



ORANGE
COAST
COLLEGE

Inspiration. Innovation. Graduation.

Budget Summary

Tentative Budget 2012-2013

June 20, 2012

Consideration of Coast Community College District Tentative Budget for 2012-2013

Background

The Tentative Budget (copy attached to each Trustee's agenda) has been prepared as prescribed by Title 5 of the California Code of Regulations, Section 58305. Funding for the budget is based upon the latest information available as of May 14, 2012. Any changes based on the enacted state budget that are signed by the Governor will be included in the 2012-2013 adopted budget.

Beginning Balance

The Tentative Budget beginning balance is estimated to be \$20,531,115 (including \$2,319,195 for various entities). While the Tentative Budget reflects a balanced set of revenues and expenses, many of the solutions identified are one-time or of limited term duration. The result will be that approximately \$4 million of these solutions will expire this year and re-emerge next year. A firm figure for the beginning balance won't be available until the year-end close is completed in mid-July.

Revenue Estimate

Total 2012-2013 General Fund revenues are projected to be \$202,289,580. The revenue estimate includes 0% COLA, apportionment reduction of \$8.2 million, and 0% growth funds 2011-2012. Student fees have increased to \$46 per unit.

Expenditure Estimate

The Tentative Budget includes \$503,446 for step and column increases. Health and Welfare benefit costs increased from \$14,650 to \$15,000 per employee. This added \$1.0 million to the unrestricted general fund expenditure budget. The PERS contribution rate increased from 10.923% to 11.417% and unemployment insurance decreased from 1.6% to 1.1% for the 2012-2013 fiscal year. The budget also includes reductions of 3% for management and classified employees.

Each college is provided a basic allocation, fixed costs increases and \$3,655 per FTES in the budget model. Final allocations include each college and the district office sharing in budget cuts driven by reduced class offerings, salary savings from the ENP program, vacant positions, negotiated savings and reductions in other discretionary expenditures. Overall the district addressed a \$6.6 million internal operating deficit.

Undistributed Reserve

The Tentative Budget presents a Reserve for Contingencies of \$11,600,000 which is 5.5% of prior year expenditures.

After review by the Chancellor and the Vice Chancellor of Administrative Services, it is recommended that the Tentative Budget for 2012-2013 be adopted.



Inspiration. Innovation. Graduation.

Board of Trustees
David A. Grant
Mary L. Hornbuckle
Jim Moreno
Jerry Patterson
Lorraine Prinsky, Ph.D.
Joe Venegas III,
Student Trustee
Chancellor
Andrew C. Jones, Ed.D.

June 20, 2012

To: Andrew Jones, Chancellor

From: Andy Dunn, Vice Chancellor

Re: Adoption of the 2012-2013 Tentative Budget for the Coast Community College District

BACKGROUND

The enclosed Tentative Budget is presented to the Board of Trustees for adoption. The California Code of Regulations T-5, Section 58305 requires the Board of Trustees of a Community College District to adopt a Tentative Budget on or before the first day of July in each year and forward an information copy to the appropriate county officer.

CHANGES SINCE 2011-12 ADOPTED BUDGET

The 2011-12 Adopted Budget was balanced with respect to revenues and expense but reflected one-time funds held in the event certain state revenue thresholds were not met and automatic budget cuts were triggered. Those thresholds were not met and Coast experienced a \$3.2 million mid-year cut. \$2.3 million was felt as an on-going base cut and \$900 thousand reflected Coast's share of a one-time cost to push a student fee increase from \$36/unit to \$46/unit from January 1, 2012 to July 1, 2012. However, Coast experienced no interruption in the delivery of educational services nor in its spending plan as one-time resources had been identified to meet this triggered cut. The base cut referenced above, however, rolls forward and becomes part of the Internal Operating Deficit in the 2012-13 FY that is addressed below.

2012-13 BUDGET DEVELOPMENT

The Governor's January Budget Proposal was released on January 5, 2012, and reflected an estimated \$9.2 billion statewide deficit. The centerpiece of this proposal was, and continues to be, a tax measure slated for the November ballot. The Governor's budget proposal assumes passage of this tax measure. If the tax measure fails an additional estimated \$7 billion gap emerges and the community college system will see a \$300 million base cut imposed. For Coast, failure means a cut of more than \$8 million and a workload reduction of 5.56%. Passage, on the other hand, will not result in any new programmatic funds in the 2012-13 budget year; proceeds will instead be used to buy down deferrals. Each branch of higher education was

slated to receive 4% new funding in each of the following three years (2013-14 through 2015-16).

Analyses that began following the release of the Governor's January Budget Proposal suggested the district faced an internal operating deficit of \$7.6 million which reflected both increasing expenses and decreasing revenues. The budget development strategy was twofold and included both a plan to address the internal operating deficit and a plan to build a "Rainy Day" fund to provide a buffer, much as was done for the current year trigger cuts, in the event the Governor's tax proposal fails.

Budget Development for 2012-13 involved many steps; two of the most significant were issuing budget reduction targets by site and by bargaining unit. The Tentative Budget reflects both site based and unit based solutions, the details of which are outlined elsewhere in the budget summary. Another significant component is Stabilization, a process under which the district has suppressed enrollment below base to ease the budget reductions and save jobs.

A significant Deficit Factor emerged earlier this year, magnified by what came to be known as the "February Surprise". This Deficit Factor, and resultant revenue reduction, is driven largely by an over-estimate of student fee revenue resulting from the fee increase to \$36/unit. This increase served to move a large number of students into the Board of Governor's fee waiver program and thus eroded the net value. That over estimate left an approximate \$100 million gap in system funding which districts experienced in the form of a revenue deficit. Fees are scheduled to be increased to \$46/unit effective July 1, 2012, and this phenomenon may recur. For Coast, this shortfall in student fee revenues had, until mid May, caused us to track a deficit of approximately \$5.4 million. The movement of another district to Basic Aid Status, discussed further below, has allowed us to moderate the anticipated deficit amount.

MAY REVISE

The May Revise presents a stark reality and contrasting set of issues. The state deficit, projected at \$9.2 billion in January ballooned to \$15.7 billion in May. This is a result of overstated revenues, understated expenses and certain court decisions that did not allow the state to realize previously assumed savings. As the framework for Coast's Tentative Budget is largely in place by the time the May Revise is issued, significant changes emerging through the May Revise will be reflected in the Final Budget presented to the Board for adoption in September.

Another issue that emerged in the May Revise is the transition of another Community College District to "Basic Aid" status. As the total calculated apportionment revenue for such districts comes solely from property tax this has had the effect of reducing the current year deficit factor and increasing next years projected impact should the November tax package fail. The projected result is that the current year deficit factor has been scaled back from more than \$5.4



million to \$4.1 million and the workload reduction for the coming year will escalate from 5.56% to 6.4%, and the one-time resources needed to build an effective Rainy Day Fund will increase from \$8.2 million to \$9.5 million.

TENTATIVE BUDGET

While the Tentative Budget reflects a balanced set of revenues and expenses, many of the solutions identified are one-time or of limited term duration. The result will be that approximately \$4 million of these solutions will expire this year and re-emerge next year.

RISK

The single largest unknown is the question of voter willingness to approve the November Tax Measure. In a broader sense, revenues are highly variable, with or without the tax measure. A major workload reduction decision will be decided in November.

The Governor's Budget Proposal assumes that the community college system will receive increased local property taxes and other cash assets from redevelopment agencies that are winding down operations and have proposed cutting state funding for the system in anticipation of this. However, the Legislative Analyst's Office has stated that the projections for these redirected revenues are "significantly" overstated. The system-wide impact for the current year is currently estimated at \$116 million and for the budget year the estimated impact is \$341 million.

