California Code of Regulation Section 58300 requires each California community college to establish an annual budget. The budget is the College’s plan of estimated revenues and proposed expenditures for operations for the fiscal year. The budget represents the operational plans of the College in terms of economic decisions.

This packet contains the materials needed to plan your budget for 2006-2007.

Included in this packet are the following:

1. Budget Calendar
   Establishes the schedule of the budget process

2. Budget Assumptions
   The budget assumptions provide the basis of revenue and expenditure projections.

3. Budget Instructions

4. Major Object Account Definitions
   General description of the major object accounts

5. Hierarchy Reports
   a. FUND
   b. ORGANIZATION
   c. ACCOUNT
   d. PROGRAM
   These reports list the components of the account numbers that are available.
   [These reports will be available on the Business Services web site]

6. Position Budget Work Sheet

7. Budget Worksheet by Account

8. Equipment to be Placed on Maintenance Contract

9. Capital Outlay Request
   a. Equipment Request Form
   [This form will be available on the Business Services web site]
Budget Calendar
2006-2007

Preliminary Budget

01/10 Governor Schwarzenegger releases 2006-07 budget proposal

01/12 ACCCA annual workshop on Governor’s proposed budget

01/24 Position Budget Worksheets, Budget Work Sheets, instructions and College budget assumptions distributed to College managers

02/10 12:00 noon: Position corrections/adjustments to College Business Office

02/15 12:00 noon: Budget Work Sheet adjustments and site revenue projections to College Business Office.

03/03 Preliminary Budget Work Sheets and updated Position Budget Worksheets to College managers.

03/07-03/28 Review of division budgets by College Budget Committee

04/12 Review of Preliminary College Budget by Institutional Planning and Budget Committee

Tentative Budget

04/10 Budget Work Sheet corrections/adjustments and adjustments to revenue/transfer projections due to College Business Office

04/11 12:00 noon: Position corrections/adjustments to College Business Office

05/03 First run of Tentative Budget Work Sheets and updated Position Budget Work Sheets to College managers

05/10 12:00 noon: Position corrections/adjustments to the College Business Office.

05/12 Review of Draft Tentative Budget by the District Budget Study Group

05/15 Budget Work Sheet corrections/adjustments and adjustments to revenue/transfer projections due to College Business Office

05/24 Review of Draft College Tentative Budget by Institutional Planning and Budget Committee

06/06 Board of Trustees Budget Workshop

06/09 Budget loaded into Operating Accounts
Budget Calendar
2006-2007

06/13  Tentative Budget prepared by District Services for submission to the Board of Trustees

06/27  Tentative Budget adopted by Board of Trustees

**Adoption Budget**

06/29  12:00 noon: Position corrections/adjustments to College Business Office (final)

08/01  12:00 noon: Adjustments and corrections for the Publication Budget, adjustments to site revenue projections to College Business Office

08/07  Publication Budget prepared for submission to the Board of Trustees

08/15  Publication Budget approved by Board of Trustees

08/16  Budget adjustments loaded into Operating Accounts

08/25  Adoption Budget prepared by District Services for submission to the Board of Trustees

09/05  Adoption Budget adopted by the Board of Trustees

09/08  Budget adjustments loaded into Operating Accounts
CHABOT COLLEGE

Budget Development Assumptions

2006-07

Revenue & Allocation Assumptions

1. Revenues are based on District assumptions which include:

   A. State General Apportionment Base Revenue will be based upon estimated 2005-06 General Apportionment Revenue. If there is a property tax shortfall in 2005-06, the assumption is that the funding will be restored in 2006-07 Revenue increases are based on the Governor’s January 9, 2006 budget proposal.

   B. Assuming the FTES target of 16,550 is reached in 2005-06 and the 2006-07 growth is achieved 1.27%, the District will be paid for 210 growth FTES in 2006-07. This number is being used for budget planning purposes. It is planned that Chabot College base enrollment will be reduced by planned program reduction.

   C. On going categorical program revenues will be estimated at the 2005-06 levels with provisions for a 5% reserve. The following programs will be increases by a 5.18% COLA per the Governor’s January budget proposal: EOPS, DSPS and Matriculation.

   D. Lottery revenue is estimated to $141 per FTES.

   E. Assume no additional equalization funding for 2006-07.

   F. COLA is projected at 5.18% per Governor’s January budget proposal.

2. Revenues generated at the College will be based upon 2005-06 levels.

Off-the-Top

1. Increases in faculty costs will be funded off the top but that will have the consequence of reducing available funds for the discretionary allocation resulting in a reduction in the allocation.

