

***Chabot – Las Positas
Community College District***



Tentative Budget

***Fiscal Year
Beginning July 1, 2009
and
Ending June 30, 2010***

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

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**Chabot - Las Positas Community College District
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TABLE OF CONTENTS

GENERAL FUND

BUDGET DEVELOPMENT ASSUMPTIONS.....	4
DISTRICT WIDE TOTAL.....	7
CHABOT COLLEGE.....	10
LAS POSITAS COLLEGE.....	13
DISTRICT SERVICES.....	16
CAFETERIA FUND.....	19
CHILD DEVELOPMENT FUND.....	20
SELF INSURANCE FUND.....	21
CAPITAL OUTLAY FUND.....	22
SPECIAL RESERVE FUND (NIKE PROJECT)	23
MEASURE B FUND	24

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

GENERAL FUND

2009-2010

Submitted herein is the Tentative budget for the fiscal year (FY) 2009-10. The Budget is primarily based on the Governor's May Revise, a plan that calls for closing a \$24 billion budget deficit projected through June 30, 2010.

The following is a summary of the Governor's May Revise as it relates to the California Community Colleges (CCC) and the Chabot-Las Positas Community College District (CLPCCD).

For the California Community Colleges, the May Revision proposes \$820 million in cuts and \$115 million in funding deferrals.

Current Year (2008-09):

- Defer an additional \$115 in apportionment payments from fiscal year 2008-09 to fiscal year 2009-10
- \$85 million in across-the-board cuts to categorical programs (Financial Aid Administration, Cal Works, Foster Care Education, and Telecommunication/Technology are exempted)
- Broad flexibility for districts to spend categorical funds to meet local needs
- A \$42.1 million local property tax shortfall with no backfill

Budget Year (2009-10):

- \$344.3 million in across-the-board cuts to categorical programs, a 53% cut (Financial Aid Administration, Foster Care Education, and Telecommunication/Technology are exempted)
- Flexibility, noted above
- Eliminate 3% enrollment growth, cut of \$175.2 million (leaves no growth funding)
- \$120 million cut to lower the funding rate for Physical Education courses
- A \$116.7 million local property tax shortfall with a partial backfill of \$63.3 million

For Chabot-Las Positas Community College District, the May Revision proposes \$2,065,468 in cuts for fiscal year 2008-09 and \$7,381,786 for fiscal year 2009-10.

Using the District's allocation model, the proposed cuts will be distributed as follows:

Current Year (2008-09)

		<u>Unrestricted Cuts</u>		<u>One-time Categorical Cuts</u>	<u>Totals</u>
Chabot College	47.47%	\$ 596,028	61.20%	\$495,725	\$1,091,753
Las Positas College	30.10%	\$ 377,949	38.80%	\$314,283	\$ 692,232
District Services and Maintenance & Operations	22.42%	\$ 281,483			\$ 281,483
Total		\$1,255,460		\$810,009	\$2,065,468

Budget Year (2009-10)

		<u>Unrestricted Cuts</u>		<u>On-going Categorical Cuts</u>	<u>Totals</u>
Chabot College	47.47%	\$2,008,188	61.20%	\$1,928,893	\$3,937,081
Las Positas College	30.10%	\$1,273,416	38.80%	\$1,222,893	\$2,496,309
District Services and Maintenance & Operations	22.42%	\$ 948,396			\$ 948,396
Total		\$4,230,000		\$3,151,787	\$7,381,786

To address carefully the cuts to Chabot-Las Positas Community College District, a set of guiding principles were developed.

Students:

- Maintain a schedule to serve 17,719 Full Time Equivalent Students (FTES)

Personnel:

- Layoffs as last resort
- Freeze selected vacant funded positions
- Recruit and fill critical prioritized positions
- Review non-instructional faculty positions
- Eliminate or reduce overtime, hourly, temporary positions

Fiscal Responsibility:

- Maintain Minimum Reserve of 5%
- Use District Allocation Model to distribute expenditure reductions or delays
- Fund operational increases (step & column, medical and dental benefits, utilities, insurance, retiree benefits, etc)
- Leverage assets and pursue other sources of revenue

It is estimated that the proposed cuts in 2008-09 can be addressed by using the Chabot-Las Positas Community College District's fund balance (over the 5% minimum reserve) and carryover balances in certain categorical programs.

