,557	\$ 6,698,680	\$ 7,054,069	\$ 6,979,856	\$ 6,614,534	\$ 7,113,131
Uses:						
7110 Bond Redemption	1,010,000	1,440,000	1,625,000	1,625,000	-	1,845,000
7120 Bond Interest and Other Charges	5,465,777	5,403,590	5,319,492	5,354,856	4,732,484	5,264,031
Total Transfers and Other Outgo	\$ 6,475,777	\$ 6,843,590	\$ 6,944,492	\$ 6,979,856	\$ 4,732,484	\$ 7,109,031
Total Expenses	\$ 6,475,777	\$ 6,843,590	\$ 6,944,492	\$ 6,979,856	\$ 4,732,484	\$ 7,109,031
Net Revenues Over (Under) Expenses	\$ 199,780	\$ (144,910)	\$ 109,577	\$ -	\$ 1,882,050	\$ 4,100
Beginning Fund Balance	2,210,362	2,410,142	2,265,232	2,265,232	2,265,232	2,265,232
Ending Fund Balance	\$ 2,410,142	\$ 2,265,232	\$ 2,374,809	\$ 2,265,232	\$ 4,147,282	\$ 2,269,332
7912 Restricted Debt Reserve	-	-	2,374,809	2,265,232	-	2,269,332
Total Budgeted Reserves	\$ -	\$ -	\$ 2,374,809	\$ 2,265,232	\$ -	\$ 2,269,332

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8670 State Tax Subventions	108,696	40,926	-	-	-	-
Total State Revenues	\$ 108,696	\$ 40,926	\$ -	\$ -	\$ -	\$ -
8810 Property Taxes	10,822,480	4,472,640	-	4,624,324	10,912,659	12,847,576
8860 Interest and Investment Income	156,973	26,360	-	-	5,616	5,800
Total Local Revenues	\$ 10,979,453	\$ 4,499,000	\$ -	\$ 4,624,324	\$ 10,918,275	\$ 12,853,376
Total Revenues	\$ 11,088,149	\$ 4,539,926	\$ -	\$ 4,624,324	\$ 10,918,275	\$ 12,853,376
8940 Proceeds of General Long-Term Debt	-	-	-	-	385,928	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 385,928	\$ -
Total Revenues and Other Financing Sources	\$ 11,088,149	\$ 4,539,926	\$ -	\$ 4,624,324	\$ 11,304,203	\$ 12,853,376
Uses:						
7110 Bond Redemption	-	7,400,000	-	1,630,000	-	6,855,000
7120 Bond Interest and Other Charges	2,979,440	3,066,407	-	2,994,324	3,360,210	5,992,576
Total Transfers and Other Outgo	\$ 2,979,440	\$ 10,466,407	\$ -	\$ 4,624,324	\$ 3,360,210	\$ 12,847,576
Total Expenses	\$ 2,979,440	\$ 10,466,407	\$ -	\$ 4,624,324	\$ 3,360,210	\$ 12,847,576
Net Revenues Over (Under) Expenses	\$ 8,108,709	\$ (5,926,481)	\$ -	\$ -	\$ 7,943,993	\$ 5,800
Beginning Fund Balance	-	8,108,709	2,182,228	2,182,228	2,182,228	2,182,228
Ending Fund Balance	\$ 8,108,709	\$ 2,182,228	\$ 2,182,228	\$ 2,182,228	\$ 10,126,221	\$ 2,188,028
7912 Restricted Debt Reserve	-	-	2,182,228	2,182,228	-	2,188,028
Total Budgeted Reserves	\$ -	\$ -	\$ 2,182,228	\$ 2,182,228	\$ -	\$ 2,188,028

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 29: DEBT SERVICE FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8980 Transfers In	10,957	-	-	-	-	200,000
Total Other Financing Sources	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Revenues and Other Financing Sources	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ 10,957	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Beginning Fund Balance	2,739,043	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Ending Fund Balance	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ 2,950,000
7912 Restricted Debt Reserve	-	-	2,750,000	2,750,000	-	2,950,000
Total Budgeted Reserves	\$ -	\$ -	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 2,950,000

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 39: SPECIAL REVENUE FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8851 Rentals and Leases	124,900	-	-	-	-	-
8860 Interest and Investment Income	36,711	654	-	-	1	100
Total Local Revenues	\$ 161,611	\$ 654	\$ -	\$ -	\$ 1	\$ 100
Total Revenues	\$ 161,611	\$ 654	\$ -	\$ -	\$ 1	\$ 100
8980 Transfers In	-	125,747	123,000	123,000	123,000	124,400
Total Other Financing Sources	\$ -	\$ 125,747	\$ 123,000	\$ 123,000	\$ 123,000	\$ 124,400
Total Revenues and Other Financing Sources	\$ 161,611	\$ 126,401	\$ 123,000	\$ 123,000	\$ 123,001	\$ 124,500
Uses:						
5700 Legal/Elections/Audit Expenses	-	-	-	-	20	-
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -
7110 Bond Redemption	55,000	60,000	60,000	60,000	60,000	65,000
7120 Bond Interest and Other Charges	69,900	73,797	70,197	70,197	63,000	66,597
7300 Interfund Transfers Out	4,579	-	-	-	-	-
Total Transfers and Other Outgo	\$ 129,479	\$ 133,797	\$ 130,197	\$ 130,197	\$ 123,000	\$ 131,597
Total Expenses	\$ 129,479	\$ 133,797	\$ 130,197	\$ 130,197	\$ 123,020	\$ 131,597
Net Revenues Over (Under) Expenses	\$ 32,132	\$ (7,396)	\$ (7,197)	\$ (7,197)	\$ (19)	\$ (7,097)
Beginning Fund Balance	195,538	227,670	220,275	220,274	220,274	213,077
Ending Fund Balance	\$ 227,670	\$ 220,274	\$ 213,078	\$ 213,077	\$ 220,255	\$ 205,980
7999 Undesignated Reserve	-	-	213,078	213,077	-	205,980
Total Budgeted Reserves	\$ -	\$ -	\$ 213,078	\$ 213,077	\$ -	\$ 205,980

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 41: CAPITAL PROJECTS FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8651 Community College Construction	1,809,936	2,932,532	3,060,580	3,060,580	3,002,079	800,086
8652 Deferred Maintenance	278,757	326,304	-	-	-	-
Total State Revenues	\$ 2,088,693	\$ 3,258,836	\$ 3,060,580	\$ 3,060,580	\$ 3,002,079	\$ 800,086
8810 Property Taxes	633,274	-	-	-	626,646	-
8890 Other Local Revenues	752,469	1,550,689	1,376,318	1,376,318	8,087	1,445,134
Total Local Revenues	\$ 1,385,743	\$ 1,550,689	\$ 1,376,318	\$ 1,376,318	\$ 634,733	\$ 1,445,134
Total Revenues	\$ 3,474,436	\$ 4,809,525	\$ 4,436,898	\$ 4,436,898	\$ 3,636,812	\$ 2,245,220
8980 Transfers In	675,253	991,599	116,307	116,307	-	-
Total Other Financing Sources	\$ 675,253	\$ 991,599	\$ 116,307	\$ 116,307	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 4,149,689	\$ 5,801,124	\$ 4,553,205	\$ 4,553,205	\$ 3,636,812	\$ 2,245,220

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 41: CAPITAL PROJECTS FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
5100 Consultants	-	-	-	-	101,703	-
5600 Contract Services	-	-	34,000	34,000	33,847	153
Total Other Operating Expenses	\$ -	\$ -	\$ 34,000	\$ 34,000	\$ 135,550	\$ 153
6100 Sites and Site Improvements	-	25,421	259,779	454,487	178,613	275,874
6200 Buildings	1,246,970	3,328,876	3,633,443	3,438,735	3,353,649	831,371
6400 Equipment	1,712,263	564,508	225,058	225,058	227,272	-
Total Capital Outlay	\$ 2,959,233	\$ 3,918,805	\$ 4,118,280	\$ 4,118,280	\$ 3,759,534	\$ 1,107,245
Total Expenses	\$ 2,959,233	\$ 3,918,805	\$ 4,152,280	\$ 4,152,280	\$ 3,895,084	\$ 1,107,398
Net Revenues Over (Under) Expenses	\$ 1,190,456	\$ 1,882,319	\$ 400,925	\$ 400,925	\$ (258,272)	\$ 1,137,822
Beginning Fund Balance	4,815,151	6,005,607	7,652,863	7,887,926	7,887,926	8,288,851
Ending Fund Balance	\$ 6,005,607	\$ 7,887,926	\$ 8,053,788	\$ 8,288,851	\$ 7,629,654	\$ 9,426,673
7913 Restricted Capital Reserve	-	-	5,618,595	5,853,658	-	7,480,485
7900 Contingencies	-	-	2,435,193	2,435,193	-	1,946,188
Total Budgeted Reserves	\$ -	\$ -	\$ 8,053,788	\$ 8,288,851	\$ -	\$ 9,426,673

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8840 Sales and Commissions	9,972,715	8,934,279	9,629,300	9,629,300	8,292,621	9,316,732
8850 Other Sales Revenue	3,402,913	4,030,843	4,040,000	4,040,000	3,265,831	3,580,417
8880 Nonresident Tuition and Other Student Fees	-	-	-	-	(1,150)	-
8890 Other Local Revenues	(32,496)	609	-	-	(412)	-
Total Local Revenues	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,669,300	\$ 11,556,890	\$ 12,897,149
Total Revenues	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,669,300	\$ 11,556,890	\$ 12,897,149
Total Revenues and Other Financing Sources	\$ 13,343,132	\$ 12,965,731	\$ 13,669,300	\$ 13,669,300	\$ 11,556,890	\$ 12,897,149
Uses:						
1100 Noninstructional Salaries Full Time	1,252,030	1,449,846	1,597,907	1,597,907	1,406,172	1,534,133
2200 Instructional Aides Full Time	909	1,212	1,212	1,212	1,010	1,102
2300 Variable Non-Instructional	703,377	636,568	578,500	578,500	326,170	355,851
Total Classified Salaries	\$ 1,956,316	\$ 2,087,626	\$ 2,177,619	\$ 2,177,619	\$ 1,733,352	\$ 1,891,086
3000 Benefits	536,904	617,272	759,034	759,034	607,095	662,341
Total Salaries and Benefits	\$ 2,493,220	\$ 2,704,898	\$ 2,936,653	\$ 2,936,653	\$ 2,340,447	\$ 2,553,427
4000 Supplies and Materials	\$ 76,478	\$ 58,532	\$ 77,500	\$ 77,500	\$ 37,588	\$ 703,480
5200 Travel	742	7,890	9,000	9,000	-	-
5500 Utilities and Housekeeping	71,383	82,132	82,900	82,900	25,179	28,087
5600 Contract Services	84,336	118,649	3,300	3,300	27,053	29,515
5690 Other Operating Expenses	44,767	23,457	92,600	92,600	24,091	26,284
5800 Other Services and Expenses	299,175	353,314	356,700	356,700	206,175	224,954
5930 Depreciation	265,319	249,198	229,906	229,906	-	-
Total Other Operating Expenses	\$ 765,722	\$ 834,640	\$ 774,406	\$ 774,406	\$ 282,498	\$ 308,840

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
6400 Equipment	82,734	13,029	12,000	12,000	30,932	33,746
Total Capital Outlay	\$ 82,734	\$ 13,029	\$ 12,000	\$ 12,000	\$ 30,932	\$ 33,746
7300 Interfund Transfers Out	-	421,340	-	53,544	53,544	58,417
7700 Cost of Goods Sold	9,179,256	9,531,103	10,112,095	10,112,095	8,659,776	9,485,053
Total Transfers and Other Outgo	\$ 9,179,256	\$ 9,952,443	\$ 10,112,095	\$ 10,165,639	\$ 8,713,320	\$ 9,543,470
Total Expenses	\$ 12,597,410	\$ 13,563,542	\$ 13,912,654	\$ 13,966,198	\$ 11,404,785	\$ 13,142,963
Net Revenues Over (Under) Expenses	\$ 745,722	\$ (597,811)	\$ (243,354)	\$ (296,898)	\$ 152,105	\$ (245,814)
Beginning Fund Balance	828,572	1,574,294	952,857	967,537	967,537	670,639
Ending Fund Balance	\$ 1,574,294	\$ 976,483	\$ 709,503	\$ 670,639	\$ 1,119,642	\$ 424,825
7999 Undesignated Reserve	-	-	709,503	670,639	-	424,825
Total Budgeted Reserves	\$ -	\$ -	\$ 709,503	\$ 670,639	\$ -	\$ 424,825