A student fee shortfall may emerge again in the budget year as fees are scheduled to rise to \$46/unit and a commensurate rise in Board of Governor (BOG) fee waivers is also expected.

Enrollment decline is possible in some districts, particularly rural colleges with a proposal to triple neighboring state student fees to \$138/unit.

REVENUE ESTIMATES

Estimated State Revenue has been adjusted to reflect 0% COLA, prior year base reduction of \$2.6 million and a \$112 per FTES Unrestricted Lottery Revenue. Workload is reduced both by the base reduction noted above and through Stabilization for a total of 6.96%.

Coast's Third Party Administrator (TPA) has negotiated competitive renewal rates for our Health and Welfare Programs. Projected increases for the 2012-13 benefits year were targeted at more than \$3 million until just recently. The Tentative Budget reflects net increases of under \$1 million. Further, our TPA continues to negotiate with providers and further savings may emerge as we approach preparation of the Final Budget.



Local revenue reflects enrollment fees of \$46 per unit and interest earnings of \$180,000. All other revenues are budgeted based on allocation in the state budget act. Revenue adjustments and additional one-time funds will be added to the budget when allocated to the District.

APPROPRIATION CHANGES

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases. Staff health benefits for 2012-13 are projected with a \$350 increase over the 2011-12 budget at \$15,000 per employee. The PERS rate has been adjusted up to 11.417%. Funds are provided for a 2% of contract salaries charge for future retiree health benefits. The additional transfer of \$1.2 million to the retiree health benefit liability has been eliminated.

Each college is being provided a base allocation, fixed costs increases and \$3,655 per FTES in the budget model. Final allocations include each college and the district office sharing in budget cuts driven by reduced class offerings, salary savings from the ENP program, vacant positions, negotiated savings and reductions in other discretionary expenditures. Overall the district addressed a \$6.6 million internal operating deficit.

RESERVES

In recent years Coast has maintained a 6.5% reserve for contingency. This year, that reserve is targeted at 5.5%, the difference is being captured to help bolster the Rainy Day Fund. The reserve is a function of prior year's actual general fund expenses.

Embedded in Fund Balance is a "Rainy Day" Fund which will be drawn down beginning mid-year should the governor's tax measure fail.

The Retiree Health Benefit Fund has \$51.4 million set aside in the JPA Trust and district funds. The district will update the actuarial study during 2011-12 to determine how plan changes and funding reductions have affected the unfunded liability.

LOOKING AHEAD

The Tentative Budget is presented to the Board for adoption. Developments driven by the adoption of the State Budget will help shape our Final Budget scheduled for presentation and adoption in September.



COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-2013

Estimate of Total District Income

	Tentative Budget 2012-13
8100-FEDERAL INCOME	
Restricted	10,166,101
Unrestricted	0
TOTAL FEDERAL INCOME	10,166,101
8600-STATE INCOME	
Restricted	11,352,686
Unrestricted	60,814,201
TOTAL STATE INCOME	72,166,887
8800-LOCAL INCOME	
Restricted	4,662,107
Unrestricted	114,794,485
TOTAL LOCAL INCOME	119,456,592
8900-OTHER FINANCING SOURCES	
8912 Surplus Property Sales	500,000
TOTAL OTHER FINANCING SOURCES	500,000
TOTAL GENERAL FUND INCOME	202,289,580
GENERAL FUND BEGINNING BALANCE	20,531,115
TOTAL INCOME	222,820,695

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-2013

Estimate of District Unrestricted Income

	Tentative Budget 2012-13
8600-STATE INCOME	
8612 Principal Apportionment	55,552,885
8619 2% Enrollment Admin	182,000
Part-Time Faculty Compensation	745,184
8672 Homeowner's Exemptions	700,000
8681 State Lottery	3,634,132
TOTAL STATE INCOME	60,814,201
8800-LOCAL INCOME	
8810 District Taxes (Including Subventions)	86,096,285
8830 Contract Instruction	30,000
8840 Sales	70,000
8850 Rentals and Leases	2,699,500
8860 Interest	250,000
8871 Child Development Lab School	444,200
8874 Student Enrollment Fee	16,200,000
8879 Transcript Fee	180,000
8880 Non-Resident Student Fees	6,160,000
8889 Class Audit Fee	1,000
Library Fines	6,000
Application Fees	17,000
Range Fees	13,000
8892 Telecourse Production	250,000
8893 Parking Fines	570,000
8899 Enterprise Reimbursements	987,500
Bookstore	600,000
Phase II Development, Coastline Business Park	210,000
New Media Income	0
Extended Education	0
Other Income	10,000
TOTAL LOCAL INCOME	114,794,485
8900-OTHER FINANCING SOURCES	
8912 Surplus Property Sales	500,000
TOTAL OTHER FINANCING SOURCES	500,000
TOTAL GENERAL FUND UNRESTRICTED INCOME	176,108,686

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-2013

Estimate of District Restricted Income

	Tentative Budget 2012-13
8100-FEDERAL INCOME	
8120 Federal Work Study Program	700,000
5% Administrative Allowance	152,000
NARET No Amer Renewable Energy Tech	0
Pacific Bridge AAPI	760,165
Strengthening Institutions Title III	184,572
8130 WIA-ARRA High Demand Training Grant	15,000
WIA-No Dislocated Workers	1,640,000
WIA-No Disadvantaged Adult	796,000
WIA-No Disadvantaged Adult OJT/WEX	100,000
WIA-No Sr Comm Svcs Empl Prgm	49,500
WIA-Nursing Expansion Grant	324,000
WIA-Recycling and Res Mgmt Prgm	328,269
WIA-Regl Vets Svs Collab 15%	132,262
WIA-So Disadvantage Adult	796,000
WIA-So Dislocated Wrkrs	1,640,000
WIA-So Disadvantaged Adult OJT/WEX	50,000
WIA-So Sr Comm Svcs Empl Prgm	49,500
8140 Transitional Assistance Needy Family - TANF	111,213
8170 Vocational and Applied Technology Education Act	1,187,369
VTEA - Tech Prep Consortia Project	140,910
VTEA - Career Dev St Advisory Committee	38,000
VTEA - Collaborative Career Development	90,000
VTEA - Business Education Statewide Advisory Committee	38,000
VTEA - Business Industry Collaborative	270,000
VTEA - Work Base Collaborative Learning	90,000
8190 Child Dev Training Consortium	25,000
USDE ESL 231	97,393
USDE English Literacy & Civics	44,384
CCC Bridge to Citizenship Grant	130,384
Virtual Training for Law Enforcement	46,180
Virtual Interactive Training Simulator	140,000
TOTAL FEDERAL INCOME	10,166,101
8600-STATE INCOME	
8622 Economic Opportunity (EOPS)	1,767,003
8623 Disabled Student Allowance (AB 77)	1,528,763
8624 Cal Works	358,597
8625 Telecom & Tech Infrastructure	35,088
8629 Matriculation	1,141,313
Matriculation-Non Credit	51,523
State Instructional Equipment	0
State Instructional Equipment - One Time	19,000