Prior to the May Revision and the proposed cuts, the District, through one-time revenue sources has continued funding on-going operational increases including the following:

Expenditure Increases

Step and Column Increases
Retiree Benefits Premiums Increase
Medical Premiums Increase (\$934K)
Dental (\$47K)/Vision (\$23K) Premiums Increase
Workers' Compensation Premiums
Property and Liability Insurance Premiums
Utilities
Student Insurance
Staffing due to enrollment growth

It should be noted that the Tentative Budget is a starting point in the development of the final adoption budget. The budget will change as a result of the legislative process as well as the changes in the District's conditions.

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	\$ 72,745,007	\$ 68,928,565	\$ 68,907,551
Local Revenues	45,047,684	44,559,067	42,171,606
Federal Revenues	<u>2,292,378</u>	<u>2,206,599</u>	<u>2,129,304</u>
Total Estimated Revenues	\$ 120,085,068	\$ 115,694,231	\$ 113,208,461
Total Intrafund Transfers In	<u>\$ 789,891</u>	<u>\$ 755,712</u>	<u>\$ 789,891</u>
Total Estimated Revenues, Transfers	\$ 120,874,959	\$ 116,449,943	\$ 113,998,352
Proposed Cuts - Governor's "May Revise"	<u>\$ -</u>	<u>\$ (2,065,469)</u>	<u>\$ (7,381,787)</u>
Total Adjusted Revenue	\$ 120,874,959	\$ 114,384,474	\$ 106,616,565
Expenditures			
Academic Salaries	\$ 47,099,336	\$ 46,453,326	\$ 45,491,653
Classified Salaries	27,842,617	27,153,062	26,567,215
Benefits	18,703,463	18,493,711	19,089,436
RUMBL Benefits	3,471,172	3,471,172	3,986,374
Supplies/Services/Capital Outlay	21,761,758	17,470,721	19,349,592
Other Outgo/Interfund Transfers	<u>5,654,741</u>	<u>5,559,994</u>	<u>1,366,345</u>
Total Expenditures	\$ 124,533,087	\$ 118,601,986	\$ 115,850,615
Total Intrafund Transfers Out	<u>\$ 877,786</u>	<u>\$ 858,935</u>	<u>\$ 789,891</u>
Total Expenditures & Transfers	\$ 125,410,873	\$ 119,460,921	\$ 116,640,506
Necessary Reductions - Governor's "May Revise"	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,381,787)</u>
Total Adjusted Expenditures	\$ 125,410,873	\$ 119,460,921	\$ 109,258,719
Increase/(Decrease) in Fund Balance	\$ (4,535,915)	\$ (5,076,446)	\$ (2,642,154)
Beginning Balance	<u>\$ 16,620,440</u>	<u>\$ 16,620,440</u>	<u>\$ 11,543,993</u>
Ending Balance	<u><u>\$ 12,084,525</u></u>	<u><u>\$ 11,543,993</u></u>	<u><u>\$ 8,901,840</u></u>
<u>Components of Ending Balance</u>			
General Reserve for Economic Uncertainties			\$ 5,183,632
Other Reserves: Sabbatical; Legal; Adjunct			\$ 1,267,768
Restricted Accounts Ending Balance			\$ 2,450,440
Undesignated Ending Balance			\$ (0)