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8840 Sales and Commissions	889,245	1,015,198	1,014,368	1,014,368	900,328	1,045,325
8850 Other Sales Revenue	2,749	425	425	425	3,040	3,317
8890 Other Local Revenues	78,105	78,560	81,100	81,100	52,514	57,293
Total Local Revenues	\$ 970,099	\$ 1,094,183	\$ 1,095,893	\$ 1,095,893	\$ 955,882	\$ 1,105,935
Total Revenues	\$ 970,099	\$ 1,094,183	\$ 1,095,893	\$ 1,095,893	\$ 955,882	\$ 1,105,935
8980 Transfers In	176,022	103,084	-	-	-	-
Total Other Financing Sources	\$ 176,022	\$ 103,084	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 1,146,121	\$ 1,197,267	\$ 1,095,893	\$ 1,095,893	\$ 955,882	\$ 1,105,935
Uses:						
1100 Noninstructional Salaries Full Time	189,470	183,860	234,072	234,072	176,022	192,040
2200 Instructional Aides Full Time	-	-	42,048	42,048	-	-
2300 Variable Non-Instructional	197,472	155,005	65,000	65,000	123,311	134,533
Total Classified Salaries	\$ 386,942	\$ 338,865	\$ 341,120	\$ 341,120	\$ 299,333	\$ 326,573
3000 Benefits	100,124	97,564	141,972	141,972	91,060	99,346
Total Salaries and Benefits	\$ 487,066	\$ 436,429	\$ 483,092	\$ 483,092	\$ 390,393	\$ 425,919
4000 Supplies and Materials	\$ 32,616	\$ 32,918	\$ 33,300	\$ 33,300	\$ 30,310	\$ 33,068

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5200 Travel	194	260	260	260	-	3,164
5500 Utilities and Housekeeping	2,274	3,527	3,600	3,600	2,900	30,800
5600 Contract Services	33,453	23,241	24,900	24,900	28,231	16,898
5690 Other Operating Expenses	10,638	8,192	10,500	10,500	15,488	4,102
5800 Other Services and Expenses	10,555	19,109	17,850	17,850	(1,557)	-
5930 Depreciation	2,958	4,148	3,185	3,185	-	-
Total Other Operating Expenses	\$ 60,072	\$ 58,477	\$ 60,295	\$ 60,295	\$ 45,062	\$ 54,964
6400 Equipment	9,568	541	2,500	2,500	594	648
Total Capital Outlay	\$ 9,568	\$ 541	\$ 2,500	\$ 2,500	\$ 594	\$ 648
7700 Cost of Goods Sold	530,431	569,832	572,500	572,500	542,013	591,336
Total Transfers and Other Outgo	\$ 530,431	\$ 569,832	\$ 572,500	\$ 572,500	\$ 542,013	\$ 591,336
Total Expenses	\$ 1,119,753	\$ 1,098,197	\$ 1,151,687	\$ 1,151,687	\$ 1,008,372	\$ 1,105,935
Net Revenues Over (Under) Expenses	\$ 26,368	\$ 99,070	\$ (55,794)	\$ (55,794)	\$ (52,490)	\$ -
Beginning Fund Balance	(10,269)	16,099	98,621	115,170	115,169	59,376
Ending Fund Balance	\$ 16,099	\$ 115,169	\$ 42,827	\$ 59,376	\$ 62,679	\$ 59,376
7999 Undesignated Reserve	-	-	42,827	59,376	-	59,376
Total Budgeted Reserves	\$ -	\$ -	\$ 42,827	\$ 59,376	\$ -	\$ 59,376

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8833 Contract Services, County	1,145,047	1,173,948	1,167,948	1,167,948	1,168,875	1,167,948
8839 Other Contract Services	1,609,119	1,600,119	-	-	-	-
8840 Sales and Commissions	12,131	3,759	-	-	11,854	-
Total Local Revenues	\$ 2,766,297	\$ 2,777,826	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
Total Revenues	\$ 2,766,297	\$ 2,777,826	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
8980 Transfers In	-	46,670	-	-	-	-
Total Other Financing Sources	\$ -	\$ 46,670	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 2,766,297	\$ 2,824,496	\$ 1,167,948	\$ 1,167,948	\$ 1,180,729	\$ 1,167,948
Uses:						
1100 Noninstructional Salaries Full Time	1,466,306	1,631,380	525,353	525,353	587,882	529,430
2200 Instructional Aides Full Time	707	1,212	-	-	707	-
2300 Variable Non-Instructional	29,228	64,249	-	-	11,188	-
Total Classified Salaries	\$ 1,496,241	\$ 1,696,841	\$ 525,353	\$ 525,353	\$ 599,777	\$ 529,430
3000 Benefits	472,915	537,592	181,943	181,943	201,715	194,305
Total Salaries and Benefits	\$ 1,969,156	\$ 2,234,433	\$ 707,296	\$ 707,296	\$ 801,492	\$ 723,735
4000 Supplies and Materials	\$ 39,801	\$ 35,367	\$ 40,000	\$ 40,000	\$ 67,928	\$ 40,000

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5100 Consultants	16,472	2,650	-	-	-	-
5200 Travel	30,845	9,785	5,000	5,000	632	5,000
5500 Utilities and Housekeeping	7,458	8,366	5,000	5,000	4,578	5,000
5600 Contract Services	214,778	208,424	110,000	110,000	79,718	110,000
5690 Other Operating Expenses	-	(45,011)	-	-	-	-
5800 Other Services and Expenses	-	80	-	-	-	-
5930 Depreciation	84,194	79,317	-	-	-	-
Total Other Operating Expenses	\$ 353,747	\$ 263,611	\$ 120,000	\$ 120,000	\$ 84,928	\$ 120,000
6400 Equipment	-	8,465	-	-	-	-
Total Capital Outlay	\$ -	\$ 8,465	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 2,362,704	\$ 2,541,876	\$ 867,296	\$ 867,296	\$ 954,348	\$ 883,735
Net Revenues Over (Under) Expenses	\$ 403,593	\$ 282,620	\$ 300,652	\$ 300,652	\$ 226,381	\$ 284,213
Beginning Fund Balance	(113,184)	290,409	599,337	573,029	573,029	873,681
Ending Fund Balance	\$ 290,409	\$ 573,029	\$ 899,989	\$ 873,681	\$ 799,410	\$ 1,157,894
7999 Undesignated Reserve	-	-	899,989	873,681	-	1,157,894
Total Budgeted Reserves	\$ -	\$ -	\$ 899,989	\$ 873,681	\$ -	\$ 1,157,894

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8830 Contract Services	-	1,250,107	166,641	166,641	57,162	-
8860 Interest and Investment Income	-	4,962	3,500	3,500	696	-
8890 Other Local Revenues	-	282,897	-	-	2,214	-
Total Local Revenues	\$ -	\$ 1,537,966	\$ 170,141	\$ 170,141	\$ 60,072	\$ -
Total Revenues	\$ -	\$ 1,537,966	\$ 170,141	\$ 170,141	\$ 60,072	\$ -
8910 Proceeds of General Fixed Assets	-	-	-	-	3,942	-
8980 Transfers In	-	200,000	160,000	100,000	-	100,000
Total Other Financing Sources	\$ -	\$ 200,000	\$ 160,000	\$ 100,000	\$ 3,942	\$ 100,000
Total Revenues and Other Financing Sources	\$ -	\$ 1,737,966	\$ 330,141	\$ 270,141	\$ 64,014	\$ 100,000
Uses:						
2300 Variable Non-Instructional	-	5,784	-	-	1,516	-
Total Classified Salaries	\$ -	\$ 5,784	\$ -	\$ -	\$ 1,516	\$ -
3000 Benefits	-	903	-	-	220	-
Total Salaries and Benefits	\$ -	\$ 6,687	\$ -	\$ -	\$ 1,736	\$ -
5400 Insurance	10,000	1,089,638	176,641	176,641	246,203	-
Total Other Operating Expenses	\$ 10,000	\$ 1,089,638	\$ 176,641	\$ 176,641	\$ 246,203	\$ -
6200 Buildings	-	47,149	152,852	152,852	182,136	-
Total Capital Outlay	\$ -	\$ 47,149	\$ 152,852	\$ 152,852	\$ 182,136	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
7300 Interfund Transfers Out	-	33,196	-	-	-	-
Total Transfers and Other Outgo	\$ -	\$ 33,196	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 10,000	\$ 1,176,670	\$ 329,493	\$ 329,493	\$ 430,075	\$ -
Net Revenues Over (Under) Expenses	\$ (10,000)	\$ 561,296	\$ 648	\$ (59,352)	\$ (366,061)	\$ 100,000
Beginning Fund Balance	169,630	159,630	720,922	720,926	720,926	661,574
Ending Fund Balance	\$ 159,630	\$ 720,926	\$ 721,570	\$ 661,574	\$ 354,865	\$ 761,574
7911 Self-Insurance Claims Reserve	-	-	721,570	661,574	-	761,574
Total Budgeted Reserves	\$ -	\$ -	\$ 721,570	\$ 661,574	\$ -	\$ 761,574

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8860 Interest and Investment Income	2,925,576	2,579,741	2,500,000	2,500,000	1,820,877	750,000
8890 Other Local Revenues	1,000,000	-	-	-	-	-
Total Local Revenues	\$ 3,925,576	\$ 2,579,741	\$ 2,500,000	\$ 2,500,000	\$ 1,820,877	\$ 750,000
Total Revenues	\$ 3,925,576	\$ 2,579,741	\$ 2,500,000	\$ 2,500,000	\$ 1,820,877	\$ 750,000
8980 Transfers In	-	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Other Financing Sources	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
Total Revenues and Other Financing Sources	\$ 3,925,576	\$ 3,579,741	\$ 3,500,000	\$ 3,500,000	\$ 1,820,877	\$ 1,750,000
Uses:						
5100 Consultants	29,899	82,879	40,000	40,000	48,402	40,000
5400 Insurance	-	35,480	49,850	49,850	49,850	49,850
5690 Other Operating Expenses	-	804	-	-	-	-
5800 Other Services and Expenses	8,285	7,490	7,500	7,500	5,641	7,500
Total Other Operating Expenses	\$ 38,184	\$ 126,653	\$ 97,350	\$ 97,350	\$ 103,893	\$ 97,350
7110 Bond Redemption	2,355	1,899	-	-	3,272	3,000
7300 Interfund Transfers Out	-	-	-	10,170,452	10,170,452	9,100,000
Total Transfers and Other Outgo	\$ 2,355	\$ 1,899	\$ -	\$ 10,170,452	\$ 10,173,724	\$ 9,103,000
Total Expenses	\$ 40,539	\$ 128,552	\$ 97,350	\$ 10,267,802	\$ 10,277,617	\$ 9,200,350
Net Revenues Over (Under) Expenses	\$ 3,885,037	\$ 3,451,189	\$ 3,402,650	\$ (6,767,802)	\$ (8,456,740)	\$ (7,450,350)
Beginning Fund Balance	45,540,285	49,425,322	52,877,315	52,876,511	52,876,511	46,108,709
Ending Fund Balance	\$ 49,425,322	\$ 52,876,511	\$ 56,279,965	\$ 46,108,709	\$ 44,419,771	\$ 38,658,359
7998 Restricted Reserve	-	-	56,279,965	46,108,709	-	38,658,359
Total Budgeted Reserves	\$ -	\$ -	\$ 56,279,965	\$ 46,108,709	\$ -	\$ 38,658,359

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8840 Sales and Commissions	110,424	121,522	122,000	122,000	130,059	122,000
8860 Interest and Investment Income	-	133,011	3,196	3,196	2,135	2,350
8880 Nonresident Tuition and Other Student Fees	286,162	319,633	315,000	315,000	309,140	315,000
Total Local Revenues	\$ 396,586	\$ 574,166	\$ 440,196	\$ 440,196	\$ 441,334	\$ 439,350
Total Revenues	\$ 396,586	\$ 574,166	\$ 440,196	\$ 440,196	\$ 441,334	\$ 439,350
8980 Transfers In	4,579	-	-	-	-	-
Total Other Financing Sources	\$ 4,579	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 401,165	\$ 574,166	\$ 440,196	\$ 440,196	\$ 441,334	\$ 439,350
Uses:						
1200 Noninstructional Salaries Full Time	9,330	4,693	17,522	25,000	14,282	16,000
1400 Noninstructional Salaries Part Time	-	-	-	4,000	2,889	-
Total Academic Salaries	\$ 9,330	\$ 4,693	\$ 17,522	\$ 29,000	\$ 17,171	\$ 16,000
1100 Noninstructional Salaries Full Time	8,746	-	-	-	-	-
2300 Variable Non-Instructional	35,462	57,084	65,000	82,000	59,457	63,000
Total Classified Salaries	\$ 44,208	\$ 57,084	\$ 65,000	\$ 82,000	\$ 59,457	\$ 63,000
3000 Benefits	9,376	8,897	15,183	12,531	12,239	8,613
Total Salaries and Benefits	\$ 62,914	\$ 70,674	\$ 97,705	\$ 123,531	\$ 88,867	\$ 87,613
4000 Supplies and Materials	\$ (214)	\$ 347	\$ 350	\$ 17,000	\$ 1,090	\$ 9,000

