

GCCCD
Districtwide Commitments
By Account Key Code

2010/2011 Tentative Budget

| Key Codes | Key Code Description | 2009-10 Adoption Budget | 2010/2011 Tentative Budget | | | 2010-11 Tentative Budget | Variance 10/11 Tentative 09/10 Adoption | Calculation or Explanation |
|---|---------------------------------------|-------------------------------|----------------------------|----------------|------------------|--------------------------------|---|---|
| | | | POCO | Other | Total | | | |
| DW - Core Components: | | | | | | | | |
| 1210001 | Governing Board Election Costs | - | - | - | 160,000 | 160,000 | 160,000 | 10/11 Election Year |
| 1213203 | DW Legal | 153,004 | - | - | 120,000 | 120,000 | (33,004) | Reduced from prior year baseline |
| 1213001 | DW-Students Stipend Coll Cnst | 1,000 | - | - | 1,000 | 1,000 | - | Prior year allocation |
| 1213301 | DW-Acad Senate Stipend Coll Cnst | 2,220 | - | - | 2,220 | 2,220 | - | From District Services Payroll Expenditures |
| 1213501 | IS-System Maintenance | 1,154,488 | - | - | 1,147,900 | 1,147,900 | (6,588) | Current agmts based on PY AB |
| 1213505 | IS-Telecommunication Circuits | 290,789 | - | - | 243,945 | 243,945 | (46,844) | Current agmts based on PY AB |
| 1213507 | IS-1099T Services | 35,000 | - | - | 35,000 | 35,000 | - | 1098T service-IRS requirement |
| 1213515 | DW Web Enhancements | 34,871 | 34,871 | 34,871 | - | 34,871 | - | Web Enhancements |
| 1214001 | Stdt Right to Know | 7,400 | - | - | 7,800 | 7,800 | 400 | State contract amount - 09/10 Cost |
| 1215101 | Prop, Cas & Liab Insurance | 496,053 | - | - | 512,650 | 512,650 | 16,597 | Liability and Property Insurance est (10/11 Est.) |
| 1215382/83 | RM-Sfty Staff ADA | 79,255 | - | - | 46,000 | 46,000 | (33,255) | Prior year allocation |
| 1215202 | Wkrs Comp Res-PY Claim | 35,000 | - | - | 25,000 | 25,000 | (10,000) | Reserve for previous JPA claims-Balance |
| 1215305 | HazMat Waste Management | 7,527 | - | - | 5,000 | 5,000 | (2,527) | HazMat Waste Management |
| 1216101 | DW Memberships | 34,500 | - | - | 41,000 | 41,000 | 6,500 | Estimate of membership costs (09/10 Cost) |
| 1217031 | DW Credit Card Fees | 250,000 | - | - | 255,200 | 255,200 | 5,200 | Cost of Students Using Credit Cards |
| 1217032 | DW Student Payment Processing | 85,000 | - | - | 95,000 | 95,000 | 10,000 | By contract-amount based on anticipated use |
| 1215207 | DW Staff Training | 32,873 | 32,873 | 32,873 | - | 32,873 | - | Carried Forward from PY |
| 1215208 | DW Classified Staff Appreciation | 5,707 | - | - | 5,000 | 5,000 | (707) | Classified Staff Appreciation |
| 1215210 | DW Equal Empl Opprtnty (EEO) Plan | 12,000 | - | - | 12,000 | 12,000 | - | Recruitment Allocation |
| 1217033/05 | Debt Related Exp/Bank Charges | 19,000 | - | - | 34,000 | 34,000 | 15,000 | Increase in Bank Charges+Sectran Pickups |
| | One-Time 4% Reduction | (102,996) | - | - | (109,949) | (109,949) | (6,953) | One-Time 4% Reduction |
| Sub-Total - Core Components | | 2,632,691 | - | 67,744 | 67,744 | 2,638,766 | 2,706,510 | 73,819 |
| DW - Bargaining Related Commitments | | | | | | | | |
| 1215211 | CSEA Books & Stdt Fees | 1,000 | - | - | 1,000 | 1,000 | - | By contract-amount based on anticipated use |
| 1215213 | CSEA Scholarships | 5,500 | - | - | 5,500 | 5,500 | - | By contract-amount per contract |
| 1215214 | CSEA Equip Fund | 25,541 | 18,959 | 18,959 | - | 18,959 | (6,582) | By contract-prior year balance carries forward |
| 1215215 | CSEA Dependent Stdt Fees | 2,000 | - | - | 2,000 | 2,000 | - | By contract-amount based on anticipated use |
| 1215216 | CSEA Public Safety Fitness | 1,000 | - | - | 1,000 | 1,000 | - | By contract-amount based on anticipated use |
| 1215221 | Faculty Tuition Reimbursement | 300 | - | - | 300 | 300 | - | By contract-amount based on anticipated use |
| 1215231 | Supv Fees & Books | 300 | - | - | 300 | 300 | - | By contract-amount based on anticipated use |
| 1215234 | Supv Equip Fund | 5,500 | 5,500 | 5,500 | - | 5,500 | - | By contract-prior year balance carries forward |
| 1215241 | Conf Fees & Books | 300 | - | - | 300 | 300 | - | By contract-amount based on anticipated use |
| 1215244 | Conf Equip Fund | 2,000 | 2,000 | 2,000 | - | 2,000 | - | By contract-prior year balance carries forward |
| 1215251 | Admin Assoc Fees & Books | 300 | - | - | 300 | 300 | - | By contract-amount based on anticipated use |
| 1215253 | Admin Assoc Prof Enhancement | 36,591 | 21,297 | 21,297 | 18,500 | 39,797 | 3,206 | Per Prior Admin Assoc Agreement |
| 1215261 | Mgmt-Prog Trng & Development | - | - | - | 9,500 | 9,500 | 9,500 | Held for 2009/10 (\$9,500 in 08/09) |
| | One-Time 4% Reduction | (1,028) | - | - | (3,458) | (3,458) | (2,430) | One-Time 4% Reduction |
| Sub-Total - Bargaining Related Commitments | | 79,304 | - | 47,756 | 47,756 | 35,242 | 82,998 | 3,694 |
| DW - Retiree Cost: | | | | | | | | |
| 1215272/73 | Retiree Health Insurance | 1,168,253 | - | - | 1,137,009 | 1,137,009 | (31,244) | Estimate of retiree health benefits |
| 1217500/01 | Retiree Health Past Service Liability | 6,300 | - | - | 3,000 | 3,000 | (3,300) | CCLC Annual Fees |
| 1215275/76 | Retiree Stipends | - | - | - | - | - | - | Scheduled Pymts on Cls/Mgr Stipends |
| | One-Time 4% Reduction | (46,850) | - | - | (45,600) | (45,600) | 1,250 | One-Time 4% Reduction |
| Sub-Total - Retiree Cost | | 1,127,703 | - | - | 1,094,409 | 1,094,409 | (33,294) | |
| Total DW Commitments Allocation | | 3,839,698 | - | 115,500 | 115,500 | 3,768,417 | 3,883,917 | 44,219 |