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-2013

Estimate of District Restricted Income

	Tentative Budget 2012-13
8629 Basic Skills	1,357,643
State Hospital Program (Fairview)	601,176
EOPS-Coop Agency Resource Education	139,223
Board Financial Assistance Admin. Allowance	1,293,069
Staff Diversity	22,683
Staff Development C/O	15,827
RHORC Econ Workforce Develop Program	184,500
Career Tech Ed Community Collaborative	116,450
CTE Pathways Initiative	1,232,902
IDRC Digital Manufacturing	157,148
8659 Mental Health Training CA Law Enforce	54,862
On-The-Job-Training/Work Experience	324,000
Employment Training Panel Grant	99,460
Child At Risk Boating Scholarship	18,860
8681 Restricted Lottery	827,596
8699 Hazard Mitigation	6,000
TOTAL STATE INCOME	11,352,686
8800-LOCAL INCOME	
8876 Student Health Fee	1,737,825
8877 Instructional Materials Fees	687,606
8881 Parking Fees	1,656,253
8899 UCI Internship Mentors	12,500
International Student Dual Enrollment	50,000
Los Rios HiTech CC Consortia	90,658
Pathways for Foster Youth	13,837
Alcohol Prevention Services	120,000
Calif Works Allicance JT SMCC	293,428
TOTAL LOCAL INCOME	4,662,107
TOTAL GENERAL FUND RESTRICTED INCOME	26,180,894

Coast Community College District

TENTATIVE BUDGET

2012-2013

Summary Of Total Appropriations

General Fund	Tentative Budget 2012-13
1100 Instructors Regular Salaries	34,037,943
1200 Non-Instructional Regular Contract	13,414,926
1300 Instructors Hourly	18,261,643
1400 Non-Instructional Hourly	2,333,495
1000 CERTIFICATED SALARIES	68,048,007
2100 Classified Salaries Regular Contract	41,296,861
2200 Instructional Aide Regular Contract	3,126,557
2300 Non-Instructional, Hourly	3,875,108
2400 Instructional Aide, Hourly	674,238
2000 CLASSIFIED SALARIES	48,972,764
3000 STAFF BENEFITS	50,868,947
4000 BOOKS, SUPPLIES AND MATERIALS	4,704,815
5000 OTHER OPERATING EXP AND SERVICES	25,762,743
6100 Site Improvements	22,000
6200 Building Improvements	38,149
6300 Books (New)	82,234
6400 Equipment and Lease Purchases	2,413,126
6000 CAPITAL OUTLAY	2,555,509
7000 Student Financial Aid and Inter - Fund Transfer	1,246,671
7900 Campus Contingencies	9,061,239
7900 Reserves for Contingencies	11,600,000
7000 OTHER OUTGO AND RESERVES	21,907,910
TOTAL GENERAL FUND	222,820,695

Coast Community College District

TENTATIVE BUDGET

2012-2013

Summary Of Unrestricted Appropriations

General Fund	Tentative Budget 2012-13
1100 Instructors Regular Salaries	33,515,833
1200 Non-Instructional Regular Contract	12,312,556
1300 Instructors Hourly	17,589,151
1400 Non-Instructional Hourly	1,486,260
1000 CERTIFICATED SALARIES	64,903,800
2100 Classified Salaries Regular Contract	34,709,522
2200 Instructional Aide Regular Contract	2,966,896
2300 Non-Instructional, Hourly	1,549,681
2400 Instructional Aide, Hourly	485,432
2000 CLASSIFIED SALARIES	39,711,531
3000 STAFF BENEFITS	47,063,414
4000 BOOKS, SUPPLIES AND MATERIALS	2,835,191
5000 OTHER OPERATING EXP AND SERVICES	19,479,879
6100 Site Improvements	22,000
6200 Building Improvements	4,259
6300 Books (New)	82,234
6400 Equipment and Lease Purchases	1,524,098
6000 CAPITAL OUTLAY	1,632,591
7000 Student Financial Aid and Inter - Fund Transfer	352,156
7900 Campus Contingencies	9,061,239
7900 Reserves for Contingencies	11,600,000
7000 OTHER OUTGO AND RESERVES	21,013,395
TOTAL UNRESTRICTED GENERAL FUND	196,639,801

Coast Community College District

TENTATIVE BUDGET

2012-2013

Summary Of Restricted Appropriations

General Fund	Tentative Budget 2012-13
1100 Instructors Regular Salaries	522,110
1200 Non-Instructional Regular Contract	1,102,370
1300 Instructors Hourly	672,492
1400 Non-Instructional Hourly	847,235
1000 CERTIFICATED SALARIES	3,144,207
2100 Classified Salaries Regular Contract	6,587,339
2200 Instructional Aide Regular Contract	159,661
2300 Non-Instructional, Hourly	2,325,427
2400 Instructional Aide, Hourly	188,806
2000 CLASSIFIED SALARIES	9,261,233
3000 STAFF BENEFITS	3,805,533
4000 BOOKS, SUPPLIES AND MATERIALS	1,869,624
5000 OTHER OPERATING EXP AND SERVICES	6,282,864
6100 Site Improvements	0
6200 Building Improvements	33,890
6300 Books (New)	0
6400 Equipment and Lease Purchases	889,028
6000 CAPITAL OUTLAY	922,918
7000 Student Financial Aid and Inter - Fund Transfer	894,515
7900 Holding for Distribution	0
7900 Reserves for Contingencies	0
7000 OTHER OUTGO AND RESERVES	894,515
TOTAL RESTRICTED GENERAL FUND	26,180,894

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-2013

All Funds

	General Fund 01	Child Development 33	Capital Outlay 41	GO Bond Fund 42	Insurance Services 61	Non-Restricted Reimbursable 81	Total All Funds
Beginning Balance	20,531,115	0	9,474,855	12,900,000	58,274,949	0	101,180,919
Income Budgeted	202,289,580	1,268,260	3,759,000	120,000	43,027,000	11,600,569	262,064,409
Expenses Budgeted	222,820,695	1,268,260	13,233,855	13,020,000	101,301,949	11,600,569	363,245,328
	-	-	-	-	-	-	-

UNRESTRICTED

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	33,515,833
	1200	Non Instructor Cert Contract	12,312,556
	1300	Instructors Hourly	17,589,151
	1400	Non Instructor Certificated Hrly	1,486,260
			64,903,800
2	2100	Classified Contract	34,709,522
	2200	Classified Instr Contract	2,966,896
	2300	Classified Hourly Non Instr	1,549,681
	2400	Class Instr Hourly	485,432
			39,711,531
3	3000	Employee Benefits Holding	2,054,029
	3100	STRS Retirement	3,462,656
	3200	PERS Retirement	5,177,574
	3300	OASDI	3,938,142
	3400	Health and Welfare	18,570,303
	3500	Unemployment Insurance	1,054,979
	3600	Workers Compensation	1,437,331
	3700	Retiree Benefits	11,368,400
			47,063,414
4	4200	Reference Books	13,614
	4300	Supplies	2,411,175
	4400	Media Supplies	30,245
	4600	Fuel Oil Repair Parts	380,157
			2,835,191
5	5100	Personal and Consultant Svcs	154,606

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5200	Travel	390,646
	5300	Subscriptions Dues Memberships	304,502
	5400	Insurance	1,470,433
	5500	Utilities	5,043,706
	5600	Rent Leases Repairs	5,562,975
	5700	Legal Election Audit	2,710,254
	5800	Other Operating	3,057,259
	5900	Other	785,498
			19,479,879
6	6100	Site Improvements	22,000
	6200	Building Improvements	4,259
	6300	Library Books	82,234
	6400	Equipment	1,524,098
			1,632,591
7	7300	Interfund Transfer Out	244,376
	7500	Student Financial Aid	106,000
	7600	Other Payments To For Students	1,780
	7900	Reserve for Contingencies	20,661,239
			21,013,395
			196,639,801