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5500 Utilities and Housekeeping	6	17	20	200	20	200
5600 Contract Services	-	-	-	1,000	-	1,000
5690 Other Operating Expenses	129,429	3,148	3,500	4,500	4,290	4,500
5800 Other Services and Expenses	1,186	1,100	1,100	2,100	1,100	2,100
Total Other Operating Expenses	\$ 130,621	\$ 4,265	\$ 4,620	\$ 7,800	\$ 5,410	\$ 7,800
6400 Equipment	1,295	1,499	2,000	2,500	856	2,500
Total Capital Outlay	\$ 1,295	\$ 1,499	\$ 2,000	\$ 2,500	\$ 856	\$ 2,500
7300 Interfund Transfers Out	-	125,747	123,000	123,000	123,000	124,400
7700 Cost of Goods Sold	82,947	52,739	55,000	55,000	32,733	55,000
Total Transfers and Other Outgo	\$ 82,947	\$ 178,486	\$ 178,000	\$ 178,000	\$ 155,733	\$ 179,400
Total Expenses	\$ 277,563	\$ 255,271	\$ 282,675	\$ 328,831	\$ 251,956	\$ 286,313
Net Revenues Over (Under) Expenses	\$ 123,602	\$ 318,895	\$ 157,521	\$ 111,365	\$ 189,378	\$ 153,037
Beginning Fund Balance	712,174	835,776	1,154,672	1,154,671	1,154,671	1,266,036
Ending Fund Balance	\$ 835,776	\$ 1,154,671	\$ 1,312,193	\$ 1,266,036	\$ 1,344,049	\$ 1,419,073
7999 Undesignated Reserve	-	-	1,312,193	1,266,036	-	1,419,073
Total Budgeted Reserves	\$ -	\$ -	\$ 1,312,193	\$ 1,266,036	\$ -	\$ 1,419,073

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8150 Student Financial Aid Revenue	11,851,745	16,599,268	16,673,638	16,673,638	24,857,383	25,125,444
Total Federal Revenues	\$ 11,851,745	\$ 16,599,268	\$ 16,673,638	\$ 16,673,638	\$ 24,857,383	\$ 25,125,444
8680 Other State Non-Tax Revenues	1,366,737	1,433,343	1,430,435	1,430,435	1,296,940	1,541,800
Total State Revenues	\$ 1,366,737	\$ 1,433,343	\$ 1,430,435	\$ 1,430,435	\$ 1,296,940	\$ 1,541,800
8860 Interest and Investment Income	-	-	-	-	354	-
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ 354	\$ -
Total Revenues	\$ 13,218,482	\$ 18,032,611	\$ 18,104,073	\$ 18,104,073	\$ 26,154,677	\$ 26,667,244
8980 Transfers In	123,097	60,561	6,000	6,000	-	9,635
Total Other Financing Sources	\$ 123,097	\$ 60,561	\$ 6,000	\$ 6,000	\$ -	\$ 9,635
Total Revenues and Other Financing Sources	\$ 13,341,579	\$ 18,093,172	\$ 18,110,073	\$ 18,110,073	\$ 26,154,677	\$ 26,676,879
Uses:						
5800 Other Services and Expenses	-	-	-	-	189	-
Total Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 189	\$ -
7300 Interfund Transfers Out	1,000	-	-	-	-	-
7500 Student Financial Aid	13,291,027	18,093,172	18,110,073	18,110,073	26,554,623	26,676,879
Total Transfers and Other Outgo	\$ 13,292,027	\$ 18,093,172	\$ 18,110,073	\$ 18,110,073	\$ 26,554,623	\$ 26,676,879
Total Expenses	\$ 13,292,027	\$ 18,093,172	\$ 18,110,073	\$ 18,110,073	\$ 26,554,812	\$ 26,676,879
Net Revenues Over (Under) Expenses	\$ 49,552	\$ -	\$ -	\$ -	\$ (400,135)	\$ -
Beginning Fund Balance	(49,552)	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (400,135)	\$ -

**CONTRA COSTA COMMUNITY COLLEGE DISTRICT - Tentative Budget
FUND 75: LOAN & SCHOLARSHIP FUND**

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8860 Interest and Investment Income	30,724	12,328	9,562	9,562	2,588	2,650
Total Local Revenues	\$ 30,724	\$ 12,328	\$ 9,562	\$ 9,562	\$ 2,588	\$ 2,650
Total Revenues	\$ 30,724	\$ 12,328	\$ 9,562	\$ 9,562	\$ 2,588	\$ 2,650
8980 Transfers In	5,104	-	-	-	-	-
Total Other Financing Sources	\$ 5,104	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 35,828	\$ 12,328	\$ 9,562	\$ 9,562	\$ 2,588	\$ 2,650
Uses:						
5800 Other Services and Expenses	122	55	55	55	6	55
Total Other Operating Expenses	\$ 123	\$ 55	\$ 55	\$ 55	\$ 6	\$ 55
7300 Interfund Transfers Out	9,578	-	-	-	-	-
7400 Other Transfers/Uses	-	281	57,953	57,953	57,953	2,600
Total Transfers and Other Outgo	\$ 9,578	\$ 281	\$ 57,953	\$ 57,953	\$ 57,953	\$ 2,600
Total Expenses	\$ 9,701	\$ 336	\$ 58,008	\$ 58,008	\$ 57,959	\$ 2,655
Net Revenues Over (Under) Expenses	\$ 26,127	\$ 11,992	\$ (48,446)	\$ (48,446)	\$ (55,371)	\$ (5)
Beginning Fund Balance	510,938	537,065	549,057	549,057	549,057	500,611
Ending Fund Balance	\$ 537,065	\$ 549,057	\$ 500,611	\$ 500,611	\$ 493,686	\$ 500,606
7999 Undesignated Reserve	-	-	500,611	500,611	-	500,606
Total Budgeted Reserves	\$ -	\$ -	\$ 500,611	\$ 500,611	\$ -	\$ 500,606

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8860 Interest and Investment Income	-	-	-	-	-	1,156,000
Total Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,156,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,156,000
8980 Transfers In	-	-	-	10,170,452	10,170,452	9,100,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 10,170,452	\$ 10,170,452	\$ 9,100,000
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ -	\$ 10,170,452	\$ 10,170,452	\$ 10,256,000
Uses:						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over (Under) Expenses	\$ -	\$ -	\$ -	\$ 10,170,452	\$ 10,170,452	\$ 10,256,000
Beginning Fund Balance	-	-	-	-	-	10,170,452
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 10,170,452	\$ 10,170,452	\$ 20,426,452
7998 Restricted Reserve	-	-	-	10,170,452	-	20,426,452
Total Budgeted Reserves	\$ -	\$ -	\$ -	\$ 10,170,452	\$ -	\$ 20,426,452

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2010-2011 TENTATIVE BUDGET
SECTION - II
For ONGOING GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	57,492,809	65,754,536	64,569,271	64,569,271	43,114,376	68,932,129
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	-	753,700
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	-	4,300
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,883,832	61,789,100
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	-	1,228,800
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	-	2,437,500
8817 ERAF	2,792,953	-	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	150,045
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	11,093,748	11,655,701	11,527,885
Apportionment Revenues	\$ 139,845,177	\$ 145,176,541	\$ 147,091,979	\$ 147,101,138	\$ 116,661,226	\$ 146,823,459
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
8160 Veterans Education	851	845	-	3,091	3,091	-
Total Federal Revenues	\$ 22,601	\$ 28,465	\$ 28,000	\$ 31,091	\$ 41,351	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	161,156	181,960
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	614,003	545,551	-
8617 Part Time Office Hours	284,361	336,647	202,671	202,671	126,213	30,351
8618 Part Time Health Revenue	88,121	102,058	62,464	62,464	25,495	150,253
8620 General Categorical Programs	16,393	15,560	15,560	15,560	54,157	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	1,982,621	3,509,807
8690 State Tax Subventions	301	15,217	-	-	-	-
Total Other State Revenues	\$ 6,223,138	\$ 5,405,474	\$ 4,080,616	\$ 4,694,619	\$ 2,895,193	\$ 3,872,371

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8815 Revenue Augmentation Fund	-	3,436,153	-	-	-	-
8840 Sales and Commissions	102,876	81,424	-	139,092	141,208	-
8851 Rentals and Leases	356,494	319,251	102,600	283,940	286,493	-
8860 Interest and Investment Income	1,050,390	434,081	200,000	200,000	77,234	-
8874 2% of Enrollment Fees	179,163	180,971	226,216	226,403	237,871	235,263
8870 Other Student Fees and Charges	532,695	923,643	551,720	865,525	1,182,261	694,188
8880 Nonresident Tuition	6,892,219	8,320,002	854,738	8,553,642	9,285,022	8,885,599
8880 Other Student Fees	604,166	346,150	7,253,670	68,891	266,369	1,225,000
8890 Other Local Revenues	1,097,393	1,792,704	1,325,000	781,507	937,721	286,979
Total Other Local Revenues	\$ 10,815,396	\$ 15,834,379	\$ 10,513,944	\$ 11,119,000	\$ 12,414,179	\$ 11,327,029
Total Revenues	\$ 156,906,312	\$ 166,444,859	\$ 161,714,539	\$ 162,945,848	\$ 132,011,949	\$ 162,022,859
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	1,942	2,084	-
8910 Proceeds of General Fixed Assets	-	612	-	2,967	2,967	-
8980 Transfers In	18,435	422,168	-	168,245	63,544	-
8992 Subfund Transfers In	393,815	4,328,185	4,616,615	8,034,276	2,421,592	5,629,059
Total Other Financing Sources	\$ 415,810	\$ 4,753,741	\$ 4,616,615	\$ 8,207,430	\$ 2,490,187	\$ 5,629,059
Total Revenues and Other Financing Sources	\$ 157,322,122	\$ 171,198,600	\$ 166,331,154	\$ 171,153,278	\$ 134,502,136	\$ 167,651,918

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1100 Monthly Instructional Salary	31,390,804	32,549,980	33,112,340	32,882,480	30,115,587	33,259,550
1200 Noninstructional Salaries Full Time	12,178,819	13,508,082	14,656,748	14,017,774	12,553,202	13,804,346
1300 Instructional Salaries Part Time	28,534,222	27,644,559	26,681,841	26,902,362	22,923,823	24,104,037
1400 Noninstructional Salaries Part Time	1,183,275	1,429,658	1,150,091	1,023,280	1,004,440	911,366
Total Academic Salaries	\$ 73,287,120	\$ 75,132,279	\$ 75,601,020	\$ 74,825,896	\$ 66,597,052	\$ 72,079,299
2100 Noninstructional Salaries Full Time	23,081,530	25,194,008	30,250,419	29,305,096	24,414,265	26,294,854
2200 Instructional Aides Full Time	2,954,464	3,241,573	3,575,256	3,570,512	3,050,912	3,288,652
2300 Variable Non-Instructional	3,775,108	3,783,592	2,378,739	2,345,827	2,635,211	1,899,806
2400 Variable Classroom Aide	870,218	946,522	560,390	702,987	701,195	661,509
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	321,362	319,479	308,466	221,288	179,840	247,398
Total Classified Salaries	\$ 31,017,617	\$ 33,485,174	\$ 37,073,270	\$ 36,145,710	\$ 30,981,423	\$ 32,392,219
3000 Benefits	33,204,898	35,608,392	38,558,063	38,079,884	32,789,167	40,288,498
Total Salaries and Benefits	\$ 137,509,635	\$ 144,225,845	\$ 151,232,353	\$ 149,051,490	\$ 130,367,642	\$ 144,760,016
4000 Supplies and Materials	\$ 2,490,977	\$ 3,075,408	\$ 3,620,433	\$ 3,186,672	\$ 2,280,755	\$ 3,928,993
5100 Consultants	981,368	1,218,400	1,099,572	1,383,631	752,830	959,759
5200 Travel	429,959	424,462	652,392	603,357	285,148	487,366
5300 Dues and Memberships	186,855	226,498	216,690	234,907	267,311	163,917
5400 Insurance	1,582,832	1,584,080	1,800,220	1,769,220	2,043,289	1,770,189
5500 Utilities and Housekeeping	4,395,671	5,065,705	4,710,023	4,665,940	3,416,527	4,613,820
5600 Contract Services	5,233,592	4,762,337	3,395,956	3,316,083	2,601,900	2,920,045
5690 Other Operating Expenses	1,188,628	1,570,246	1,383,646	1,395,919	1,059,709	1,125,366
5700 Legal/Elections/Audit Expenses	480,900	766,708	730,600	567,000	464,496	895,100