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund	2008-09	2008-09	2009-10
District Total - Unrestricted	<u>Adjusted Budget</u>	<u>Estimate</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	\$ 61,974,807	\$ 58,576,106	\$ 61,619,885
Local Revenues	39,905,570	39,917,701	39,409,408
Federal Revenues	1,200	1,274	1,200
Total Estimated Revenues	\$ 101,881,577	\$ 98,495,081	\$ 101,030,493
Total Intrafund Transfers In	\$ 789,891	\$ 755,712	\$ 789,891
Total Estimated Revenues, Transfers	\$ 102,671,468	\$ 99,250,793	\$ 101,820,384
<i>Proposed Cuts - Governor's "May Revise"</i>	\$ -	\$ (1,255,460)	\$ (4,230,000)
Total Adjusted Revenue	\$ 102,671,468	\$ 97,995,333	\$ 97,590,384
Expenditures			
Academic Salaries	\$ 44,760,319	\$ 44,759,673	\$ 43,973,637
Classified Salaries	22,346,314	22,345,511	21,980,162
Benefits	17,064,070	17,060,766	17,420,898
RUMBL Benefits	3,471,172	3,471,172	3,986,374
Supplies/Services/Capital Outlay	16,061,803	13,900,235	15,561,528
Other Outgo/Interfund Transfers	2,660,229	2,623,601	750,048
Transfers to Restricted	-	(2,385,912)	-
Total Expenditures	\$ 106,363,907	\$ 101,775,046	\$ 103,672,647
Total Intrafund Transfers Out	\$ 877,786	\$ 858,935	\$ 789,891
Total Expenditures & Transfers	\$ 107,241,693	\$ 102,633,981	\$ 104,462,538
<i>Necessary Reductions - Governor's "May Revise"</i>	\$ -	\$ -	\$ (4,230,000)
Total Adjusted Expenditures	\$ 107,241,693	\$ 102,633,981	\$ 100,232,538
Increase/(Decrease) in Fund Balance	\$ (4,570,225)	\$ (4,638,648)	\$ (2,642,153)
Beginning Balance	\$ 13,732,201	\$ 13,732,201	\$ 9,093,553
Ending Balance	<u>\$ 9,161,976</u>	<u>\$ 9,093,553</u>	<u>\$ 6,451,400</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund	2008-09	2008-09	2009-10
District Total - Restricted	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	\$ 10,770,200	\$ 10,352,459	\$ 7,287,666
Local Revenues	5,142,114	4,641,366	2,762,198
Federal Revenues	<u>2,291,178</u>	<u>2,205,325</u>	<u>2,128,104</u>
Total Estimated Revenues	\$ 18,203,491	\$ 17,199,150	\$ 12,177,968
Total Intrafund Transfers In	\$ -	\$ -	\$ -
Total Estimated Revenues, Transfers	\$ 18,203,491	\$ 17,199,150	\$ 12,177,968
<i>Proposed Cuts - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ (810,009)</u>	<u>\$ (3,151,787)</u>
Total Adjusted Revenue	\$ 18,203,491	\$ 16,389,141	\$ 9,026,181
Expenditures			
Academic Salaries	\$ 2,339,017	\$ 1,693,653	\$ 1,518,016
Classified Salaries	5,496,304	4,807,550	4,587,053
Benefits	1,639,393	1,432,944	1,668,539
Supplies/Services/Capital Outlay	5,699,955	3,570,486	3,788,064
Other Outgo/Interfund Transfers	2,994,512	2,936,394	616,297
Transfers to Restricted	-	<u>2,385,912</u>	-
Total Expenditures	\$ 18,169,180	\$ 16,826,940	\$ 12,177,968
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 18,169,180	\$ 16,826,940	\$ 12,177,968
<i>Necessary Reductions - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,151,787)</u>
Total Adjusted Expenditures	\$ 18,169,180	\$ 16,826,940	\$ 9,026,181
Increase/(Decrease) in Fund Balance	\$ 34,310	\$ (437,798)	\$ (0)
Beginning Balance	<u>\$ 2,888,239</u>	<u>\$ 2,888,239</u>	<u>\$ 2,450,440</u>
Ending Balance	<u>\$ 2,922,549</u>	<u>\$ 2,450,440</u>	<u>\$ 2,450,440</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Chabot College - Total	2008-09 <u>Adjusted Budget</u>	2008-09 <u>Estimates</u>	2009-10 <u>Budget</u>
Estimated Revenues			
State Revenues	7,096,921	6,956,988	4,660,968
Local Revenues	5,451,436	4,776,159	3,528,735
Federal Revenues	<u>1,634,471</u>	<u>1,568,359</u>	<u>1,412,349</u>
Total Estimated Revenues	\$ 14,182,828	\$ 13,301,506	\$ 9,602,052
Total Intrafund Transfers In	<u>\$ 41,913,253</u>	<u>\$ 42,160,891</u>	<u>\$ 42,766,059</u>
Total Estimated Revenues, Transfers	\$ 56,096,081	\$ 55,462,397	\$ 52,368,111
<i>Proposed Cuts - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ (1,091,753)</u>	<u>\$ (3,937,081)</u>