2. Librarian and counselor salaries and benefits will be based on the 2005-06 staffing levels.

Expenditure Projections

1. Expenditure projections based on District assumptions, which include:

   A. Salaries for regular staff will increase by approximately 1.45% because of step and/or longevity advancement.

   B. Projected increase in medical benefit premium is 12.5%
C. The PERS employer rate is projected to be 9.0%. The PERS Board will take action on this in May 2006.

2. Salary related benefits will be increased to reflect the increased 2006-07 salaries due to step increases.

3. Classified positions:
   A. Staffing will be maintained to support the current level of services.
   B. Vacant positions will be reviewed and justified prior to announcement.
   C. New positions will not be authorized unless a funding source is identified, the new expenses are offset by other expenditure reductions or are mandated (example: converting hourly on-call to regular).

4. Faculty positions: There are no new faculty positions allocated to Chabot College for Fiscal Year 2006-07. Replacement positions will be filled for retirements and resignations, including vacant positions not filled in previous years.

5. Except for budgets relating to regular faculty & staff, budgets will not be increased unless offset by increased revenues or other expenditure reductions.

6. Measure B revenues will be considered for Capital Outlay requests not funded by categorical programs.

7. The budget will be developed in a manner to support the Strategic Plan of the College

8. The expenditure budget will balance with available revenues and allocations.

All assumptions are subject to change based on the Governor’s May Revision and the 2006-07 Budget Act being signed into law.
BUDGET INSTRUCTIONS

General Instructions

1. The forms to be submitted are:
   - Position Budget Work Sheet
   - Budget Work Sheet Report
   - Equipment to be Placed on Maintenance Contracts form
   - Capital Outlay Request

2. The POSITION BUDGET WORK SHEET contains current information on account distributions and projected 2006-2007 salary information. At this time please review to make sure all positions and staff are accounted for and the account distributions are correct. Indicate any changes for 2006-2007. This information will be used to generate the salary and benefit budgets for regular staff.

3. The BUDGET WORK SHEET REPORT presents only unrestricted accounts. The column titled Preliminary 0607 -APRELI on the BUDGET WORK SHEET REPORT represents the 05-06 final budget which was rolled into the 2006-2007 budget. Budget information is to be submitted on the BUDGET WORK SHEET REPORT form opposite the appropriate account number under the column titled PROPOSED BUDGET. The difference between the Preliminary and Proposed budget is to be calculated and placed in the fifth column. If an account on the report does not fit your need you may add a new line in the work sheet with the appropriate account (refer to the appropriate hierarchy report for FUND, ORGANIZATION, ACCOUNT or PROGRAM to create the proper account), or you may use the blank Budget Worksheet available on the Business Services web site.. If you cannot find an appropriate component or if you have any questions regarding account numbers in general contact Bob Curry at ext 6618. A blank Budget Work Sheet is attached for your use if needed for additional accounts.

The initial budget proposals for all accounts are not to exceed the PRELIMINARY BUDGET as reflected in the BUDGET WORK SHEET unless supported by increased revenues or transfers. Decreases in specific revenues or transfers are to be accompanied by corresponding decreases in the budget. Appropriations may be reallocated between specific accounts as long as the total proposed budget does not exceed the initial PRELIMINARY BUDGET.

Budget augmentation requests may be submitted for consideration. To make such requests submit a memorandum addressed to the appropriate Vice President and include the following information:

   - Amount of request
   - Purpose of the request
   - Justification for the augmentation
   - Consequences of not granting the augmentation
   - Suggested funding sources (if known)

   Attach a Budget Work Sheet with the appropriate accounts and amounts (blank form available on Business Services web site under Procedures, Budget Development). Submit
the memorandum and Budget Work Sheet with the rest of the budget proposal. The augmentation requests will be reviewed by the Budget Committee a prioritized on a College basis. Funds will be allocated as they become available.

**Budget proposals are to be reviewed with the appropriate Vice President before being submitted to Business Services.**

4. The EQUIPMENT TO BE PLACED ON MAINTENANCE CONTRACTS FORM is to be completed in duplicate. One copy to be submitted along with other budget forms and a hard copy to be submitted directly to purchasing. All equipment to be placed on maintenance contracts should also be submitted via requisition to purchasing by April 24, 2006.
Specific Instructions

Several specific budget items require special note:

1. Revenues which support specific programs or activities are to be reported to Business Services to be included in revenue calculations. Detailed information is to be provided indicating source of revenues (fees, grants, donations, etc.), fund number (if established) and organization. This information is to be submitted no later than February 15.