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5800 Other Services and Expenses	1,022,811	858,929	1,322,263	822,302	629,641	772,249
5900 Interprogram Charges (credits)	(5,348)	(3,265)	101,751	99,959	(2,585)	102,751
5999 Budget Adjustments to be determined	-	-	(7,926,807)	-	-	(825,389)
Total Other Operating Expenses	\$ 15,497,268	\$ 16,474,100	\$ 7,486,307	\$ 14,858,318	\$ 11,518,266	\$ 12,985,173
6100 Sites and Site Improvements	-	21,447	-	7,188	1,944	3,000
6200 Buildings	154,904	50,965	-	-	13,295	-
6300 Library Books	174,937	105,178	61,658	111,042	45,883	59,158
6400 Equipment	1,082,688	939,852	1,240,323	548,101	244,436	354,555
Total Capital Outlay	\$ 1,412,529	\$ 1,117,442	\$ 1,301,981	\$ 666,331	\$ 305,558	\$ 416,713
7300 Interfund Transfers Out	2,174,326	1,365,469	1,040,591	1,085,292	(1)	1,309,635
7400 Other Transfers/Uses	47,573	22,474	-	-	18,578	-
7600 Other Student Payments	28,396	27,794	-	-	289	-
7820 Subfund Transfers Out	513,870	11,127,314	1,270,981	1,482,252	244,718	2,508,065
Total Transfers and Other Outgo	\$ 2,764,165	\$ 12,543,051	\$ 2,311,572	\$ 2,567,544	\$ 263,584	\$ 3,817,700
Total Expenses	\$ 159,674,574	\$ 177,435,846	\$ 165,952,646	\$ 170,330,355	\$ 144,735,805	\$ 165,908,595
Net Revenues Over (Under) Expenses	\$ (2,352,452)	\$ (6,237,246)	\$ 378,508	\$ 822,923	\$ (10,233,669)	\$ 1,743,323
Beginning Fund Balance	21,360,554	23,468,921	16,943,612	17,231,676	17,231,676	18,054,599
Ending Fund Balance	\$ 19,008,102	\$ 17,231,675	\$ 17,322,120	\$ 18,054,599	\$ 6,998,007	\$ 19,797,922
7901 5% General Fund Reserve	-	-	8,224,963	8,224,963	-	8,170,026
7902 5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,170,532
7900 College and District Office / Wide Reserve	9,100	-	615,983	706,823	-	1,743,323
7999 Undesignated Reserve	-	-	212,804	854,443	-	1,714,041
Total Budgeted Reserves	\$ -	\$ -	\$ 17,322,120	\$ 18,054,599	\$ -	\$ 19,797,922

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	15,876,683
8671 Homeowners Revenue	-	-	-	-	-	159,834
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	912
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	13,103,361
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	260,587
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	516,911
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	31,820
8874 98% of Enrollment Fees	-	-	-	-	-	1,186,148
Apportionment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,136,256
8160 Veterans Education	851	-	-	-	-	-
Total Federal Revenues	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ -
8613 Apprenticeship Revenue	-	-	-	-	-	3,639
8614 Part Time Instructor Pay Increase	-	-	-	112,294	-	-
8617 Part Time Office Hours	-	-	-	28,769	-	6,111
8618 Part Time Health Revenue	-	-	-	6,116	-	30,253
8680 Lottery Revenue	-	-	-	-	-	706,675
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 147,179	\$ -	\$ 746,678
8840 Sales and Commissions	45	60	-	105	120	-
8851 Rentals and Leases	59,286	87,216	-	56,905	61,674	-
8874 2% of Enrollment Fees	-	-	-	-	-	24,207
8870 Other Student Fees and Charges	6,497	51,721	-	42,771	63,682	-
8880 Nonresident Tuition	570,598	734,067	106,320	748,691	783,621	776,065
8880 Other Student Fees	95,491	47,693	611,183	23,643	53,761	350,000
8890 Other Local Revenues	340,025	321,989	-	271,965	344,864	-
Total Other Local Revenues	\$ 1,071,942	\$ 1,242,746	\$ 717,503	\$ 1,144,080	\$ 1,307,722	\$ 1,150,272
Total Revenues	\$ 1,072,793	\$ 1,242,746	\$ 717,503	\$ 1,291,259	\$ 1,307,722	\$ 33,033,206

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8980 Transfers In	-	95,877	-	53,544	53,544	-
8990 Subfund Transfers In	41,257	76,205	103,544	243,607	13,740	1,811,357
Total Other Financing Sources	\$ 41,257	\$ 172,082	\$ 103,544	\$ 297,151	\$ 67,284	\$ 1,811,357
Total Revenues and Other Financing Sources	\$ 1,114,050	\$ 1,414,828	\$ 821,047	\$ 1,588,410	\$ 1,375,006	\$ 34,844,563
Uses:						
1100 Monthly Instructional Salary	6,551,695	6,889,338	6,866,091	6,724,042	6,205,742	6,278,534
1200 Noninstructional Salaries Full Time	3,201,564	3,540,030	3,593,457	3,423,571	3,065,708	3,436,640
1300 Instructional Salaries Part Time	5,630,807	5,009,081	5,114,538	5,209,704	4,316,316	5,063,812
1400 Noninstructional Salaries Part Time	193,415	283,254	211,501	133,874	246,540	174,331
Total Academic Salaries	\$ 15,577,481	\$ 15,721,703	\$ 15,785,587	\$ 15,491,191	\$ 13,834,306	\$ 14,953,317
2100 Noninstructional Salaries Full Time	4,639,874	4,752,407	5,433,924	5,118,396	4,241,703	4,212,474
2200 Instructional Aides Full Time	809,147	854,360	854,293	843,780	704,342	701,285
2300 Variable Non-Instructional	812,533	828,939	332,220	345,812	619,949	279,494
2400 Variable Classroom Aide	44,141	100,404	42,714	44,714	30,807	82,987
2600 Variable Aide Other	13,309	27,424	1,508	-	5,271	-
Total Classified Salaries	\$ 6,319,004	\$ 6,563,534	\$ 6,664,659	\$ 6,352,702	\$ 5,602,072	\$ 5,276,240
3000 Benefits	5,267,643	5,706,717	6,033,743	5,824,391	5,301,901	5,761,296
Total Salaries and Benefits	\$ 27,164,128	\$ 27,991,954	\$ 28,483,989	\$ 27,668,284	\$ 24,738,279	\$ 25,990,853
4000 Supplies and Materials	\$ 380,808	\$ 537,127	\$ 846,807	\$ 837,257	\$ 376,140	\$ 1,085,255
5100 Consultants	32,184	47,815	17,399	53,937	59,731	10,899
5200 Travel	69,637	67,334	23,027	24,470	45,042	28,410
5300 Dues and Memberships	25,005	23,606	11,525	11,395	28,121	3,560
5500 Utilities and Housekeeping	59,431	65,332	66,610	58,762	54,615	59,112
5600 Contract Services	746,652	397,205	458,279	347,645	244,894	358,336

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5690 Other Operating Expenses	279,343	318,771	323,235	296,880	252,371	241,631
5800 Other Services and Expenses	88,287	36,957	5,070	14,514	42,247	4,770
5999 Budget Adjustments to be determined	-	-	(1,124,078)	-	-	(172,538)
Total Other Operating Expenses	\$ 1,300,539	\$ 957,020	\$ (218,933)	\$ 807,603	\$ 727,021	\$ 534,180
6300 Library Books	6,853	6,345	10,408	24,756	2,996	7,908
6400 Equipment	163,123	210,475	144,723	132,479	90,526	151,345
Total Capital Outlay	\$ 169,976	\$ 216,820	\$ 155,131	\$ 157,235	\$ 93,522	\$ 159,253
7300 Interfund Transfers Out	2,840	4,476	2,000	2,000	-	200,000
7600 Other Student Payments	396	(206)	-	-	289	-
7820 Subfund Transfers Out	74,149	-	34,469	75,936	41,467	-
7896 Total Assessed Costs	-	-	-	-	-	6,811,985
Total Transfers and Other Outgo	\$ 77,385	\$ 4,270	\$ 36,469	\$ 77,936	\$ 41,756	\$ 7,011,985
Total Expenses	\$ 29,092,836	\$ 29,707,191	\$ 29,303,463	\$ 29,548,315	\$ 25,976,718	\$ 34,781,526
Net Revenues Over (Under) Expenses	\$ (27,978,786)	\$ (28,292,363)	\$ (28,482,416)	\$ (27,959,905)	\$ (24,601,712)	\$ 63,037
Beginning Fund Balance	(213,378)	4,030	9,531	9,531	9,531	-
Ending Fund Balance	\$ (28,192,164)	\$ (28,288,333)	\$ (28,472,885)	\$ (27,950,374)	\$ (24,592,181)	\$ 63,037
7900 College and District Office / Wide Reserve	-	-	216,881	305,770	-	63,037
Total Budgeted Reserves	\$ -	\$ -	\$ 216,881	\$ 305,770	\$ -	\$ 63,037

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	33,138,308
8671 Homeowners Revenue	-	-	-	-	-	384,679
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	2,195
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	31,536,403
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	627,164
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	1,244,070
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	76,581
8874 98% of Enrollment Fees	-	-	-	-	-	7,927,498
Apportionment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,936,898
8160 Veterans Education	-	845	-	3,091	3,091	-
Total Federal Revenues	\$ -	\$ 845	\$ -	\$ 3,091	\$ 3,091	\$ -
8613 Apprenticeship Revenue	-	-	-	-	-	178,321
8614 Part Time Instructor Pay Increase	-	-	-	336,073	-	-
8617 Part Time Office Hours	-	-	-	79,439	-	16,246
8618 Part Time Health Revenue	-	-	-	15,669	-	80,426
8680 Lottery Revenue	-	-	-	-	-	1,878,705
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 431,181	\$ -	\$ 2,153,698
8840 Sales and Commissions	59,851	55,378	-	69,721	69,721	-
8851 Rentals and Leases	67,043	80,666	-	83,633	80,133	-
8874 2% of Enrollment Fees	-	-	-	-	-	161,786
8870 Other Student Fees and Charges	489,797	801,234	551,720	775,032	1,067,443	694,188
8880 Nonresident Tuition	6,126,075	7,307,352	642,586	7,478,878	8,048,822	7,802,850
8880 Other Student Fees	463,976	288,975	6,454,262	36,821	204,608	600,000
8890 Other Local Revenues	228,271	250,638	-	181,736	224,895	91,028
Total Other Local Revenues	\$ 7,435,013	\$ 8,784,243	\$ 7,648,568	\$ 8,625,821	\$ 9,695,622	\$ 9,349,852
Total Revenues	\$ 7,435,013	\$ 8,785,088	\$ 7,648,568	\$ 9,060,093	\$ 9,698,713	\$ 86,440,448

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8900 Other Financing Sources, Miscellaneous	3,560	2,776	-	1,942	2,084	-
8910 Proceeds of General Fixed Assets	-	-	-	1,776	1,776	-
8980 Transfers In	-	170,655	-	10,000	10,000	-
8990 Subfund Transfers In	352,558	354,445	147,510	2,434,753	1,588,221	56,785
Total Other Financing Sources	\$ 356,118	\$ 527,876	\$ 147,510	\$ 2,448,471	\$ 1,602,081	\$ 56,785
Total Revenues and Other Financing Sources	\$ 7,791,131	\$ 9,312,964	\$ 7,796,078	\$ 11,508,564	\$ 11,300,794	\$ 86,497,233
Uses:						
1100 Monthly Instructional Salary	18,058,020	18,367,704	18,900,755	18,900,755	17,278,048	19,704,781
1200 Noninstructional Salaries Full Time	5,411,887	6,081,895	6,487,011	6,487,011	5,749,933	6,211,069
1300 Instructional Salaries Part Time	16,360,126	15,156,967	14,616,229	14,432,869	12,841,152	13,057,861
1400 Noninstructional Salaries Part Time	216,034	270,983	235,058	228,227	187,669	285,057
Total Academic Salaries	\$ 40,046,067	\$ 39,877,549	\$ 40,239,053	\$ 40,048,862	\$ 36,056,802	\$ 39,258,768
2100 Noninstructional Salaries Full Time	8,839,964	9,089,986	10,098,052	10,177,730	8,280,424	8,569,878
2200 Instructional Aides Full Time	1,280,221	1,372,759	1,573,382	1,642,340	1,376,129	1,515,450
2300 Variable Non-Instructional	1,541,504	1,497,197	958,863	1,065,940	1,029,432	947,333
2400 Variable Classroom Aide	490,344	507,232	387,841	402,484	384,193	448,867
2600 Variable Aide Other	231,889	235,768	234,958	154,436	123,034	175,398
Total Classified Salaries	\$ 12,383,922	\$ 12,702,942	\$ 13,253,096	\$ 13,442,930	\$ 11,193,212	\$ 11,656,926
3000 Benefits	11,651,492	12,604,163	13,302,754	13,310,105	12,033,594	13,750,013
Total Salaries and Benefits	\$ 64,081,481	\$ 65,184,654	\$ 66,794,903	\$ 66,801,897	\$ 59,283,608	\$ 64,665,707
4000 Supplies and Materials	\$ 1,083,093	\$ 1,402,194	\$ 1,765,412	\$ 1,484,822	\$ 1,071,211	\$ 1,619,872
5100 Consultants	121,321	158,445	100,636	173,008	145,063	139,636
5200 Travel	113,349	154,838	123,762	125,334	110,241	149,362
5300 Dues and Memberships	52,461	56,481	52,416	54,028	55,750	52,416