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Site**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1200	Non Instructor Cert Contract	936,408
	1400	Non Instructor Certificated Hrly	11,760
			948,168
2	2100	Classified Contract	6,519,525
	2300	Classified Hourly Non Instr	164,467
			6,683,992
3	3000	Employee Benefits Holding	1,303
	3100	STRS Retirement	36,135
	3200	PERS Retirement	849,579
	3300	OASDI	527,565
	3400	Health and Welfare	1,606,011
	3500	Unemployment Insurance	81,862
	3600	Workers Compensation	126,514
			3,228,969
4	4200	Reference Books	3,550
	4300	Supplies	119,605
			123,155
5	5100	Personal and Consultant Svcs	25,000
	5200	Travel	81,912
	5300	Subscriptions Dues Memberships	14,590
	5500	Utilities	240,250
	5600	Rent Leases Repairs	469,110
	5700	Legal Election Audit	41,500
	5800	Other Operating	621,863

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Site**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
6	6100	Site Improvements	1,494,225
	6400	Equipment	281,539
			282,539
			12,761,048

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Orange Coast College

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	20,695,811
	1200	Non Instructor Cert Contract	5,603,596
	1300	Instructors Hourly	7,316,179
	1400	Non Instructor Certificated Hrly	447,746
			34,063,332
2	2100	Classified Contract	12,874,877
	2200	Classified Instr Contract	1,982,092
	2300	Classified Hourly Non Instr	464,579
	2400	Class Instr Hourly	301,811
			15,623,359
3	3000	Employee Benefits Holding	727,529
	3100	STRS Retirement	2,067,395
	3200	PERS Retirement	2,030,831
	3300	OASDI	1,671,142
	3400	Health and Welfare	9,090,953
	3500	Unemployment Insurance	458,495
	3600	Workers Compensation	708,009
			16,754,354
4	4200	Reference Books	625
	4300	Supplies	1,171,726
	4400	Media Supplies	21,000
	4600	Fuel Oil Repair Parts	170,600
			1,363,951
5	5100	Personal and Consultant Svcs	6,000
	5200	Travel	88,485

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Orange Coast College

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5300	Subscriptions Dues Memberships	52,791
	5400	Insurance	95,000
	5500	Utilities	2,267,078
	5600	Rent Leases Repairs	1,474,405
	5700	Legal Election Audit	896,754
	5800	Other Operating	636,846
	5900	Other	75,000
			5,592,359
6	6100	Site Improvements	1,000
	6200	Building Improvements	3,000
	6300	Library Books	55,000
	6400	Equipment	69,748
			128,748
7	7300	Interfund Transfer Out	113,750
	7600	Other Payments To For Students	700
			114,450
			73,640,553

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Golden West College

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	10,422,075
	1200	Non Instructor Cert Contract	2,751,022
	1300	Instructors Hourly	5,362,340
	1400	Non Instructor Certificated Hrly	573,814
			19,109,251
2	2100	Classified Contract	9,284,084
	2200	Classified Instr Contract	730,959
	2300	Classified Hourly Non Instr	138,898
	2400	Class Instr Hourly	136,283
			10,290,224
3	3000	Employee Benefits Holding	660,991
	3100	STRS Retirement	1,020,609
	3200	PERS Retirement	1,377,907
	3300	OASDI	1,056,974
	3400	Health and Welfare	5,315,246
	3500	Unemployment Insurance	261,600
	3600	Workers Compensation	404,291
			10,097,618
4	4200	Reference Books	4,927
	4300	Supplies	787,168
	4400	Media Supplies	3,295
	4600	Fuel Oil Repair Parts	40,207
			835,597
5	5100	Personal and Consultant Svcs	9,286
	5200	Travel	105,465

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Golden West College**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5300	Subscriptions Dues Memberships	52,326
	5400	Insurance	92,000
	5500	Utilities	1,573,476
	5600	Rent Leases Repairs	529,855
	5700	Legal Election Audit	200,000
	5800	Other Operating	442,034
	5900	Other	162,861
			3,167,303
6	6200	Building Improvements	1,259
	6300	Library Books	27,234
	6400	Equipment	334,660
			363,153
7	7300	Interfund Transfer Out	72,188
	7500	Student Financial Aid	6,000
	7600	Other Payments To For Students	1,080
	7900	Reserve for Contingencies	107,844
			187,112
			44,050,258

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Coastline Community College

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	2,397,947
	1200	Non Instructor Cert Contract	2,312,778
	1300	Instructors Hourly	4,226,076
	1400	Non Instructor Certificated Hrly	408,508
			9,345,309
2	2100	Classified Contract	5,431,222
	2200	Classified Instr Contract	253,845
	2300	Classified Hourly Non Instr	683,677
	2400	Class Instr Hourly	47,338
			6,416,082
3	3000	Employee Benefits Holding	582,301
	3100	STRS Retirement	291,012
	3200	PERS Retirement	829,654
	3300	OASDI	584,993
	3400	Health and Welfare	2,295,160
	3500	Unemployment Insurance	114,096
	3600	Workers Compensation	176,168
			4,873,384
4	4200	Reference Books	1,712
	4300	Supplies	277,876
	4400	Media Supplies	5,950
	4600	Fuel Oil Repair Parts	850
			286,388
5	5100	Personal and Consultant Svcs	71,820
	5200	Travel	28,534

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Coastline Community College**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5300	Subscriptions Dues Memberships	62,545
	5400	Insurance	29,821
	5500	Utilities	776,402
	5600	Rent Leases Repairs	877,193
	5700	Legal Election Audit	210,000
	5800	Other Operating	451,019
	5900	Other	54,600
			2,561,934
6	6400	Equipment	308,450
			308,450
7	7300	Interfund Transfer Out	58,438
	7900	Reserve for Contingencies	147,281
			205,719
			23,997,266

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide Operations**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
1	1200	Non Instructor Cert Contract	708,752
	1300	Instructors Hourly	684,556
	1400	Non Instructor Certificated Hrly	44,432
			1,437,740
2	2100	Classified Contract	599,814
	2300	Classified Hourly Non Instr	98,060
			697,874
3	3000	Employee Benefits Holding	81,905
	3100	STRS Retirement	47,505
	3200	PERS Retirement	89,603
	3300	OASDI	97,468
	3400	Health and Welfare	262,933
	3500	Unemployment Insurance	138,926
	3600	Workers Compensation	22,349
	3700	Retiree Benefits	11,368,400
			12,109,089
4	4200	Reference Books	2,800
	4300	Supplies	54,800
	4600	Fuel Oil Repair Parts	168,500
			226,100
5	5100	Personal and Consultant Svcs	42,500
	5200	Travel	86,250
	5300	Subscriptions Dues Memberships	122,250
	5400	Insurance	1,253,612

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide Operations**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5500	Utilities	186,500
	5600	Rent Leases Repairs	2,212,412
	5700	Legal Election Audit	862,000
	5800	Other Operating	905,497
	5900	Other	159,037
			5,830,058
6	6100	Site Improvements	20,000
	6400	Equipment	529,701
			549,701
7	7500	Student Financial Aid	100,000
	7900	Reserve for Contingencies	708,999
			808,999
			21,659,561

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Ending Balance**

Fund	110	Unrestricted General Fund	2012/2013 Tentative Budget
5	5700	Legal Election Audit	500,000
	5900	Other	334,000
			834,000
7	7900	Reserve for Contingencies	19,697,115
			19,697,115
			20,531,115