2. Annual equipment maintenance costs will be budgeted by each organization. Business Services will notify District organizations of the contract maintenance amounts upon award of bids for maintenance services. Each college will be responsible for adjusting their budget if the actual maintenance contracts differ from the amount budgeted. For estimating purposes use the 2005-06 actual for contract maintenance and add 5%, unless there is a change in the number of pieces of equipment you want under contract. Do not include microcomputers or printers unless they are not supported by Computer Support staff.

3. In developing the adjunct instructional budget use an estimated annual cost $40,400 per FTEF. Use your division’s enrollment management FTEF allocation to determine your adjunct FTEF.

4. The California Community College Budget and Accounting Manual requires the separation of Instructional Assistants' salaries into "Direct Instruction" and "Other."

   **Direct Instruction**

   Expenditures for the full and prorated portions of salaries paid to employees who are (a) assigned by governing board designation the basic title of “Instructional Assistants” or any other appropriate title that denotes that the employees’ duties include instructional tasks, and (b) employed to assist instructors in classroom instruction tasks during any portion of their duties (per Education Code Section 84362, the 50 Percent Law). Employees providing students with assistance and training in computer labs can be classified as instructional assistants if they qualify under Education Code Section 84362.

   An employee shall be deemed to be under the supervision of an instructor for the purpose of Education Code Section 84362 if the employee performs duties under the direction of an instructor.

   **Other**

   Although Education Code Section 88240 et seq. (and related regulations in CCR §59200 et seq.), are liberal in their definition of Instructional Assistants, the intent of ECS 84362 (50%) restricts Instructional Assistant salaries that may be claimed as "salaries of classroom instructors" to salaries for the direct instruction of students. Therefore, Instructional Assistant salaries must be segregated into those that participate in direct instruction of students and all others.
It is also necessary to distinguish "hourly Instructional Assistants" into "regular" and "non-regular" employees.

Monthly (50% or more)

2201 Regular, Direct Instruction  
2202 Regular, Other

Hourly

Regular

2411 Hourly, Direct Instruction  
2412 Other  
2401 Hourly, Direct Instruction  
2402 Hourly, Other

Overtime

2403 Overtime, Direct Instruction  
2405 Overtime, Other

4. The following are the guidelines to use in calculating benefits for hourly staff. Since benefit expenses will be charged to the appropriate FUND, ORGANIZATION and PROGRAM you may want to budget in the same manner. Benefits charged to restricted or matching funds are to be budgeted in the appropriate FUND and ORG.

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**Restricted or Matching** (Use appropriate FUND, ORG and PROGRAM codes)

**Social Security (Medicare)**

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<th>Fund Code</th>
<th>Org Code</th>
<th>Program Code</th>
<th>Freq Code</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Instruction</td>
<td>XXXXXX XXXXX</td>
<td>3514 XXXXXX</td>
<td>13XX</td>
<td>X</td>
<td>0.65%</td>
</tr>
<tr>
<td>Non-Instruction</td>
<td>XXXXXX XXXXX</td>
<td>3534 XXXXXX</td>
<td>14XX</td>
<td>X</td>
<td>0.65%</td>
</tr>
</tbody>
</table>

**Workers' Compensation**

<table>
<thead>
<tr>
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<th>Org Code</th>
<th>Program Code</th>
<th>Freq Code</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Instruction</td>
<td>XXXXXX XXXXX</td>
<td>3614 XXXXXX</td>
<td>13XX</td>
<td>X</td>
<td>1.61%</td>
</tr>
<tr>
<td>Non-Instruction</td>
<td>XXXXXX XXXXX</td>
<td>3634 XXXXXX</td>
<td>14XX</td>
<td>X</td>
<td>1.61%</td>
</tr>
</tbody>
</table>

**ARS**

<table>
<thead>
<tr>
<th>Category</th>
<th>Fund Code</th>
<th>Org Code</th>
<th>Program Code</th>
<th>Freq Code</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Instruction</td>
<td>XXXXXX XXXXX</td>
<td>3714 XXXXXX</td>
<td>13XX</td>
<td>X</td>
<td>4.00%</td>
</tr>
<tr>
<td>Professional Experts</td>
<td>XXXXXX XXXXX</td>
<td>3734 XXXXXX</td>
<td>14XX</td>
<td>X</td>
<td>4.00%</td>
</tr>
</tbody>
</table>