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5400 Insurance	459,856	547,346	551,720	551,720	829,370	551,720
5500 Utilities and Housekeeping	207,685	208,437	152,868	146,173	131,997	160,118
5600 Contract Services	853,088	712,582	615,452	606,075	513,619	591,276
5690 Other Operating Expenses	407,105	500,125	265,152	323,042	256,668	275,653
5800 Other Services and Expenses	211,254	174,319	119,825	85,977	98,612	193,600
5999 Budget Adjustments to be determined	-	-	(2,887,110)	-	-	(652,851)
Total Other Operating Expenses	\$ 2,426,119	\$ 2,512,573	\$ (905,279)	\$ 2,065,357	\$ 2,141,320	\$ 1,460,930
6200 Buildings	-	6,017	-	-	13,295	-
6300 Library Books	131,112	94,264	40,000	75,036	30,774	40,000
6400 Equipment	92,824	153,108	471,027	246,849	64,098	70,401
Total Capital Outlay	\$ 223,936	\$ 253,389	\$ 511,027	\$ 321,885	\$ 108,167	\$ 110,401
7300 Interfund Transfers Out	35,094	165,064	25,420	25,420	-	9,635
7400 Other Transfers/Uses	7,983	-	-	-	-	-
7820 Subfund Transfers Out	439,721	511,655	1,700	128,158	126,458	13,785
7896 Total Assessed Costs	-	-	-	-	-	18,416,364
Total Transfers and Other Outgo	\$ 482,798	\$ 676,719	\$ 27,120	\$ 153,578	\$ 126,458	\$ 18,439,784
Total Expenses	\$ 68,297,427	\$ 70,029,529	\$ 68,193,183	\$ 70,827,539	\$ 62,730,764	\$ 86,296,694
Net Revenues Over (Under) Expenses	\$ (60,506,296)	\$ (60,716,565)	\$ (60,397,105)	\$ (59,318,975)	\$ (51,429,970)	\$ 200,539
Beginning Fund Balance	(520,580)	15,874	30,235	30,235	30,235	-
Ending Fund Balance	\$ (61,026,876)	\$ (60,700,691)	\$ (60,366,870)	\$ (59,288,740)	\$ (51,399,735)	\$ 200,539
7900 College and District Office / Wide Reserve	7,983	-	193,054	243,504	-	200,539
Total Budgeted Reserves	\$ -	\$ -	\$ 193,054	\$ 243,504	\$ -	\$ 200,539

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	-	-	-	-	-	19,917,138
8671 Homeowners Revenue	-	-	-	-	-	209,187
8672 In Lieu of Taxes (wildlife)	-	-	-	-	-	1,193
8811 Tax Allocation, Secured Roll Revenue	-	-	-	-	-	17,149,336
8812 Tax Allocation, Supplemental Roll Revenue	-	-	-	-	-	341,049
8813 Tax Allocation, Unsecured Roll Revenue	-	-	-	-	-	676,519
8818 Redevelopment Agency AB1290 Revenue	-	-	-	-	-	41,644
8874 98% of Enrollment Fees	-	-	-	-	-	2,414,239
Apportionment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,750,305
8614 Part Time Instructor Pay Increase	-	-	-	165,636	-	-
8617 Part Time Office Hours	-	-	-	42,045	-	7,994
8618 Part Time Health Revenue	-	-	-	8,498	-	39,574
8680 Lottery Revenue	-	-	-	-	-	924,427
Total Other State Revenues	\$ -	\$ -	\$ -	\$ 216,179	\$ -	\$ 971,995
8840 Sales and Commissions	42,980	25,985	-	69,267	71,367	-
8851 Rentals and Leases	18,656	22,996	-	40,803	41,133	-
8874 2% of Enrollment Fees	-	-	-	-	-	49,270
8870 Other Student Fees and Charges	10,851	48,901	-	47,722	51,136	-
8880 Nonresident Tuition	195,546	278,583	105,832	326,073	452,580	306,684
8880 Other Student Fees	40,590	9,482	188,225	8,427	7,999	275,000
8890 Other Local Revenues	238,361	300,852	-	223,312	259,089	195,951
Total Other Local Revenues	\$ 546,984	\$ 686,799	\$ 294,057	\$ 715,604	\$ 883,304	\$ 826,905
Total Revenues	\$ 546,984	\$ 686,799	\$ 294,057	\$ 931,783	\$ 883,304	\$ 42,549,205

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8910 Proceeds of General Fixed Assets	-	362	-	1,191	1,191	-
8980 Transfers In	-	154,817	-	-	-	-
8990 Subfund Transfers In	-	43,620	105,267	475,563	199,572	1,382,637
Total Other Financing Sources	\$ -	\$ 198,799	\$ 105,267	\$ 476,754	\$ 200,763	\$ 1,382,637
Total Revenues and Other Financing Sources	\$ 546,984	\$ 885,598	\$ 399,324	\$ 1,408,537	\$ 1,084,067	\$ 43,931,842
 Uses:						
1100 Monthly Instructional Salary	6,781,089	7,292,938	7,345,495	7,257,683	6,631,797	7,276,235
1200 Noninstructional Salaries Full Time	3,057,841	3,328,048	3,994,804	3,525,715	3,192,566	3,652,717
1300 Instructional Salaries Part Time	6,543,288	7,478,512	6,951,074	7,259,789	5,766,355	5,982,364
1400 Noninstructional Salaries Part Time	367,275	446,375	263,529	221,179	260,827	281,978
Total Academic Salaries	\$ 16,749,493	\$ 18,545,873	\$ 18,554,902	\$ 18,264,366	\$ 15,851,545	\$ 17,193,294
2100 Noninstructional Salaries Full Time	4,634,771	5,163,130	6,771,209	6,272,757	5,095,944	6,026,546
2200 Instructional Aides Full Time	859,295	1,010,010	1,143,843	1,080,655	967,108	1,071,918
2300 Variable Non-Instructional	715,247	814,088	374,645	367,609	584,066	360,120
2400 Variable Classroom Aide	335,733	338,886	129,835	255,789	286,196	129,655
2500 Variable Manager/Supervisor Short Term Hourly	14,935	-	-	-	-	-
2600 Variable Aide Other	76,165	56,287	72,000	66,852	51,534	72,000
Total Classified Salaries	\$ 6,636,146	\$ 7,382,401	\$ 8,491,532	\$ 8,043,662	\$ 6,984,848	\$ 7,660,239
3000 Benefits	5,364,815	6,352,260	6,811,231	6,605,086	6,151,538	7,519,985
Total Salaries and Benefits	\$ 28,750,454	\$ 32,280,534	\$ 33,857,665	\$ 32,913,114	\$ 28,987,931	\$ 32,373,518
4000 Supplies and Materials	\$ 633,745	\$ 821,303	\$ 933,071	\$ 934,821	\$ 666,916	\$ 909,749

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5100 Consultants	108,164	202,262	138,494	139,394	(68,762)	138,494
5200 Travel	92,862	42,988	75,824	74,924	30,689	55,594
5300 Dues and Memberships	38,465	35,930	28,741	28,441	49,234	28,791
5500 Utilities and Housekeeping	84,783	79,238	34,923	34,923	51,200	34,923
5600 Contract Services	1,574,002	1,437,248	1,312,040	1,320,819	1,036,453	746,634
5690 Other Operating Expenses	403,313	521,974	470,358	472,184	477,895	490,962
5800 Other Services and Expenses	27,891	19,466	-	-	16,044	-
5900 Interprogram Charges (credits)	(5,467)	(3,358)	101,751	99,959	(2,628)	102,751
5999 Budget Adjustments to be determined	-	-	(1,954,602)	-	-	-
Total Other Operating Expenses	\$ 2,324,013	\$ 2,335,748	\$ 207,529	\$ 2,170,644	\$ 1,590,125	\$ 1,598,149
6200 Buildings	154,904	44,948	-	-	-	-
6300 Library Books	36,972	4,570	11,250	11,250	12,113	11,250
6400 Equipment	306,626	342,110	30,550	30,550	27,381	30,550
Total Capital Outlay	\$ 498,502	\$ 391,628	\$ 41,800	\$ 41,800	\$ 39,494	\$ 41,800
7300 Interfund Transfers Out	8,435	10,299	2,000	2,000	-	-
7400 Other Transfers/Uses	39,410	22,474	-	-	18,578	-
7600 Other Student Payments	28,000	28,000	-	-	-	-
7820 Subfund Transfers Out	-	200	-	76,793	76,793	30,000
7896 Total Assessed Costs	-	-	-	-	-	8,863,133
Total Transfers and Other Outgo	\$ 75,845	\$ 60,973	\$ 2,000	\$ 78,793	\$ 95,371	\$ 8,893,133
Total Expenses	\$ 32,282,559	\$ 35,890,186	\$ 35,042,065	\$ 36,139,172	\$ 31,379,837	\$ 43,816,349
Net Revenues Over (Under) Expenses	\$ (31,735,575)	\$ (35,004,588)	\$ (34,642,741)	\$ (34,730,635)	\$ (30,295,770)	\$ 115,493
Beginning Fund Balance	992,389	8,066	20,129	20,129	20,129	-
Ending Fund Balance	\$ (30,743,186)	\$ (34,996,522)	\$ (34,622,612)	\$ (34,710,506)	\$ (30,275,641)	\$ 115,493
7900 College and District Office / Wide Reserve	937	-	188,048	145,049	-	115,493
Total Budgeted Reserves	\$ -	\$ -	\$ 188,048	\$ 145,049	\$ -	\$ 115,493

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8874 98% of Enrollment Fees	8,778,999	8,867,588	11,084,589	11,093,748	11,655,701	-
Apportionment Revenues	\$ 8,778,999	\$ 8,867,588	\$ 11,084,589	\$ 11,093,748	\$ 11,655,701	\$ -
8860 Interest and Investment Income	-	352,112	200,000	200,000	79,086	-
8874 2% of Enrollment Fees	179,163	180,971	226,216	226,403	237,871	-
8880 Other Student Fees	4,108	-	-	-	-	-
8890 Other Local Revenues	260,798	682,103	100,000	100,000	96,873	-
Total Other Local Revenues	\$ 444,069	\$ 1,215,186	\$ 526,216	\$ 526,403	\$ 413,830	\$ -
Total Revenues	\$ 9,223,068	\$ 10,082,774	\$ 11,610,805	\$ 11,620,151	\$ 12,069,531	\$ -
8990 Subfund Transfers In	-	38,184	65,000	65,000	-	60,000
8995 District Office Assessment	-	-	-	-	-	8,194,998
Total Other Financing Sources	\$ -	\$ 38,184	\$ 65,000	\$ 65,000	\$ -	\$ 8,254,998
Total Revenues and Other Financing Sources	\$ 9,223,068	\$ 10,120,958	\$ 11,675,805	\$ 11,685,151	\$ 12,069,531	\$ 8,254,998

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1200 Noninstructional Salaries Full Time	387,192	428,149	441,713	441,713	416,878	365,368
1400 Noninstructional Salaries Part Time	24,427	21,351	20,000	20,000	16,682	20,000
Total Academic Salaries	\$ 411,619	\$ 449,500	\$ 461,713	\$ 461,713	\$ 433,560	\$ 385,368
2100 Noninstructional Salaries Full Time	3,081,961	3,436,215	3,745,178	3,632,955	3,210,266	3,597,083
2200 Instructional Aides Full Time	4,588	3,737	3,737	3,737	3,333	-
2300 Variable Non-Instructional	185,123	120,394	236,711	133,716	87,799	93,616
Total Classified Salaries	\$ 3,271,672	\$ 3,560,346	\$ 3,985,626	\$ 3,770,408	\$ 3,301,398	\$ 3,690,699
3000 Benefits	1,122,288	1,382,586	1,486,499	1,427,730	1,410,679	1,488,950
Total Salaries and Benefits	\$ 4,805,579	\$ 5,392,432	\$ 5,933,838	\$ 5,659,851	\$ 5,145,637	\$ 5,565,017
4000 Supplies and Materials	\$ 194,840	\$ 129,606	\$ 196,620	\$ 134,370	\$ 69,042	\$ 132,625
5100 Consultants	359,451	557,061	398,993	471,801	388,001	302,080
5200 Travel	101,504	103,273	182,557	175,257	57,342	119,200
5300 Dues and Memberships	63,511	103,550	112,300	128,450	126,186	67,350
5400 Insurance	2,102	2,102	177,500	181,469	181,469	181,469
5500 Utilities and Housekeeping	85,156	76,987	111,600	101,650	64,501	86,650
5600 Contract Services	109,017	74,388	87,300	88,300	45,374	15,800
5690 Other Operating Expenses	16,491	13,983	35,400	32,124	17,682	39,000
5700 Legal/Elections/Audit Expenses	140,539	151,323	380,600	217,000	187,780	545,100
5800 Other Services and Expenses	260,246	210,365	234,187	179,358	72,794	143,087
5999 Budget Adjustments to be determined	-	-	(372,754)	-	-	-
Total Other Operating Expenses	\$ 1,138,017	\$ 1,293,032	\$ 1,347,683	\$ 1,575,409	\$ 1,141,129	\$ 1,499,736
6400 Equipment	19,355	14,207	21,688	45,940	12,092	35,200
Total Capital Outlay	\$ 19,355	\$ 14,207	\$ 21,688	\$ 45,940	\$ 12,092	\$ 35,200