RESTRICTED

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	522,110
	1200	Non Instructor Cert Contract	1,102,370
	1300	Instructors Hourly	672,492
	1400	Non Instructor Certificated Hrly	847,235
			3,144,207
2	2100	Classified Contract	6,587,339
	2200	Classified Instr Contract	159,661
	2300	Classified Hourly Non Instr	2,325,427
	2400	Class Instr Hourly	188,806
			9,261,233
3	3000	Employee Benefits Holding	1,665,328
	3100	STRS Retirement	135,132
	3200	PERS Retirement	413,480
	3300	OASDI	289,779
	3400	Health and Welfare	1,165,091
	3500	Unemployment Insurance	54,690
	3600	Workers Compensation	82,033
			3,805,533
4	4200	Reference Books	2,000
	4300	Supplies	1,867,324
	4600	Fuel Oil Repair Parts	300
			1,869,624
5	5001	Indirect Expense Chargeback	278,974
	5100	Personal and Consultant Svcs	266,349
	5200	Travel	222,556

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
5	5300	Subscriptions Dues Memberships	21,160
	5400	Insurance	69,679
	5500	Utilities	82,801
	5600	Rent Leases Repairs	1,756,908
	5700	Legal Election Audit	40,188
	5800	Other Operating	2,058,512
	5900	Other	1,485,737
			6,282,864
6	6200	Building Improvements	33,890
	6400	Equipment	889,028
			922,918
7	7300	Interfund Transfer Out	50,000
	7500	Student Financial Aid	70,380
	7600	Other Payments To For Students	774,135
			894,515
			26,180,894

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Site**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
1	1400	Non Instructor Certificated Hrly	93,410
			93,410
2	2100	Classified Contract	258,078
	2300	Classified Hourly Non Instr	118,755
			376,833
3	3000	Employee Benefits Holding	112,151
	3200	PERS Retirement	9,258
	3300	OASDI	5,838
	3400	Health and Welfare	18,815
	3500	Unemployment Insurance	839
	3600	Workers Compensation	1,297
			148,198
4	4300	Supplies	45,509
			45,509
5	5001	Indirect Expense Chargeback	54,821
	5100	Personal and Consultant Svcs	12,000
	5200	Travel	19,350
	5800	Other Operating	791,081
	5900	Other	6,500
			883,752
			1,547,702

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Orange Coast College**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	21,000
	1200	Non Instructor Cert Contract	366,366
	1300	Instructors Hourly	82,000
	1400	Non Instructor Certificated Hrly	236,308
			705,674
2	2100	Classified Contract	1,424,952
	2200	Classified Instr Contract	117,161
	2300	Classified Hourly Non Instr	1,087,318
	2400	Class Instr Hourly	87,566
			2,716,997
3	3000	Employee Benefits Holding	164,332
	3100	STRS Retirement	36,401
	3200	PERS Retirement	190,566
	3300	OASDI	125,495
	3400	Health and Welfare	500,839
	3500	Unemployment Insurance	21,313
	3600	Workers Compensation	32,936
			1,071,882
4	4200	Reference Books	2,000
	4300	Supplies	507,802
	4600	Fuel Oil Repair Parts	300
			510,102
5	5001	Indirect Expense Chargeback	35,615
	5200	Travel	59,984
	5300	Subscriptions Dues Memberships	7,500

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Orange Coast College**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
5	5400	Insurance	69,679
	5500	Utilities	2,161
	5600	Rent Leases Repairs	125,940
	5700	Legal Election Audit	40,000
	5800	Other Operating	369,507
	5900	Other	652,326
			1,362,712
6	6200	Building Improvements	10,000
	6400	Equipment	527,384
			537,384
7	7500	Student Financial Aid	48,196
	7600	Other Payments To For Students	520,579
			568,775
			7,473,526

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Golden West College**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
1	1200	Non Instructor Cert Contract	633,644
	1300	Instructors Hourly	262,931
	1400	Non Instructor Certificated Hrly	257,279
			1,153,854
2	2100	Classified Contract	1,302,584
	2200	Classified Instr Contract	42,500
	2300	Classified Hourly Non Instr	729,013
	2400	Class Instr Hourly	12,560
			2,086,657
3	3000	Employee Benefits Holding	106,861
	3100	STRS Retirement	59,785
	3200	PERS Retirement	149,484
	3300	OASDI	110,513
	3400	Health and Welfare	428,418
	3500	Unemployment Insurance	21,526
	3600	Workers Compensation	31,944
			908,531
4	4300	Supplies	879,632
			879,632
5	5001	Indirect Expense Chargeback	10,009
	5100	Personal and Consultant Svcs	17,783
	5200	Travel	62,056
	5300	Subscriptions Dues Memberships	2,521
	5600	Rent Leases Repairs	115,069
	5700	Legal Election Audit	188

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Golden West College**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
5	5800	Other Operating	227,430
	5900	Other	519,015
			954,071
6	6200	Building Improvements	23,890
	6400	Equipment	160,160
			184,050
7	7500	Student Financial Aid	11,684
	7600	Other Payments To For Students	124,114
			135,798
			6,302,593

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Coastline Community College

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
1	1100	Instructor Contract	501,110
	1200	Non Instructor Cert Contract	102,360
	1300	Instructors Hourly	327,561
	1400	Non Instructor Certificated Hrly	260,238
			1,191,269
2	2100	Classified Contract	3,601,725
	2300	Classified Hourly Non Instr	390,341
	2400	Class Instr Hourly	88,680
			4,080,746
3	3000	Employee Benefits Holding	1,281,984
	3100	STRS Retirement	38,946
	3200	PERS Retirement	64,172
	3300	OASDI	47,933
	3400	Health and Welfare	217,019
	3500	Unemployment Insurance	11,012
	3600	Workers Compensation	15,856
			1,676,922
4	4300	Supplies	434,381
			434,381
5	5001	Indirect Expense Chargeback	178,529
	5100	Personal and Consultant Svcs	236,566
	5200	Travel	81,166
	5300	Subscriptions Dues Memberships	11,139
	5500	Utilities	80,640
	5600	Rent Leases Repairs	1,429,899

COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
Coastline Community College

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
5	5800	Other Operating	466,982
	5900	Other	307,896
			2,792,817
6	6400	Equipment	201,484
			201,484
7	7300	Interfund Transfer Out	50,000
	7500	Student Financial Aid	10,500
	7600	Other Payments To For Students	129,442
			189,942
			10,567,561

**COAST COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
District Wide Operations**

Fund	120	Restricted General Fund	2012/2013 Tentative Budget
5	5600	Rent Leases Repairs	86,000
	5800	Other Operating	203,512
			289,512
			289,512

BUDGET ALLOCATION MODEL

TENTATIVE BUDGET ALLOCATION 2012-2013

6/6/2012 15:37

ESTIMATED INCOME

UNRESTRICTED REVENUES

I. DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)		18,211,920
DISTRIBUTION OF ENDING BALANCE	18,211,920	
RESERVE FOR CONTINGENCY (5.5%)	11,600,000	
ELECTION	500,000	
CONTRACTUAL CARRY OVER	325,000	
CONTRACT/GRANT DEVELOPMENT	65,000	
RAINY DAY FUND	8,211,252	
RETIREE HEALTH BENEFITS	0	
REDISTRICTING	0	
EFR/ENP PAYOUT	269,000	
DEFICIT	-2,758,332	
II. UNRESTRICTED REVENUES		164,139,985
A. FTE REVENUES +(DEFICIT CO EFFICIENT 5,423,578)	158,619,169	
1) GENERAL	55,552,884	
2) LOCAL PROPERTY TAXES	84,161,607	
3) ENROLLMENT FEES (\$46/UNIT)	13,481,100	
B. OTHER GENERAL REVENUES		5,520,816
1) STATE	4,561,316	
a) LOTTERY INCOME @ \$112 PER FTE	3,634,132	
b) 2% ENROLLMENT ADMINISTRATION	182,000	
c) PART TIME FACULTY PARITY	745,184	
2) LOCAL		959,500
a) INTEREST INCOME	180,000	
b) JOINT USE DEVELOPMENT	210,000	
c) LA HABRA RENTALS	69,500	
d) KOCE DEBT PAYMENT	500,000	