**Classified**

<table>
<thead>
<tr>
<th>Category</th>
<th>Fund Code</th>
<th>Org Code</th>
<th>Program Code</th>
<th>Freq Code</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Assist</td>
<td>XXXXXX XXXXX</td>
<td>3716 XXXXXX</td>
<td>24XX</td>
<td>X</td>
<td>3.75%</td>
</tr>
<tr>
<td>Professional Experts</td>
<td>XXXXXX XXXXX</td>
<td>3726 XXXXXX</td>
<td>2380</td>
<td>X</td>
<td>3.75%</td>
</tr>
<tr>
<td>Students</td>
<td>NA</td>
<td>234X</td>
<td>X</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>XXXXXX XXXXX</td>
<td>3726 XXXXXX</td>
<td>23??</td>
<td>X</td>
<td>3.75%</td>
</tr>
</tbody>
</table>
5. Building and Grounds Improvements

Special Note: With the passage of Measure B, all building and grounds improvement requests will go through the Bond process. Procedures and forms are available on the Business Service web site.

A. Requests for modifications, alterations or improvements of grounds or buildings must be accompanied by a drawing or a general diagrammatical sketch of the proposed work along with a description of the work to be done. The Director, Maintenance and Operations, is available to assist you in reviewing the proposed work and preparation of cost estimates.

B. Major building or site improvement will be reviewed for possible inclusion in requests for state support via a Preliminary Planning Guide (PPG). Please consult with the Vice President, Business Services on your plans for any major building and/or site improvements.

6. All books purchased for purposes other than College Library purposes are to charged to a 4300 Supply Account. All library books (new and replacement) will be charged to object code 6301 and budgeted through the Learning Resource Center.

7. Equipment budgets must be assigned the appropriate object codes. Refer to the Account Hierarchy Report for the appropriate object code.

The District is required to keep an inventory of all items of equipment with a cost in excess of $1,000.

Definitions

"Instructional" shall mean equipment purchased for instructional and/or library/learning resource center activities involving presentations and/or hands-on experience to enhance student learning and skills development. Excluded are land and/or buildings and improvements thereon, licensed motor vehicles and general furniture, i.e. student desks, chairs, etc.

"Equipment" shall mean tangible property, other than land or buildings, of a more or less permanent nature that cannot be easily lost, stolen or destroyed and which has a minimum unit value of $200. Built-in fixtures are an integral part of a building and are to be reported in object 6200, Buildings.

“Inventory” shall refer to all items of equipment with a cost at the time of acquisition in excess of $1,000 for which the District is required to keep an historical equipment inventory.

Amounts budgeted for equipment purchases are to be recorded in the following subcategories:

New (6401 & 6421 < $1,000, 640101 & 642101 > $999.99)
Amounts budgeted for the purchase of new equipment, restoration of equipment (caused by casualty loss), or equipment of different quality or capacity.

Replacement (6411 < $1,000, 641101 > $999.99)

Amounts budgeted for the replacement (caused by normal use) of equipment on a piece for piece basis to perform the same function(s).

Equipment, which differs in capacity, function or quality, shall be considered New equipment.

In order to distinguish equipment that is to be carried in the historical inventory a specific set of Object accounts has been established. The Object accounts are the standard four character accounts with a trailing 01.

Complete the Equipment Request form. This form is the same one as used for Bond funded requests and is available on the Business Services web site. Provide as much information as necessary to justify the acquisition of the requested equipment.
Major Object Account Definitions

In developing the budget, it is imperative that staff members and supervisors utilize the Major Object Account classification and definitions listed below. A complete list of object account codes will be found in the Account Hierarchy Report. These numbers will be utilized throughout the budget development process. Should you have any questions as to proper numbering or definition of expenditures, please contact the appropriate Business Office.

1000 FACULTY SALARIES

Faculty Salaries in the controlling account which recaps those amounts posted in Objects 1100 through 1400.

These objects include charges for salaries of employees in positions which require faculty minimum qualifications. If the individual is occupying two positions only one of which requires minimum qualifications, then that portion of the individual's salary related to the minimum qualification position shall be reported as "faculty salaries."

1100 Instructional, Regular Contract

1200 Non-Instructional, Regular Contract

1300 Instructional, Other Non-Regular (Hourly)

1400 Non-Instructional, Other Non-Regular (Hourly)

2000 CLASSIFIED SALARIES

Classified Salaries include charges for salaries of employees whose positions do not require faculty minimum qualifications.