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
7820 Subfund Transfers Out	-	238,184	260,000	260,000	-	160,000
Total Transfers and Other Outgo	\$ -	\$ 238,184	\$ 260,000	\$ 260,000	\$ -	\$ 160,000
Total Expenses	\$ 6,157,791	\$ 7,067,461	\$ 7,759,829	\$ 7,675,570	\$ 6,367,900	\$ 7,392,578
Net Revenues Over (Under) Expenses	\$ 3,065,277	\$ 3,053,497	\$ 3,915,976	\$ 4,009,581	\$ 5,701,631	\$ 862,420
Beginning Fund Balance	864,486	43,991	68,827	-	-	-
Ending Fund Balance	\$ 3,929,763	\$ 3,097,488	\$ 3,984,803	\$ 4,009,581	\$ 5,701,631	\$ 862,420
7900 College and District Office / Wide Reserve	-	-	13,000	10,000	-	862,420
Total Budgeted Reserves	\$ -	\$ -	\$ 13,000	\$ 10,000	\$ -	\$ 862,420

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	57,492,809	65,754,536	64,569,271	64,569,271	43,114,376	-
8671 Homeowners Revenue	774,623	763,852	748,575	748,575	-	-
8672 In Lieu of Taxes (wildlife)	4,536	4,328	4,000	4,000	-	-
8811 Tax Allocation, Secured Roll Revenue	65,772,551	66,086,922	70,685,544	70,685,544	61,883,832	-
8812 Tax Allocation, Supplemental Roll Revenue	1,959,282	1,228,770	-	-	-	-
8813 Tax Allocation, Unsecured Roll Revenue	2,269,424	2,449,671	-	-	-	-
8817 ERAF	2,792,953	-	-	-	-	-
8818 Redevelopment Agency AB1290 Revenue	-	20,874	-	-	7,317	-
Apportionment Revenues	\$ 131,066,178	\$ 136,308,953	\$ 136,007,390	\$ 136,007,390	\$ 105,005,525	\$ -
8150 Student Financial Aid Revenue	21,750	27,620	28,000	28,000	38,260	-
Total Federal Revenues	\$ 21,750	\$ 27,620	\$ 28,000	\$ 28,000	\$ 38,260	\$ -
8613 Apprenticeship Revenue	415,483	332,074	194,068	194,068	161,156	-
8614 Part Time Instructor Pay Increase	1,458,982	1,325,371	-	-	545,551	-
8617 Part Time Office Hours	284,361	336,647	202,671	52,418	126,213	-
8618 Part Time Health Revenue	88,121	102,058	62,464	32,181	25,495	-
8620 General Categorical Programs	16,393	15,560	15,560	15,560	54,157	-
8680 Lottery Revenue	3,959,497	3,278,547	3,605,853	3,605,853	1,982,621	-
8690 State Tax Subventions	301	15,217	-	-	-	-
Total Other State Revenues	\$ 6,223,138	\$ 5,405,474	\$ 4,080,616	\$ 3,900,080	\$ 2,895,193	\$ -
8815 Revenue Augmentation Fund	-	3,436,153	-	-	-	-
8851 Rentals and Leases	211,509	128,372	102,600	102,600	103,552	-
8860 Interest and Investment Income	1,050,390	81,968	-	-	(1,852)	-
8870 Other Student Fees and Charges	25,550	21,788	-	-	-	-
8890 Other Local Revenues	29,939	237,122	1,225,000	4,495	12,001	-
Total Other Local Revenues	\$ 1,317,388	\$ 3,905,403	\$ 1,327,600	\$ 107,095	\$ 113,701	\$ -
Total Revenues	\$ 138,628,454	\$ 145,647,450	\$ 141,443,606	\$ 140,042,565	\$ 108,052,679	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
8910 Proceeds of General Fixed Assets	-	250	-	-	-	-
8980 Transfers In	18,435	819	-	104,701	-	-
8990 Subfund Transfers In	-	3,815,732	4,195,294	4,815,353	620,059	2,318,280
8996 Total Assessed Costs	-	-	-	-	-	25,896,484
Total Other Financing Sources	\$ 18,435	\$ 3,816,801	\$ 4,195,294	\$ 4,920,054	\$ 620,059	\$ 28,214,764
Total Revenues and Other Financing Sources	\$ 138,646,889	\$ 149,464,251	\$ 145,638,900	\$ 144,962,619	\$ 108,672,738	\$ 28,214,764
Uses:						
1200 Noninstructional Salaries Full Time	120,335	129,960	139,764	139,764	128,117	138,552
1400 Noninstructional Salaries Part Time	382,125	407,694	420,000	420,000	292,721	150,000
Total Academic Salaries	\$ 502,460	\$ 537,654	\$ 559,764	\$ 559,764	\$ 420,838	\$ 288,552
2100 Noninstructional Salaries Full Time	1,884,959	2,752,272	4,202,056	4,103,258	3,585,929	3,888,871
2200 Instructional Aides Full Time	1,212	707	-	-	-	-
2300 Variable Non-Instructional	520,702	522,973	476,300	432,750	313,965	219,243
Total Classified Salaries	\$ 2,406,873	\$ 3,275,952	\$ 4,678,356	\$ 4,536,008	\$ 3,899,894	\$ 4,108,114
3000 Benefits	9,798,659	9,562,668	10,923,837	10,912,571	7,891,455	11,768,254
Total Salaries and Benefits	\$ 12,707,992	\$ 13,376,274	\$ 16,161,957	\$ 16,008,343	\$ 12,212,187	\$ 16,164,920
4000 Supplies and Materials	\$ 198,490	\$ 185,178	\$ (121,477)	\$ (204,597)	\$ 97,447	\$ 181,492
5100 Consultants	360,248	252,817	444,050	545,492	228,796	368,650
5200 Travel	52,607	56,030	247,222	203,372	41,834	134,800
5300 Dues and Memberships	7,413	6,931	11,708	12,593	8,019	11,800
5400 Insurance	1,120,874	1,034,632	1,071,000	1,036,031	1,032,450	1,037,000
5500 Utilities and Housekeeping	3,958,616	4,635,711	4,344,022	4,324,432	3,114,213	4,273,017
5600 Contract Services	1,950,833	2,140,915	922,885	953,244	761,559	1,207,999
5690 Other Operating Expenses	82,377	215,390	289,503	271,688	55,097	78,120

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5700 Legal/Elections/Audit Expenses	340,361	615,385	350,000	350,000	276,716	350,000
5800 Other Services and Expenses	435,133	417,822	963,181	542,453	399,944	430,792
5900 Interprogram Charges (credits)	119	93	-	-	43	-
5999 Budget Adjustments to be determined	-	-	(1,588,263)	-	-	-
Total Other Operating Expenses	\$ 8,308,581	\$ 9,375,726	\$ 7,055,308	\$ 8,239,305	\$ 5,918,671	\$ 7,892,178
6100 Sites and Site Improvements	-	21,447	-	7,188	1,944	3,000
6400 Equipment	500,759	219,950	572,335	92,283	50,339	67,059
Total Capital Outlay	\$ 500,759	\$ 241,397	\$ 572,335	\$ 99,471	\$ 52,283	\$ 70,059
7300 Interfund Transfers Out	2,127,956	1,185,629	1,011,171	1,055,872	-	1,100,000
7400 Other Transfers/Uses	180	-	-	-	-	-
7820 Subfund Transfers Out	-	10,377,275	974,812	941,365	-	2,304,280
Total Transfers and Other Outgo	\$ 2,128,136	\$ 11,562,904	\$ 1,985,983	\$ 1,997,237	\$ -	\$ 3,404,280
Total Expenses	\$ 23,843,958	\$ 34,741,479	\$ 25,654,106	\$ 26,139,759	\$ 18,280,588	\$ 27,712,929
Net Revenues Over (Under) Expenses	\$ 114,802,931	\$ 114,722,772	\$ 119,984,794	\$ 118,822,860	\$ 90,392,150	\$ 501,835
Beginning Fund Balance	20,237,638	23,396,960	16,814,890	17,171,781	17,171,780	18,054,599
Ending Fund Balance	\$ 135,040,569	\$ 138,119,732	\$ 136,799,684	\$ 135,994,641	\$ 107,563,930	\$ 18,556,434
7901 5% General Fund Reserve	-	-	8,224,963	8,224,963	-	8,170,026
7902 5% Board Contingency Reserve	-	-	8,268,370	8,268,370	-	8,170,532
7900 College and District Office / Wide Reserve	180	-	5,000	2,500	-	501,834
7999 Undesignated Reserve	-	-	212,804	854,443	-	1,714,042
Total Budgeted Reserves	\$ -	\$ -	\$ 16,711,137	\$ 17,350,276	\$ -	\$ 18,556,434

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
<u>District Office</u>						
Chancellor	675,983	852,599	932,217	901,384	620,596	826,504
Board	150,139	314,296	336,525	170,425	178,980	523,547
Planning and Research	421,080	607,060	689,706	622,206	559,713	289,974
District Office Finance & Accounting	1,662,446	1,778,350	1,915,842	2,317,169	1,925,780	2,387,973
Purchasing	592,242	714,762	909,884	868,498	695,787	758,449
Payroll	703,054	811,828	883,842	793,659	787,551	670,606
District Office Human Resources	1,952,846	1,988,566	2,091,813	2,002,228	1,599,493	1,935,523
District Office Reserves	-	-	13,000	10,000	-	862,420
Total District Office Expenditures	\$ 6,157,790	\$ 7,067,461	\$ 7,772,829	\$ 7,685,569	\$ 6,367,900	\$ 8,254,996
<u>Districtwide</u>						
Districtwide Chancellor	-	-	-	2,500	749	-
Facilities	966,010	1,047,381	1,323,134	1,265,719	934,257	943,912
Police Services	2,161,262	2,966,970	3,233,146	2,998,513	2,427,160	2,861,607
Information Tech. Services	2,046,905	2,150,096	3,248,849	2,899,776	2,309,063	3,038,449
Internal Auditing	146,633	130,725	144,174	138,224	30,661	65,065
Marketing	481,866	523,341	550,654	505,654	368,943	400,016
International Education	563,689	498,862	498,574	679,641	503,471	497,860
Districtwide Finance & Accounting	4,050,911	13,479,172	2,416,308	3,412,655	1,895,967	5,247,740
Districtwide Human Resources	652,448	959,427	1,023,395	1,023,395	620,749	698,824
Utilities	3,892,011	4,529,711	4,181,272	4,179,082	3,024,746	4,166,416
Retiree Health Benefits - current portion	8,873,939	8,447,916	9,025,843	9,025,843	6,157,534	9,793,040
Other	8,285	7,878	8,757	8,757	7,288	-
Districtwide Reserves	-	-	16,711,137	17,350,276	-	18,556,434
Total Districtwide Expenditures	\$ 23,843,959	\$ 34,741,479	\$ 42,365,243	\$ 43,490,035	\$ 18,280,588	\$ 46,269,363
Total District Expenditures	\$ 30,001,749	\$ 41,808,940	\$ 50,138,072	\$ 51,175,604	\$ 24,648,488	\$ 54,524,359