CURRENT YEAR ESTIMATED REVENUE

164,139,985

DISTRICTWIDE EXPENSES (ADMIN 9)

RELEASE TIME POSITIONS (94300X, 943209, 943010, 94380X)	1,124,862	EMPLOYEE MANDATES (981815,981920)	46,500
LEGAL/CONSULTING FEES (96062X, 96092X)	763,600	PROF DEV / RETRN (982301, 982401, 982501, 98260X, 982701)	212,612
DIS MAINTENANCE (963501, 966140, 967001)	2,203,043	EMPLOYEE RECOGNITION/WEILLNESS (960710,982801, 982900)	48,526
DIS CAPITAL PROJECTS (963863)	311,201	STATE UNEMPLOYMENT INS - LOCAL	122,000
DIS SYSTEM IMPROVEMENT (963801)	404,073	RETIREE HEALTH BENEFITS - CURRENT (982903)	11,396,200
STUDENT RECRUITMENT / COUNCIL (969010, 969020, 969101)	14,300	RETIREE HEALTH BENEFITS - PAST SVC LIAB (983101)	0
D/W PRINTING (980630, 981630, 981635)	26,000	FIXED ASSET MANAGEMENT (984501, 984502, 963701)	50,000
EMPLOYEE RECRUIT / HR STUDIES (9819XX, 982001)	153,600	D/W PLANNING PROJ (986310, 986320)	15,119
D/W SERVICES (960720,964520,980610,980611,980620,980900)	317,666	ENVIRONMENTAL HEALTH & SAFETY (986600)	527,911
D/W SEWER (986900)	105,000	TRANSPORTATION & VEHICLE MAINT (987000)	126,263
MEMBERSHIPS (980625)	120,000	STUDENT TRANSPORTATION (987800)	625,863
FISCAL AUDIT (960610)	150,000	ED SERVICES INDIRECT EXPENSES (969505)	56,039
PROPERTY CASUALTY INSURANCE (980300)	1,285,000	* HOLDING FOR PART TIME PARITY FUNDS (980710)	745,184
		* HOLDING FOR CATEGORICAL TRANSFERS (980612)	708,999

SUB TOTAL 6,978,345

SUB TOTAL

14,681,216

FOR DISTRIBUTION

0

CURRENT YEAR TOTAL DISTRICTWIDE EXPENSE (ADMIN 9)

21,659,561

* HOLD FOR DISTRIBUTION TO COLLEGES

FIXED COSTS

	ORANGE COAST	GOLDEN WEST	COASTLINE	DISTRICT	TOTAL
CONTINUING FIXED COSTS	551,507	331,807	-1,106,388	13,071,401	12,848,327
TRANSFER TO FTES DISTRIBUTION	0	0	0	0	0
TRANSFER FROM FTES DISTRIBUTION	1,157,190	677,526	385,952	0	2,220,668
NET CONTINUING FIXED COSTS	1,708,697	1,009,333	-720,436	13,071,401	15,068,995
APPROVED NEW POSITIONS/TRANSFERS					0
NEGOTIATED INCREASES					
SALARY DECREASE	-483,944	-318,710	-200,357	-221,906	-1,224,917
LONGEVITY	20,411	10,594	3,946	-6,493	28,458
ADJUNCT SALARY INCREASES					0
SABBATICAL / PROF DEVELOPMENT					
STEP AND COLUMN INCREASES	289,177	142,076	44,323	27,870	503,446
HEALTH & WELFARE BENEFITS	699,510	404,031	174,638	121,821	1,400,000
STATUTORY CONTRIBUTION INCREASES	180,281	71,946	14,880	30,333	297,440
NET CONTINUING FIXED COSTS	705,435	309,937	37,430	-48,375	1,004,427
BUDGET REDUCTIONS	0	0	0	0	0
BASIC ALLOCATION	3,875,136	3,875,136	3,321,545	0	11,071,817
TOTAL	6,289,268	5,194,406	2,638,539	13,023,026	27,145,239

CURRENT YEAR FIXED COSTS

27,145,239

IN 1990 WHEN THE CURRENT MODEL WAS FIRST ADOPTED ACTUAL FACULTY SALARY EXPENDITURES, BOTH CONTRACT AND ADJUNCT, WERE CONSIDERED AS FIXED COSTS. SINCE THAT TIME, WHEN MONEY WAS AVAILABLE, THE NUMBER WAS INCREASED BY THE COST OF ALL SALARY AND HEALTH BENEFIT INCREASES.

FTES CALCULATIONS AND DISTRIBUTION

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
2012-2013 TARGET CREDIT FTES	16,834	9,862	5,447	32,143
NET NON-CREDIT FTES (@ 60.13% OF CREDIT)	28	10	177	215
ACTUAL NON-CREDIT FTES	47	16	294	357
TOTAL FOR DISTRIBUTION	16,862	9,872	5,624	32,358
% OF TOTAL	52.11%	30.51%	17.38%	100.00%

PREVIOUS YEAR'S FTES DISTRIBUTION (INCLUDING GROWTH) 120,480,910

CURRENT YEAR FTES REVENUE DISTRIBUTION (SAME AS PREVIOUS YEAR)	120,480,910
WORKLOAD REDUCTION	-2,220,668
TRANSFER TO FIXED COST	118,260,242

**DISTRIBUTION EQUALS TOTAL TARGET FTES
DIVIDED INTO TOTAL AVAILABLE REVENUE AND
THEN MULTIPLIED BY COLLEGE TARGET FTES**

118,260,242
32,358
3,655 \$ PER FTES

3,655

FTES REVENUE DISTRIBUTION				
	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
FTES REVENUE = FTES X 3,655	61,626,312	36,079,644	20,554,286	118,260,242

CURRENT YEAR TOTAL FTES DISTRIBUTION

118,260,242

TOTAL 2012-2013 BASE ALLOCATION

	FIXED COSTS	FTEs REVENUE	2012-2013 BASE FUNDING	% OF TOTAL UNREST REV
ORANGE COAST	6,289,268	61,626,312	67,915,580	40.65%
GOLDEN WEST	5,194,406	36,079,644	41,274,049	24.71%
COASTLINE	2,638,539	20,554,286	23,192,826	13.88%
DISTRICT OFFICE	13,023,026		13,023,026	7.80%
DISTRICTWIDE (ADMIN 9)	21,659,561		21,659,561	12.96%
TOTAL	48,804,800	118,260,242	167,065,042	100.00%

FUNDING PER FTES

	ALLOCATION	BASE ALLOCATION	BALANCE	FUNDING / FTES (WITHOUT BASE)
OCC	67,915,580	3,875,136	64,040,444	3,798
GWC	41,274,049	3,875,136	37,398,913	3,788
CCC	23,192,826	3,321,545	19,871,281	3,533
	132,382,455	11,071,817	121,310,638	3,749