2100 Non-Instructional, Regular

2200 Instructional Assistants, Regular

2300 Non-Instructional, Hourly

2400 Instructional Assistants, Hourly

3000 STAFF BENEFITS

Employee Benefits is the controlling account which recaps those amounts posted in Objects 3100 through 3900. These objects include all expenditures for the employer's share of contributions to retirement plans, Social Security/Medicare Hospitalization, health and welfare benefits for current and retired employees and their dependents, unemployment insurance, and workers' compensation.
The District Business Office shall record expenditures for employee benefits by the appropriate prescribed subordinate classification. The Business Office shall make all calculations and allocate required funds to the appropriate accounts:

- 3100 State Teachers’ Retirement System
- 3200 Public Employees' Retirement System
- 3300 Old Age, Survivors, Disability, and Health Insurance
- 3400 Health and Welfare Benefits
- 3500 State Unemployment Insurance
- 3600 Workers' Compensation Insurance
- 3700 Alternate Retirement System
- 3900 Other Benefits

**4300 SUPPLIES AND MATERIALS**

Supplies and Materials, Object 43XX, is the controlling account used to report all expenditures for instructional and non-instructional supplies and materials, including freight and cartage and taxes.

Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged or lost.

Included in this object are office, library, medical and food service supplies as well as tests, periodicals, magazines, pictures, maps, and supplies and materials used in the care and upkeep of equipment, buildings and grounds, and other like items.

**5000 OTHER OPERATING EXPENSES AND SERVICES**

Other Operating Expenses and Services, Object 5XXX, is the controlling account which recaps those amounts posted in the following objects which include expenditures for contracted services, leases, rents, travel and other operating expenses.

**Personal and Consultant Services (51XX)**

Amounts expended as payments for personal or consultant services provided by an individual who is not an employee of the District, firm or a governmental agency.

This object includes, but is not limited to, payments to lecturers, professional experts, performing artists, consultants and other non-employees. Costs may include salaries, fringe benefits, travel costs, per diem, operating costs, etc., if specified and budgeted in the contract.
Travel and Conference Expense (52XX)

Amounts expended as per diem and/or actual and necessary expenditures incurred by employees, Board members, and other District or College representatives for authorized meetings, transportation (including mileage allowance), meals and lodging.

Dues and Membership (53XX)

Amounts expended as fees for District or college membership in any authorized society, association or organization and for membership fees of the governing board, its members, or its employees who are required to join a society, association or organization because of their position.

Insurance (54XX)

Amounts expended for all forms of casualty, liability, power, telephone, waste disposal, laundry, dry cleaning and other similar expenses including contracts for these services.

Rents, Leases, and Repairs (56XX)

Amounts expended as payments for rent or lease of land, sites, athletic fields, equipment, and buildings; as well as payments to independent vendors for transportation, maintenance, and repairs to buildings or equipment; and payments for repairs (including architect fees for repairs) and other services not otherwise designated.

Amounts expended for lease purchase agreements are to be recorded in Object 6000, Capital Outlay.

Legal, Election, and Audit Expenses (57XX)

Amounts expended as assessments for other than capital improvements, advertisements of bond issues and other advertisements required by law, judgments, lawyers' fees, election costs, audit costs, and so forth.

Other (58XX)

Amounts expended for the costs of surveys, appraisals, loan costs, interest on current loans (money borrowed and repaid during the fiscal year), physical examinations, fingerprinting, damage to personal property, and all other operating costs not identifiable under any other Object 5000 category.
Capital Outlay is the controlling account which recaps those amounts posted in Objects 6100 through 6400.

Capital Outlay expenditures include amounts paid for the acquisition of fixed assets or additions to fixed assets, as well as for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

Lease purchase (agreement constitutes a purchase) shall be reported appropriately as Sites, Buildings or Equipment. A lease without purchase is to be reported under Object 5000, Rents, Leases and Repairs.

Capital Outlay expenditures shall be recorded in the appropriate subordinate classification.

Site Improvement (6120)

Amounts expended for the costs of developing new sites or improving old ones.

Building Alterations and Improvements (62XX)

Amounts expended for the costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.

Costs of purchase include fees for inspection, transfer title insurance, etc.

Library Books (63XX)

Amounts expended for purchase of books for the college library.

The purchase of books for departmental libraries shall be reported as Supplies and Materials, Object 4000, under the appropriate Activity/Cost Center.

Equipment (64XX)

Amounts expended for the purchase of tangible property with a purchase price of at least $200 and a useful life of more than one year, other than land or buildings and improvements thereon, such as for desks, chairs, vehicles, machinery, instruments, etc.

Items purchased with a unit value of under $200 shall be recorded as Supplies and Materials, Object 4000.

Built-in fixtures that are an integral part of the building or building service system are reported in Object 6200, Buildings