CONTRA COSTA COMMUNITY COLLEGE DISTRICT
2010-2011 TENTATIVE BUDGET
SECTION - III
For ONE TIME GENERAL UNRESTRICTED FUNDS

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	9,347,819	2,713,413	-	352,460	352,460	-
Apportionment Revenues	\$ 9,347,819	\$ 2,713,413	\$ -	\$ 352,460	\$ 352,460	\$ -
8160 Veterans Education	-	-	-	-	1,673	-
8190 Other Federal Revenues	-	-	-	900,634	900,634	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 900,634	\$ 902,307	\$ -
8659 Other Reimbursable Categorical Programs	-	7,324	-	(2,432)	-	-
Total Other State Revenues	\$ -	\$ 7,324	\$ -	\$ (2,432)	\$ -	\$ -
8830 Contract Services	213,707	115,392	-	88,737	169,459	-
8840 Sales and Commissions	30,495	-	-	-	3,210	-
8851 Rentals and Leases	41,705	181,656	-	23,000	187,645	-
8870 Other Student Fees and Charges	90,861	129,130	-	27,677	109,694	-
8880 Other Student Fees	5,614	25,977	-	16,000	20,929	-
8890 Other Local Revenues	1,895,680	2,293,310	18,334	1,112,111	1,435,772	-
Total Other Local Revenues	\$ 2,278,062	\$ 2,745,465	\$ 18,334	\$ 1,267,525	\$ 1,926,709	\$ -
Total Revenues	\$ 11,625,881	\$ 5,466,202	\$ 18,334	\$ 2,518,187	\$ 3,181,476	\$ -
8980 Transfers In	-	33,196	-	25,000	-	-
8990 Subfund Transfers In	513,870	10,804,130	729,812	941,083	244,718	-
Total Other Financing Sources	\$ 513,870	\$ 10,837,326	\$ 729,812	\$ 966,083	\$ 244,718	\$ -
Total Revenues and Other Financing Sources	\$ 12,139,751	\$ 16,303,528	\$ 748,146	\$ 3,484,270	\$ 3,426,194	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1100 Monthly Instructional Salary	(1,104,854)	-	-	43,400	43,400	-
1200 Noninstructional Salaries Full Time	-	-	-	168,185	168,185	-
1300 Instructional Salaries Part Time	117,170	69,168	-	105,533	87,828	-
1400 Noninstructional Salaries Part Time	84,751	81,370	-	197,045	239,532	-
Total Academic Salaries	\$ (902,933)	\$ 150,538	\$ -	\$ 514,163	\$ 538,945	\$ -
2100 Noninstructional Salaries Full Time	30,260	17,360	42,311	280,048	305,754	7,792
2300 Variable Non-Instructional	802,734	820,252	-	669,630	666,464	-
2400 Variable Classroom Aide	30,921	24,565	-	4,216	17,905	-
2600 Variable Aide Other	19,400	5,169	-	12,325	12,574	-
Total Classified Salaries	\$ 883,315	\$ 867,346	\$ 42,311	\$ 966,219	\$ 1,002,697	\$ 7,792
3000 Benefits	444,721	141,104	17,514	193,513	224,141	2,314
Total Salaries and Benefits	\$ 425,103	\$ 1,158,988	\$ 59,825	\$ 1,673,895	\$ 1,765,783	\$ 10,106
4000 Supplies and Materials	\$ 341,497	\$ 233,662	\$ -	\$ 285,674	\$ 251,747	\$ -
5100 Consultants	109,254	96,420	139,917	158,632	79,729	-
5200 Travel	26,290	22,541	4,905	28,205	12,749	-
5300 Dues and Memberships	350	-	-	-	2,633	-
5500 Utilities and Housekeeping	3,300	3,208	-	-	2,057	-
5600 Contract Services	13,606	7,811	-	347,700	67,067	-
5690 Other Operating Expenses	95,922	46,665	-	239,622	157,728	-
5800 Other Services and Expenses	105,963	105,328	-	43,796	7,399	-
5900 Interprogram Charges (credits)	(57,912)	(81,742)	-	2,600	(30,419)	-
5910 Indirect Costs	(38,420)	-	-	-	-	-
Total Other Operating Expenses	\$ 258,353	\$ 200,231	\$ 144,822	\$ 820,555	\$ 298,943	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
6200 Buildings	137,503	401,134	-	29,856	24,158	-
6400 Equipment	472,428	894,124	375,958	564,461	117,603	-
Total Capital Outlay	\$ 609,931	\$ 1,295,258	\$ 375,958	\$ 594,317	\$ 141,761	\$ -
7300 Interfund Transfers Out	950,829	1,161,398	116,307	116,307	-	-
7600 Other Student Payments	1,728	970	-	110,070	97,078	-
7820 Subfund Transfers Out	393,815	4,005,001	4,075,446	7,493,107	2,421,592	3,120,994
Total Transfers and Other Outgo	\$ 1,346,372	\$ 5,167,369	\$ 4,191,753	\$ 7,719,484	\$ 2,518,670	\$ 3,120,994
Total Expenses	\$ 2,981,256	\$ 8,055,508	\$ 4,772,358	\$ 11,093,925	\$ 4,976,904	\$ 3,131,100
Net Revenues Over (Under) Expenses	\$ 9,158,495	\$ 8,248,020	\$ (4,024,212)	\$ (7,609,655)	\$ (1,550,710)	\$ (3,131,100)
Beginning Fund Balance	(745,321)	3,952,352	12,432,657	12,200,372	12,200,371	4,590,717
Ending Fund Balance	\$ 8,413,174	\$ 12,200,372	\$ 8,408,445	\$ 4,590,717	\$ 10,649,661	\$ 1,459,617
7901 5% General Fund Reserve	-	-	43,407	43,407	-	506
7921 Reserve for Encumbrances	-	-	202,674	93,261	-	-
7900 College and District Office / Wide Reserve	-	-	4,729,463	1,749,983	-	1,346,953
7999 Undesignated Reserve	-	-	3,432,901	2,704,066	-	112,158
Total Budgeted Reserves	\$ -	\$ -	\$ 8,408,445	\$ 4,590,717	\$ -	\$ 1,459,617

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8190 Other Federal Revenues	-	-	-	206,634	206,634	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 206,634	\$ 206,634	\$ -
8659 Other Reimbursable Categorical Programs	-	1,040	-	-	-	-
Total Other State Revenues	\$ -	\$ 1,040	\$ -	\$ -	\$ -	\$ -
8830 Contract Services	4,871	11,103	-	-	16,680	-
8840 Sales and Commissions	30,495	-	-	-	-	-
8851 Rentals and Leases	26,415	112,160	-	-	92,956	-
8870 Other Student Fees and Charges	8,860	6,227	-	-	3,015	-
8890 Other Local Revenues	298,702	308,724	-	67,351	235,226	-
Total Other Local Revenues	\$ 369,343	\$ 438,214	\$ -	\$ 67,351	\$ 347,877	\$ -
Total Revenues	\$ 369,343	\$ 439,254	\$ -	\$ 273,985	\$ 554,511	\$ -
8990 Subfund Transfers In	74,149	-	-	330	330	-
Total Other Financing Sources	\$ 74,149	\$ -	\$ -	\$ 330	\$ 330	\$ -
Total Revenues and Other Financing Sources	\$ 443,492	\$ 439,254	\$ -	\$ 274,315	\$ 554,841	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1100 Monthly Instructional Salary	-	-	-	43,400	43,400	-
1200 Noninstructional Salaries Full Time	-	-	-	105,768	105,768	-
1300 Instructional Salaries Part Time	17,836	8,141	-	25,875	5,169	-
1400 Noninstructional Salaries Part Time	9,200	8,237	-	15,000	4,107	-
Total Academic Salaries	\$ 27,036	\$ 16,378	\$ -	\$ 190,043	\$ 158,444	\$ -
2100 Noninstructional Salaries Full Time	29,266	6,076	30,540	56,591	83,278	-
2300 Variable Non-Instructional	116,902	103,149	-	11,200	46,612	-
Total Classified Salaries	\$ 146,168	\$ 109,225	\$ 30,540	\$ 67,791	\$ 129,890	\$ -
3000 Benefits	26,356	13,689	13,490	-	17,312	-
Total Salaries and Benefits	\$ 199,560	\$ 139,292	\$ 44,030	\$ 257,834	\$ 305,646	\$ -
4000 Supplies and Materials	\$ 22,492	\$ 27,047	\$ -	\$ 50,675	\$ 19,423	\$ -
5100 Consultants	5,315	9,337	-	-	10,537	-
5200 Travel	9,854	(341)	-	-	1,403	-
5300 Dues and Memberships	350	-	-	-	2,633	-
5500 Utilities and Housekeeping	678	687	-	-	244	-
5600 Contract Services	10,728	5,226	-	279,266	491	-
5690 Other Operating Expenses	5,447	21,766	-	-	20,774	-
5800 Other Services and Expenses	17,696	19,591	-	7,181	1,250	-
5900 Interprogram Charges (credits)	(61,061)	(82,666)	-	-	(31,453)	-
Total Other Operating Expenses	\$ (10,993)	\$ (26,400)	\$ -	\$ 286,447	\$ 5,879	\$ -
6400 Equipment	1,277	34,033	-	57,060	23,670	-
Total Capital Outlay	\$ 1,277	\$ 34,033	\$ -	\$ 57,060	\$ 23,670	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
7600 Other Student Payments	1,280	970	-	-	2,300	-
7820 Subfund Transfers Out	41,257	34,325	-	-	-	-
Total Transfers and Other Outgo	\$ 42,537	\$ 35,295	\$ -	\$ -	\$ 2,300	\$ -
Total Expenses	\$ 254,873	\$ 209,267	\$ 44,030	\$ 652,016	\$ 356,918	\$ -
Net Revenues Over (Under) Expenses	\$ 188,619	\$ 229,987	\$ (44,030)	\$ (377,701)	\$ 197,923	\$ -
Beginning Fund Balance	743,054	920,094	1,096,036	1,253,531	1,253,532	875,830
Ending Fund Balance	\$ 931,673	\$ 1,150,081	\$ 1,052,006	\$ 875,830	\$ 1,451,455	\$ 875,830
7900 College and District Office / Wide Reserve	-	-	1,174,806	875,830	-	875,830
Total Budgeted Reserves	\$ -	\$ -	\$ 1,174,806	\$ 875,830	\$ -	\$ 875,830

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8160 Veterans Education	-	-	-	-	1,673	-
8190 Other Federal Revenues	-	-	-	445,750	513,532	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 445,750	\$ 515,205	\$ -
8659 Other Reimbursable Categorical Programs	-	3,852	-	-	-	-
Total Other State Revenues	\$ -	\$ 3,852	\$ -	\$ -	\$ -	\$ -
8830 Contract Services	83,356	104,289	-	74,737	138,759	-
8851 Rentals and Leases	-	32,170	-	-	32,170	-
8870 Other Student Fees and Charges	80,376	122,903	-	27,677	106,679	-
8880 Other Student Fees	-	25,466	-	-	5,331	-
8890 Other Local Revenues	1,103,457	1,169,302	-	800,426	951,819	-
Total Other Local Revenues	\$ 1,267,189	\$ 1,454,130	\$ -	\$ 902,840	\$ 1,234,758	\$ -
Total Revenues	\$ 1,267,189	\$ 1,457,982	\$ -	\$ 1,348,590	\$ 1,749,963	\$ -
8980 Transfers In	-	33,196	-	-	-	-
8990 Subfund Transfers In	439,721	512,833	-	5,000	5,000	-
Total Other Financing Sources	\$ 439,721	\$ 546,029	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Revenues and Other Financing Sources	\$ 1,706,910	\$ 2,004,011	\$ -	\$ 1,353,590	\$ 1,754,963	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	9,631	9,631	-
1300 Instructional Salaries Part Time	43,680	42,398	-	79,658	70,941	-
1400 Noninstructional Salaries Part Time	53,066	54,449	-	46,082	64,138	-
Total Academic Salaries	\$ 96,746	\$ 96,847	\$ -	\$ 135,371	\$ 144,710	\$ -
2100 Noninstructional Salaries Full Time	3,382	3,868	3,980	183,489	183,157	-
2300 Variable Non-Instructional	647,458	711,990	-	625,138	583,248	-
2400 Variable Classroom Aide	6,954	795	-	935	2,270	-
2600 Variable Aide Other	19,400	5,169	-	3,300	6,364	-
Total Classified Salaries	\$ 677,194	\$ 721,822	\$ 3,980	\$ 812,862	\$ 775,039	\$ -
3000 Benefits	94,936	119,055	1,834	181,636	189,635	-
Total Salaries and Benefits	\$ 868,876	\$ 937,724	\$ 5,814	\$ 1,129,869	\$ 1,109,384	\$ -
4000 Supplies and Materials	\$ 204,103	\$ 185,566	\$ -	\$ 185,000	\$ 184,594	\$ -
5100 Consultants	54,626	49,793	-	2,599	36,468	-
5200 Travel	6,077	13,724	-	20,000	7,188	-
5500 Utilities and Housekeeping	2,622	2,521	-	-	1,813	-
5600 Contract Services	-	2,250	-	68,434	64,861	-
5690 Other Operating Expenses	120,974	24,899	-	239,622	135,969	-
5800 Other Services and Expenses	63,266	38,461	-	36,615	5,069	-
5910 Indirect Costs	(38,420)	-	-	-	-	-
Total Other Operating Expenses	\$ 209,145	\$ 131,648	\$ -	\$ 367,270	\$ 251,368	\$ -
6200 Buildings	12,690	29,787	-	29,856	19,372	-
6400 Equipment	172,054	66,746	-	59,443	33,179	-
Total Capital Outlay	\$ 184,744	\$ 96,533	\$ -	\$ 89,299	\$ 52,551	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
7300 Interfund Transfers Out	-	155,295	-	-	-	-
7600 Other Student Payments	-	-	-	94,778	94,778	-
7820 Subfund Transfers Out	352,558	268,585	-	1,550,810	1,553,309	-
Total Transfers and Other Outgo	\$ 352,558	\$ 423,880	\$ -	\$ 1,645,588	\$ 1,648,087	\$ -
Total Expenses	\$ 1,819,426	\$ 1,775,351	\$ 5,814	\$ 3,417,026	\$ 3,245,984	\$ -
Net Revenues Over (Under) Expenses	\$ (112,516)	\$ 228,660	\$ (5,814)	\$ (2,063,436)	\$ (1,491,021)	\$ -
Beginning Fund Balance	2,181,281	2,018,419	2,208,836	2,247,069	2,247,067	183,633
Ending Fund Balance	\$ 2,068,765	\$ 2,247,079	\$ 2,203,022	\$ 183,633	\$ 756,046	\$ 183,633
7900 College and District Office / Wide Reserve	-	-	2,215,970	183,633	-	183,633
Total Budgeted Reserves	\$ -	\$ -	\$ 2,215,970	\$ 183,633	\$ -	\$ 183,633