TOTAL FUNDING WITH ADMIN 9 ALLOCATION (INFORMATION ONLY)

	TOTAL FUNDING	ADMIN 9 ALLOCATION	TOTAL ALLOCATION	FUNDING PER FTES
OCC	67,915,580	10,116,686	78,032,266	4,628
GWC	41,274,049	6,148,171	47,422,221	4,804
CCC	23,192,826	3,454,797	26,647,623	4,738
DIST	13,023,026	1,939,906	14,962,932	

DEDICATED REVENUE

SOURCE	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
CONTRACT ED	30,000	0	0	30,000
COSMETOLOGY	0	70,000	0	70,000
SUBLEASE/RENTALS	1,300,000	1,190,000	140,000	2,630,000
EARLY CHILDHOOD	444,200	0	0	444,200
TRANSCRIPT FEES	50,000	60,000	70,000	180,000
NON-RESIDENT TUITION	4,350,000	1,300,000	510,000	6,160,000
CLASS AUDIT FEES	1,000	0	0	1,000
LIBRARY FINES	6,000	0	0	6,000
NON-RES APP FEE	10,000	6,000	1,000	17,000
BOOKSTORE	0	300,000	300,000	600,000
OTHER STUDENT FEES	0	13,000	0	13,000
TELECOURSE PRODUCTION	0	0	250,000	250,000
PARKING FINES	400,000	170,000	0	570,000
ENTERPRISE REIMBURSEMENTS	500,000	487,500	0	987,500
EXTENDED EDUCATION	0	0	0	0
OTHER INCOME	0	10,000	0	10,000
TOTALS	7,091,200	3,606,500	1,271,000	11,968,700

CURRENT YEAR TOTAL DEDICATED REVENUE

11,968,700

2012-2013 TOTAL GENERAL FUND ALLOCATION

ALL REVENUES AVAILABLE	
UNRESTRICTED REVENUE	164,139,985
DEDICATED REVENUE	11,968,700
CAMPUS ENDING BAL.	2,319,195
DISTRICT ENDING BAL.	18,211,920
TOTAL	196,639,801

UNRESTRICTED FUNDS AVAILABLE
 AMOUNT NEEDED TO FULLY FUND BASE ALLOCATION
DIFFERENCE (IF NEG = TARGET REDUCTION)

164,139,985
 167,065,042
-2,925,057

DIFFERENCE
 (IF POSITIVE HOLD FOR DISTRIBUTION)

0

	2012-2013 BASE ALLOCATION	% OF TOTAL	% OF TOTAL WITHOUT DISTRICTWIDE	SHARE OF TARGET REDUCTION	ADJUSTED BASE ALLOCATION	DEDICATED REVENUE	TOTAL 2012-2013 ALLOCATION
ORANGE COAST	67,915,580	40.65%	46.71%	-1,366,227	66,549,353	7,091,200	73,640,553
GOLDEN WEST	41,274,049	24.71%	28.39%	-830,292	40,443,758	3,606,500	44,050,258
COASTLINE	23,192,826	13.88%	15.95%	-466,560	22,726,266	1,271,000	23,997,266
DISTRICTWIDE (ADMIN 9)	21,659,561	12.96%		0	21,659,561		21,659,561
DISTRICT OFFICE	13,023,028	7.80%	8.96%	-261,978	12,761,048		12,761,048
TOTAL	167,065,042	100.00%	100.00%	-2,925,057	164,139,985	11,968,700	176,108,685

IF CURRENT YEAR UNRESTRICTED REVENUES ARE LESS THAN THE BASE ALLOCATION, THE DIFFERENCE WILL BE CUT PROPORTIONATELY FROM ALL DISTRICT ENTITIES. IF THE AMOUNT IS GREATER, IT WILL BE HELD FOR DISTRIBUTION.

TOTAL ALLOCATION PLUS POSITIVE FOR DISTRIBUTION EQUALS TOTAL REVENUES AVAILABLE.

ORANGE COAST	73,640,553
GOLDEN WEST	44,050,258
COASTLINE	23,997,266
DISTRICTWIDE (ADMIN 9)	21,659,561
DISTRICT OFFICE	12,761,048
RESERVE & TRANSFERS	20,531,115
TOTAL	196,639,801

2012-2013 ALLOCATION	73,640,553
	44,050,258
	23,997,266
	21,659,561
	12,761,048
	20,531,115
TOTAL	196,639,801

DISTRICTWIDE ENDING BALANCE	18,211,920
TOTAL ENTITY BALANCES	2,319,195
TOTAL ALLOCATION	176,108,685
TOTAL BUDGET	196,639,800

HEALTH BENEFITS REPORT

CCCD HEALTH BENEFITS REPORT 2012-2013 TENTATIVE BUDGET

6/8/2012										
MONTHS	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	DIFFERENCE 11-12 to 10-11	% (+ OR -)	PROJECTED % INCREASE FOR 2012-13	PROJECTED \$ TOTAL FOR 2012-13	PROJECTED \$ INCREASE FOR 2012-13
MEDICAL PLANS										
SELF INSURED MEDICAL PLAN CLAIMS										
JULY	\$705,041	\$716,138	\$868,178	\$1,263,274	\$821,743	(\$441,531)	-34.95%	0.00%	\$827,830	\$6,087
AUGUST	926,666	983,547	880,789	1,013,893	950,879	(\$63,014)	-6.22%	0.00%	\$961,423	\$10,544
SEPTEMBER	800,773	1,111,553	1,097,892	1,057,998	1,414,991	\$356,993	33.74%	0.00%	\$1,238,741	(\$176,250)
OCTOBER	970,851	932,191	810,021	731,743	768,700	\$36,957	5.05%	0.00%	\$776,080	\$7,380
NOVEMBER	880,450	724,117	827,418	1,344,263	723,757	(\$620,506)	-46.16%	0.00%	\$730,705	\$6,948
DECEMBER	423,536	376,407	389,983	684,845	415,339	(\$269,506)	-39.35%	0.00%	\$419,326	\$3,987
JANUARY	1,231,733	1,239,669	1,407,278	1,024,299	1,030,244	\$5,945	0.58%	0.00%	\$1,040,134	\$9,890
FEBRUARY	1,547,630	757,328	762,132	709,443	860,862	\$151,419	21.34%	0.00%	\$869,126	\$8,264
MARCH	957,875	880,284	1,269,639	858,287	919,649	\$61,362	7.15%	0.00%	\$928,478	\$8,829
APRIL	912,723	1,013,496	779,900	1,017,645	1,249,911	\$231,666	22.76%	0.00%	\$1,258,804	\$9,493
MAY	951,760	924,605	894,693	991,586	829,605	(\$161,981)	-16.34%	0.00%	\$837,569	\$7,964
JUNE	792,134	1,105,839	813,522	840,094	800,000	(\$40,094)	-4.7%	0.00%	\$807,680	\$7,680
EXCESS CLAIMS	-702,734	-406,977	-268,210	-485,524	-190,790	\$294,734	0.00%	0.00%	\$0	\$0
TOTAL	10,398,438	10,358,197	10,533,235	11,051,846	10,594,290	-457,556	-4.14%	0.00%	10,695,896	\$101,606
AVERAGE	866,537	863,183	877,770	920,987	882,858	-38,130	-4.14%	0.96%	891,325	\$8,467
PRESCRIPTION DRUG PROGRAM										
12 MONTHS	5,088,954	5,644,419	6,514,966	6,607,767	7,131,481	\$523,714	7.93%	0.96%	\$7,199,943	\$68,462
AVERAGE	424,080	470,368	542,914	550,647	594,290	\$43,643	7.93%	0.96%	\$599,995	\$5,705
PRESCRIPTION ADMINISTRATIVE FEE										
12 MONTHS	20,509	12,366	13,890	15,897	12,366	(\$3,531)	-22.21%	0.00%	\$12,366	\$0
STOP-LOSS INSURANCE										
12 MONTHS	835,358	940,620	928,026	710,670	672,799	(\$37,871)	-5.33%	4.61%	\$703,821	\$31,022
ADMINISTRATIVE FEE - PCA										
12 MONTHS	492,823	510,094	542,885	550,682	507,276	(\$43,406)	-7.88%	3.51%	\$525,081	\$17,805
CONSULTANT FEE - DRIVER										
12 MONTHS	55,000	55,000	55,000	55,000	41,250	(\$13,750)	-25.00%	0.00%	\$41,250	\$0
CONVERSION FEE										
12 MONTHS	6,387	6,217	5,988	5,399	4,832	(\$567)	-10.50%	0.00%	\$4,832	\$0
TOTAL SELF INSURED MEDICAL PLAN										
12 MONTHS	16,897,469	17,526,913	18,593,970	18,997,261	18,964,294	-32,967	-0.17%	1.15%	19,183,189	218,895
# OF EMPLOYEES	1,398	1,390	1,367	1,330	1,305				1,305	
PER EMPLOYEE COST	12,087	12,609	13,602	14,284	14,532				14,700	
KAISER										
12 MONTHS	2,466,019	2,747,396	3,096,944	3,364,460	3,526,876	162,416	4.83%	17.62%	\$4,148,404	621,528
UNITED HEALTH CARE										
12 MONTHS	4,961,678	5,786,161	6,533,757	6,973,361	7,276,191	302,830	4.34%	6.21%	\$7,728,093	451,902
TOTAL HMO										
12 MONTHS	7,427,697	8,533,557	9,630,701	10,337,821	10,803,067	465,246	4.50%	9.94%	11,876,497	1,073,429
# OF EMPLOYEES	811	888	883	863	832				832	
PER EMPLOYEE COST	9,159	9,610	10,907	11,979	12,984				14,275	
TOTAL ALL MEDICAL PLANS										
12 MONTHS	24,325,166	26,060,470	28,224,671	29,335,082	29,767,361	432,279	1.47%	4.34%	31,059,687	1,292,326
# OF EMPLOYEES	2,209	2,278	2,250	2,193	2,137				2,137	
PER EMPLOYEE COST	11,012	11,440	12,544	13,377	13,930				14,534	