formula page 1

GCCCD
Districtwide Commitments
By Account Key Code

2010/2011 Tentative Budget

| Key Codes | Key Code Description | 2009-10 Adoption Budget | 2010/2011 Tentative Budget | | | 2010-11 Tentative Budget | Variance 10/11 Tentative 09/10 Adoption | Calculation or Explanation |
|--|--|-------------------------------|----------------------------|----------------|----------------|--------------------------------|---|---|
| | | | POCO | Other | Total | | | |
| Total DW Commitments (from Page 1) | | 3,839,698 | - | 115,500 | 115,500 | 3,768,417 | 3,883,917 | 44,219 |
| Specific College Allocations: | | | | | | | | |
| | DW Staffing Commitment | 2,400,000 | | - | 2,400,000 | 2,400,000 | - | |
| | Faculty Sabbaticals | 110,796 | | - | - | - | (110,796) | No Sabbaticals backfill in 10/11 (Incl in FTES Red) |
| | Accreditation Allocation | 50,000 | | - | 50,000 | 50,000 | - | Expenses for Accreditation Year 3 |
| | Early Retirement Incentives | 990,803 | | - | 708,566 | 708,566 | (282,237) | 10/11 ERI Payments |
| | Mt/Grsmnt Classroom Maint | 182,354 | | - | 198,490 | 198,490 | 16,136 | Alloc Fml of 2% Tax Pass Thru based on ASF |
| | Mt/Cuy Classroom Maint | 152,202 | | - | 155,725 | 155,725 | 3,523 | Alloc Fml of 2% Tax Pass Thru based on ASF |
| | Continuing Ed - Datatel Implementation | 60,000 | | - | - | - | (60,000) | CC Continuing Education - Datatel Impl. |
| | 1-Time Funds dedicated from PY | 2,136,785 | | | 3,968,859 | 3,968,859 | 1,832,074 | |
| Sub-Total - Specific College Allocations | | 6,082,940 | - | - | - | 7,481,640 | 7,481,640 | 1,398,700 |
| Total DW Commitments & Spcf College Allocations | | 9,922,638 | - | 115,500 | 115,500 | 11,250,057 | 11,365,557 | 1,442,919 |
| Less: Beginning Balance & Ded Income | | | | | | (4,900,695) | | |
| Plus: 4% Reduction | | | | | | 159,007 | | |
| Districtwide Commitments | | | | | | 6,623,869 | | Formula Page 1 |

(1) Total One-Time 4% Reduction \$109,949 + \$3,458 + \$45,600 = \$159,007