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8190 Other Federal Revenues	-	-	-	180,468	180,468	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 180,468	\$ 180,468	\$ -
8659 Other Reimbursable Categorical Programs	-	2,432	-	(2,432)	-	-
Total Other State Revenues	\$ -	\$ 2,432	\$ -	\$ (2,432)	\$ -	\$ -
8830 Contract Services	125,480	-	-	14,000	14,020	-
8851 Rentals and Leases	1,290	13,715	-	23,000	22,983	-
8870 Other Student Fees and Charges	1,625	-	-	-	-	-
8880 Other Student Fees	5,614	511	-	16,000	15,598	-
8890 Other Local Revenues	493,521	771,794	-	226,000	226,395	-
Total Other Local Revenues	\$ 627,530	\$ 786,020	\$ -	\$ 279,000	\$ 278,996	\$ -
Total Revenues	\$ 627,530	\$ 788,452	\$ -	\$ 457,036	\$ 459,464	\$ -
8990 Subfund Transfers In	-	200	-	-	-	-
Total Other Financing Sources	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 627,530	\$ 788,652	\$ -	\$ 457,036	\$ 459,464	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Uses:						
1200 Noninstructional Salaries Full Time	-	-	-	52,787	52,787	-
1300 Instructional Salaries Part Time	55,654	18,630	-	-	11,718	-
1400 Noninstructional Salaries Part Time	22,485	18,683	-	135,962	171,286	-
Total Academic Salaries	\$ 78,139	\$ 37,313	\$ -	\$ 188,749	\$ 235,791	\$ -
2100 Noninstructional Salaries Full Time	(2,388)	7,417	7,792	39,969	39,319	7,792
2300 Variable Non-Instructional	38,375	5,113	-	33,291	36,604	-
2400 Variable Classroom Aide	23,967	23,770	-	3,281	15,635	-
2600 Variable Aide Other	-	-	-	9,025	6,209	-
Total Classified Salaries	\$ 59,954	\$ 36,300	\$ 7,792	\$ 85,566	\$ 97,767	\$ 7,792
3000 Benefits	11,062	8,360	2,191	11,876	17,194	2,314
Total Salaries and Benefits	\$ 149,155	\$ 81,973	\$ 9,983	\$ 286,191	\$ 350,752	\$ 10,106
4000 Supplies and Materials	\$ 104,758	\$ 19,527	\$ -	\$ 50,000	\$ 47,729	\$ -
5100 Consultants	5,719	3,150	-	17,000	14,800	-
5200 Travel	10,359	3,824	-	3,300	4,158	-
5600 Contract Services	-	335	-	-	1,716	-
5690 Other Operating Expenses	4,855	-	-	-	983	-
5800 Other Services and Expenses	25,000	33,300	-	-	-	-
5900 Interprogram Charges (credits)	3,149	924	-	2,600	1,034	-
Total Other Operating Expenses	\$ 49,082	\$ 41,533	\$ -	\$ 22,900	\$ 22,691	\$ -
6200 Buildings	59,004	310,719	-	-	4,786	-
6400 Equipment	89,094	43,622	-	47,000	41,835	-
Total Capital Outlay	\$ 148,098	\$ 354,341	\$ -	\$ 47,000	\$ 46,621	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
7600 Other Student Payments	448	-	-	15,292	-	-
7820 Subfund Transfers Out	-	-	-	182,751	182,751	866,714
Total Transfers and Other Outgo	\$ 448	\$ -	\$ -	\$ 198,043	\$ 182,751	\$ 866,714
Total Expenses	\$ 451,541	\$ 497,374	\$ 9,983	\$ 604,134	\$ 650,544	\$ 876,820
Net Revenues Over (Under) Expenses	\$ 175,989	\$ 291,278	\$ (9,983)	\$ (147,098)	\$ (191,080)	\$ (876,820)
Beginning Fund Balance	823,154	986,864	1,275,710	1,311,408	1,311,408	1,164,310
Ending Fund Balance	\$ 999,143	\$ 1,278,142	\$ 1,265,727	\$ 1,164,310	\$ 1,120,328	\$ 287,490
7900 College and District Office / Wide Reserve	-	-	1,298,517	1,164,310	-	287,490
Total Budgeted Reserves	\$ -	\$ -	\$ 1,298,517	\$ 1,164,310	\$ -	\$ 287,490

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8190 Other Federal Revenues	-	-	-	67,782	-	-
Total Federal Revenues	\$ -	\$ -	\$ -	\$ 67,782	\$ -	\$ -
8890 Other Local Revenues	-	43,490	18,334	18,334	18,335	-
Total Other Local Revenues	\$ -	\$ 43,490	\$ 18,334	\$ 18,334	\$ 18,335	\$ -
Total Revenues	\$ -	\$ 43,490	\$ 18,334	\$ 86,116	\$ 18,335	\$ -
Total Revenues and Other Financing Sources	\$ -	\$ 43,490	\$ 18,334	\$ 86,116	\$ 18,335	\$ -
Uses:						
4000 Supplies and Materials	\$ 10,145	\$ 1,474	\$ -	\$ -	\$ -	\$ -
5100 Consultants	-	180	87,000	86,116	-	-
Total Other Operating Expenses	\$ -	\$ 180	\$ 87,000	\$ 86,116	\$ -	\$ -
6400 Equipment	7,617	-	-	-	5,546	-
Total Capital Outlay	\$ 7,617	\$ -	\$ -	\$ -	\$ 5,546	\$ -
7300 Interfund Transfers Out	225,574	-	-	-	-	-
Total Transfers and Other Outgo	\$ 225,574	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 243,336	\$ 1,654	\$ 87,000	\$ 86,116	\$ 5,546	\$ -
Net Revenues Over (Under) Expenses	\$ (243,336)	\$ 41,836	\$ (68,666)	\$ -	\$ 12,789	\$ -
Beginning Fund Balance	(863,352)	-	33,196	-	-	-
Ending Fund Balance	\$ (1,106,688)	\$ 41,836	\$ (35,470)	\$ -	\$ 12,789	\$ -
7900 College and District Office / Wide Reserve	-	-	40,170	-	-	-
Total Budgeted Reserves	\$ -	\$ -	\$ 40,170	\$ -	\$ -	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
Sources:						
8610 General Apportionment Revenue	9,347,819	2,713,413	-	352,460	352,460	-
Apportionment Revenues	\$ 9,347,819	\$ 2,713,413	\$ -	\$ 352,460	\$ 352,460	\$ -
8840 Sales and Commissions	-	-	-	-	3,210	-
8851 Rentals and Leases	14,000	23,611	-	-	39,536	-
8890 Other Local Revenues	-	-	-	-	3,996	-
Total Other Local Revenues	\$ 14,000	\$ 23,611	\$ -	\$ -	\$ 46,742	\$ -
Total Revenues	\$ 9,361,819	\$ 2,737,024	\$ -	\$ 352,460	\$ 399,202	\$ -
8980 Transfers In	-	-	-	25,000	-	-
8990 Subfund Transfers In	-	10,291,097	729,812	935,753	239,388	-
Total Other Financing Sources	\$ -	\$ 10,291,097	\$ 729,812	\$ 960,753	\$ 239,388	\$ -
Total Revenues and Other Financing Sources	\$ 9,361,819	\$ 13,028,121	\$ 729,812	\$ 1,313,213	\$ 638,590	\$ -
Uses:						
1100 Monthly Instructional Salary	(1,104,854)	-	-	-	-	-
Total Academic Salaries	\$ (1,104,854)	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Benefits	312,366	-	-	-	-	-
Total Salaries and Benefits	\$ (792,488)	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Supplies and Materials	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adopted Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
5100 Consultants	43,593	33,960	52,917	52,917	17,924	-
5200 Travel	-	5,334	4,905	4,905	-	-
5600 Contract Services	2,879	-	-	-	-	-
5690 Other Operating Expenses	(35,352)	-	-	-	(1)	-
5800 Other Services and Expenses	-	13,976	-	-	1,081	-
Total Other Operating Expenses	\$ 11,120	\$ 53,270	\$ 57,822	\$ 57,822	\$ 19,004	\$ -
6200 Buildings	65,809	60,628	-	-	-	-
6400 Equipment	202,386	749,724	375,958	400,958	13,373	-
Total Capital Outlay	\$ 268,195	\$ 810,352	\$ 375,958	\$ 400,958	\$ 13,373	\$ -
7300 Interfund Transfers Out	725,256	1,006,103	116,307	116,307	-	-
7820 Subfund Transfers Out	-	3,702,092	4,075,446	5,759,546	685,532	2,254,280
Total Transfers and Other Outgo	\$ 725,256	\$ 4,708,195	\$ 4,191,753	\$ 5,875,853	\$ 685,532	\$ 2,254,280
Total Expenses	\$ 212,083	\$ 5,571,865	\$ 4,625,533	\$ 6,334,633	\$ 717,909	\$ 2,254,280
Net Revenues Over (Under) Expenses	\$ 9,149,736	\$ 7,456,256	\$ (3,895,721)	\$ (5,021,420)	\$ (79,319)	\$ (2,254,280)
Beginning Fund Balance	(3,629,449)	26,975	7,818,879	7,388,364	7,388,364	2,366,944
Ending Fund Balance	\$ 5,520,287	\$ 7,483,231	\$ 3,923,158	\$ 2,366,944	\$ 7,309,045	\$ 112,664
7901 5% General Fund Reserve	-	-	43,407	43,407	-	506
7921 Reserve for Encumbrances	-	-	202,674	93,261	-	-
7999 Undesignated Reserve	-	-	3,432,901	2,230,276	-	112,158
Total Budgeted Reserves	\$ -	\$ -	\$ 3,923,158	\$ 2,366,944	\$ -	\$ 112,664

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

Description	Final Actuals 2007-2008	Final Actuals 2008-2009	Adoption Budget 2009-2010	Adjusted Budget 2009-2010	YTD Actuals 2009-2010	Tentative Budget 2010-2011
<u>District Office</u>						
District Office Finance & Accounting	225,574	-	-	-	-	-
Purchasing	10,145	-	-	-	-	-
District Office Human Resources	7,617	1,654	87,000	86,116	5,546	-
District Office Reserves	-	-	40,170	-	-	-
Total District Office Expenditures	\$ 243,336	\$ 1,654	\$ 127,170	\$ 86,116	\$ 5,546	\$ -
<u>District Wide</u>						
Facilities	166,538	200,000	116,307	116,307	-	-
Information Tech. Services	-	648,442	375,958	400,958	21,936	-
Internal Auditing	46,472	28,891	36,000	36,000	-	-
Marketing	-	10,000	21,822	21,822	10,441	-
Districtwide Finance & Accounting	(926)	4,623,856	4,075,446	5,759,546	685,532	2,254,280
Districtwide Reserves	-	-	3,923,158	2,366,944	-	112,664
Total Districtwide Expenditures	\$ 212,084	\$ 5,571,865	\$ 8,548,691	\$ 8,701,577	\$ 717,909	\$ 2,366,944
Total District Expenditures	\$ 455,420	\$ 5,573,519	\$ 8,675,861	\$ 8,787,693	\$ 723,455	\$ 2,366,944