CCCD HEALTH BENEFITS REPORT 2012-2013 TENTATIVE BUDGET

MONTHS	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	DIFFERENCE 11-12 to 10-11	% (+ OR -)	PROJECTED % INCREASE FOR 2012-13	PROJECTED \$ TOTAL FOR 2012-13	PROJECTED \$ INCREASE FOR 2012-13
SELF INSURED DENTAL PLAN CLAIMS										
12 MONTHS	2,614,175	2,749,874	2,866,784	2,917,221	2,775,149	(\$142,072)	-4.87%	4.88%	\$2,910,448	135,299
# OF EMPLOYEES	2,076	2,110	2,088	2,025	1,953				1,953	
PER EMPLOYEE COST	1,259	1,303	1,373	1,441	1,421				1,490	
VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE										
12 MONTHS	388,259	384,770	381,394	367,522	366,466	-1,056	-0.29%	5.95%	\$388,273	21,807
# OF EMPLOYEES	1,965	1,978	1,944	1,857	1,776				1,776	
PER EMPLOYEE COST	198	195	196	198	206				219	
LIFE INSURANCE										
12 MONTHS	\$1,058,802	\$1,093,745	\$1,120,141	\$973,684	\$741,358	(\$232,326)	-23.86%	0.00%	\$741,358	\$0
LONG-TERM DISABILITY INSURANCE										
12 MONTHS	457,830	480,136	493,722	388,131	298,433	(\$89,698)	-23.11%	0.00%	\$298,433	\$0
CARE RESOURCES										
12 MONTHS	45,303	47,678	49,451	48,416	48,241	(\$175)	-0.36%	0.00%	\$48,241	\$0
MEDICARE REIMBURSEMENT										
12 MONTHS	319,294	331,791	347,943	409,927	412,797	\$2,870	0.70%	0.00%	\$412,797	\$0
MISC.										
12 MONTHS	0	0	0	0	0	\$0	0.00%	0.00%	\$0	\$0
TOTAL OTHER	1,881,229	1,953,350	2,011,257	1,820,158	1,500,829	-319,329	-17.54%	0.00%	1,500,829	\$0
TOTAL ALL PLANS	29,208,829	31,148,464	33,484,106	34,439,983	34,409,805	-30,178	-0.09%	4.21%	35,859,235	1,449,431
REBATES										
12 MONTHS	192,662	498,896	749,836	827,353	570,490	(256,863)	-31.05%	0.00%	\$570,490	0
EMPLOYEE CONTRIB	2,929,959	3,349,974	3,399,248	3,473,881	3,475,691	1,810	0.05%	11.08%	\$3,860,691	385,000
NET COST - ALL PLANS	26,086,208	27,299,594	29,335,022	30,138,749	30,363,624	224,875	0.75%	3.51%	31,428,054	1,064,431
# OF EMPLOYEE PER EMPLOYEE COST										
12 MONTHS	2,172	2,203	2,176	2,117	2,079	368	2.59%	3.51%	2,079	512
PER EMPLOYEE COST	12,010	12,392	13,481	14,237	14,605	368	2.59%	3.51%	15,117	512

CCCD HEALTH BENEFITS REPORT 2012-2013 TENTATIVE BUDGET

PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2012-2013 AS OF 4/27/12 BASED ON PAID CLAIMS.

	SINGLE	MONTHLY RATE	FAMILY	MONTHLY RATE	TOTAL
MEDICAL					
SELF INSURED	628	\$606.03	677	\$1,799.13	\$19,183,179
KAISER	117	\$551.71	196	\$1,434.44	\$4,148,404
UNITED HEALTH CARE	139	\$556.46	380	\$1,491.21	\$7,728,093
TOTAL	884		1,253		
TOTAL MEDICAL					\$31,059,675
DENTAL	668	\$124.19	1,285	\$124.19	\$2,910,448
VISION	598	\$17.42	1,259	\$17.42	\$388,273
OTHER INSURANCE					\$1,500,829

TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS **\$35,859,225**

FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES \$4,431,181

GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE **\$31,428,044**

OF EMPLOYEES COVERED 2,079

PER EMPLOYEE COST FOR 2012-13 **15,117**

NET \$ INCREASE FROM ACTUAL 2011-12 TO PROJECTED COST FOR 2012-13 **\$1,064,420**

NET % INCREASE FROM ACTUAL 2011-12 TO PROJECTED COST FOR 2012-13 **3.51%**

NET \$ INCREASE FROM BUDGETED 2011-12 TO PROJECTED COST FOR 2012-13 **\$414,351**

NET % INCREASE FROM BUDGETED 2011-12 TO PROJECTED COST FOR 2012-13 **1.51%**

AVAILABLE RESERVE AS OF 6/30/12 FOR RUNOUT CLAIMS \$2,415,761

PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/12 \$2,251,778

DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$ 15,000.00 PER EMPLOYEE