

**2013 - 14
ESTIMATED VARIANCES**

(May 9, 2014)

Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
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UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUES:

2013-14 Base Apportionment Revenue	\$ 125,762,935	\$ 125,762,935	\$ 125,762,935	-	
2013-14 COLA	\$ 1,974,478	\$ 1,974,478	\$ 1,979,229	4,751	
Total Apportionment	127,737,413	127,737,413	127,742,164	4,751	
Nonresident Tuition - International	2,600,000	2,600,000	3,148,081	548,081	Carryover International Student Fee estimated at \$811,235 to 2014-15.
Nonresident Tuition - Out of State	650,000	650,000	895,646	245,646	
Interest	200,000	200,000	260,860	60,860	Interest increased mainly as a result of the decrease of apportionment deferrals.
Parking Citations	620,000	620,000	680,680	60,680	
JPA Property Tax Delinquency	23,000	23,000	23,000	-	
Administrative Allowance 2% Enrollment	168,752	168,752	168,752	-	Per 2012-13 second principal apportionment.
Part-time Faculty Health Insurance & Office Hours	54,456	54,456	54,456	-	
Faculty Parity	672,548	672,548	672,548	-	
Performing Arts Ticket Sales	45,000	45,000	25,083	(19,917)	
Student Records	20,300	20,300	30,927	10,627	
Student Fees Visa Application	14,000	14,000	11,650	(2,350)	Carryover Student Fee Visa Application estimated at \$11,650 to 2014-15.
Medicare Part D Subsidy	340,000	340,000	340,000	-	
BOG Fee Waiver Administration	392,960	361,841	361,841	(31,119)	Per 2013-14 first principal apportionment.
Administrative Allowance, Financial Aid Programs	120,000	120,000	48,094	(71,906)	
Prior Year Lottery Adjustment	-	-	190,291	190,291	Adjustment to 2012-13 Lottery funds.
Sale of Fixed Assets	-	-	6,209	6,209	
Other Misc. Revenue	37,054	209,435	191,251	154,197	Includes \$19,394 for Return to Title IV, \$7,120 for American Fidelity Reimbursement, and \$152,987 as a result of terminating the Chevron Energy Solutions agreement for energy savings not fully achieved by the plant.
Rentals and Leases	14,300	14,300	14,300	-	48th Agricultural District and Auxiliary Services rent.
Self Insured Retention Trust	-	121,386	121,386	121,386	Insurance Fund for legal expenses, claims and settlements.
Current Year Lottery	3,698,982	3,698,982	3,698,982	-	
TOTAL ONGOING REVENUES	137,408,765	137,671,413	138,686,201	1,277,436	

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ONE-TIME REVENUES:

2012-13 Additional Growth	-	-	302,586	302,586	Final 2012-13 Growth received in February 2014. Restoration of the 2009-10 and 2011-12 Workload reductions.
2013-14 Growth	1,842,576	1,842,576	1,842,576	-	Estimated Growth Restoration of the 2011-12 Workload Reduction. This figure will change in February 2015 when final FTES are reported by all Districts.
2012-13 Apportionment Statewide Structural Deficit	-	-	1,025,815	1,025,815	Per final 2012-13 apportionment recalculation received on February 2014. The final statewide structural deficit was reduced from 3.74% to .22%.
2012-13 RDA Backfill Deficit in Dispute	1,383,392	1,383,392	3,395,599	2,012,207	2012-13 Redevelopment Revenues Deficit. Guaranteed Backfill fully recovered.
2013-14 Apportionment Statewide Structural Deficit	(1,295,780)	(1,295,780)	(1,298,873)	(3,093)	Apportionment deficit estimated at 1% of total apportionment.
TRANS Interest	96,086	96,086	90,541	(5,545)	The TRANS net gain is estimated to be \$3,789 as March 31, 2014. An arbitrage report will determine the actual gain for tax purposes.
Mandated Cost Block Grant	790,520	790,520	790,520	-	District elected to participate in the Mandated Costs Block Grant for 2013-14. Election requested on September 27, 2013.
TOTAL ONE-TIME REVENUES	2,816,794	2,816,794	6,148,764	3,331,970	
TOTAL REVENUES	140,225,559	140,488,207	144,834,965	4,609,406	

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EXPENDITURES:

Savings from Faculty Regular Salaries	39,217,296	38,455,852	38,059,899	1,157,397	When actuals are compared to the revised budget, savings in this section total \$395,953 due to several retirements and unpaid leave of absences. Portions of the budget were transferred to backfill the adjunct faculty hourly budget.
Savings from Managers, Classified, Supervisors and Confidential Regular Salaries	35,222,761	35,770,946	34,540,790	681,971	When actuals are compared to the revised budget, savings in this section total \$1,230,156 due to several vacancies, docked time, and positions funded with the 2013-14 New Resources Allocation that have not been filled.
Hourly Faculty	26,105,353	26,905,994	28,155,904	(2,050,551)	When actuals are compared to the revised budget, the deficit is estimated at 1,249,910. The revised budget was increased by existing budget for a total of \$800,641. The deficit is the result of the increase in courses for the 2013-14 of approximately 1,030 FTEs.
Blended Rate Overtime Salaries and Benefits	-	-	22,318	(22,318)	
Short-term Hourly and Overtime	3,257,717	3,273,596	3,154,445	103,272	
Benefits	23,934,495	24,229,211	23,437,313	497,182	Savings as a result of vacant positions and over budget Local Experience SUI Charges.
Retiree Benefit Health and Welfare Premiums	-	-	-	-	One-time expenditures savings for Retiree Health Premiums and OPEB Trust Contribution.
Stars of Excellence	217,450	217,450	103,333	114,117	Conserved Budget; Balance of unspent funds.
Travel and Conference and Management Dept. Funds	77,484	229,485	205,040	(127,556)	
Instructional Equipment	342,019	342,019	200,671	141,348	The Instruction Office intentionally did not allocate all of these funds in order to save for emergencies. The estimated Carryover balance to 2014-15 is \$141,348 when actuals are compared to the revised budget.
Catalog and Schedules	113,872	113,872	25,458	88,414	Instruction discontinued the mailing of the schedule of classes to the community, which was a deliberate cost saving strategy. When actuals are compared to the revised budget the balance is \$88,414.
Marketing Savings (Accounts 561000, 583000 and 589000)	53,283	45,738	31,169	22,114	
Energy Maintenance Projects	469,240	693,396	704,508	(235,268)	The savings, as a result of terminating the Chevron agreement, have been used to fund the central plant generators maintenance agreement with Quinn Power Systems.
Postage	336,950	186,722	160,255	176,695	Information Technology purposely save in postage to carryover the balance to 2014-15 to be used in security related infrastructure.
Rideshare Program	16,000	16,000	12,207	3,793	
Institutional Memberships	198,168	198,221	202,324	(4,156)	
Human Resources - Recruitment, Employment Related, & HR Fingerprinting	258,142	346,351	280,667	(22,525)	
Accreditation	37,200	37,200	14,871	22,329	
Utilities - Gas & Electric	2,669,077	2,669,077	2,967,784	(298,707)	Due to the failure of the meters at the central plant, Edison performed an analysis of all billings from 2010 through March 2013, which resulted in an additional payment of \$343,457 in September 2013.
Utilities - Telephone	204,432	204,432	86,907	117,525	
Utilities - Water	284,721	284,721	315,305	(30,584)	
Utilities - Waste Disposal and Recycling	238,485	238,485	206,162	32,323	
Utilities - Cable	1,200	1,200	3,484	(2,284)	
Liability Insurance Premiums	1,144,424	1,144,424	1,144,424	-	
Rate-Driven Increases Budget	509,590	509,590	-	509,590	Ongoing Unallocated Budget Balance.

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Balances from Unspent Status Quo Budgets	10,164,503	11,351,889	10,114,399	50,104	
Telephone System	119,290	119,290	107,025	12,265	
Child Development One-time Support	80,000	80,000	80,000	-	
DSPS One-time Support	65,268	66,673	65,411	(143)	
Vacation Accrual	-	-	-	-	To be determined at year-end.
Indirect Cost	-	-	38,376	(38,376)	
Allowance for Doubtful Accounts	-	-	-	-	To be determined at year-end.
TRANs Interest Expenses	201,404	201,404	201,404	-	The TRANs net gain is estimated to be \$3,789 as March 31, 2014. An arbitrage report will determine the actual gain for tax purposes.
Self Insured Retention Trust	-	111,593	111,593	(111,593)	Insurance Fund for legal expenses, claims and settlements.
Community Services Over Expenditure and Indirect Cost	-	-	(29,295)	29,295	The over expenditure includes \$29,295 for Indirect Cost.
TOTAL EXPENDITURES	145,539,824	148,044,831	144,724,151	815,673	
TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED				5,425,079	

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UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS

REVENUES:

Revenue-Generated Accounts	1,585,602	2,525,034	2,343,097	757,495	
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	-	600,493	583,701	583,701	
TOTAL REVENUES	1,585,602	3,125,527	2,926,798	1,341,196	

EXPENDITURES:

Revenue-Generated Accounts	3,528,872	4,468,304	1,975,496	1,553,376	Estimated Carryover \$2,310,871 funds to 2014-15.
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	777,434	1,377,927	773,338	4,096	Carryover \$587,797 funds to 2014-15.
TOTAL EXPENDITURES	4,306,306	5,846,231	2,748,834	1,557,472	

TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED GENERAL FUND REVENUE-GENERATED ACCOUNTS	2,898,668
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TOTAL 2013-14 ESTIMATED VARIANCE	\$ 8,323,747
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Funds will be carried over to 2014-15 and budgeted as one-time	Revenue Generated Accounts	Matching Revenue and Expenditures
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