Total Adjusted Revenue	\$ 56,096,081	\$ 54,370,644	\$ 48,431,030
Expenditures			
Academic Salaries	\$ 28,495,151	\$ 28,818,613	\$ 27,611,755
Classified Salaries	9,655,631	9,863,367	8,535,748
Benefits	9,114,746	9,073,401	9,216,557
Supplies/Services/Capital Outlay	5,515,052	4,668,184	6,597,304
Other Outgo/Interfund Transfers	1,542,593	1,431,850	660,000
Transfers to Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 54,323,173	\$ 53,855,415	\$ 52,621,365
Total Intrafund Transfers Out	<u>\$ 310,127</u>	<u>\$ 291,276</u>	<u>\$ 223,394</u>
Total Expenditures & Transfers	\$ 54,633,300	\$ 54,146,691	\$ 52,844,759
<i>Necessary Reductions - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,937,081)</u>
Total Adjusted Expenditures	\$ 54,633,300	\$ 54,146,691	\$ 48,907,678
Increase/(Decrease) in Fund Balance	\$ 1,462,780	\$ 223,953	\$ (476,648)
Beginning Balance	<u>\$ 541,826</u>	<u>\$ 541,826</u>	<u>\$ 765,779</u>
Ending Balance	<u>\$ 2,004,606</u>	<u>\$ 765,779</u>	<u>\$ 289,130</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Chabot College - Unrestricted	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	637,417	710,061	633,527
Local Revenues	2,402,354	2,067,155	2,209,535
Federal Revenues	1,200	1,274	1,200
Total Estimated Revenues	\$ 3,040,971	\$ 2,778,490	\$ 2,844,262
Total Intrafund Transfers In	\$ 41,626,590	\$ 41,874,228	\$ 42,562,991
Total Estimated Revenues, Transfers	\$ 44,667,561	\$ 44,652,718	\$ 45,407,253
<i>Proposed Cuts - Governor's "May Revise"</i>	\$ -	\$ (596,028)	\$ (2,008,188)
Total Adjusted Revenue	\$ 44,667,561	\$ 44,056,690	\$ 43,399,065
Expenditures			
Academic Salaries	\$ 26,898,724	\$ 27,791,191	\$ 26,704,111
Classified Salaries	6,432,584	7,281,189	6,110,373
Benefits	8,141,472	8,297,629	8,294,101
Supplies/Services/Capital Outlay	2,259,622	2,344,597	4,191,922
Other Outgo/Interfund Transfers	897,736	897,736	360,000
Transfers to Restricted	-	(1,750,901)	-
Total Expenditures	\$ 44,630,138	\$ 44,861,442	\$ 45,660,507
Total Intrafund Transfers Out	\$ 310,127	\$ 291,276	\$ 223,394
Total Expenditures & Transfers	\$ 44,940,265	\$ 45,152,718	\$ 45,883,901
<i>Necessary Reductions - Governor's "May Revise"</i>	\$ -	\$ -	\$ (2,008,188)
Total Adjusted Expenditures	\$ 44,940,265	\$ 45,152,718	\$ 43,875,713
Increase/(Decrease) in Fund Balance	\$ (272,704)	\$ (1,096,027)	\$ (476,648)
Beginning Balance	\$ -	\$ -	\$ (1,096,027)
Ending Balance	<u>\$ (272,704)</u>	<u>\$ (1,096,027)</u>	<u>\$ (1,572,675)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Chabot College - Restricted	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	6,459,504	6,246,927	4,027,441
Local Revenues	3,049,082	2,709,004	1,319,200
Federal Revenues	<u>1,633,271</u>	<u>1,567,085</u>	<u>1,411,149</u>
Total Estimated Revenues	\$ 11,141,857	\$ 10,523,016	\$ 6,757,790
Total Intrafund Transfers In	\$ 286,663	\$ 286,663	\$ 203,068
Total Estimated Revenues, Transfers	\$ 11,428,520	\$ 10,809,679	\$ 6,960,858
<i>Proposed Cuts - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ (495,725)</u>	<u>\$ (1,928,893)</u>
Total Adjusted Revenue	\$ 11,428,520	\$ 10,313,953	\$ 5,031,964
Expenditures			
Academic Salaries	\$ 1,596,427	\$ 1,027,422	\$ 907,645
Classified Salaries	3,223,047	2,582,178	2,425,375
Benefits	973,274	775,772	922,456
Supplies/Services/Capital Outlay	3,255,430	2,323,587	2,405,382
Other Outgo/Interfund Transfers	644,857	534,114	300,000
Transfers to Restricted	-	1,750,901	-
Total Expenditures	\$ 9,693,035	\$ 8,993,973	\$ 6,960,858
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 9,693,035	\$ 8,993,973	\$ 6,960,858
<i>Necessary Reductions - Governor's "May Revise"</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,928,893)</u>
Total Adjusted Expenditures	\$ 9,693,035	\$ 8,993,973	\$ 5,031,965
Increase/(Decrease) in Fund Balance	\$ 1,735,484	\$ 1,319,980	\$ (0)
Beginning Balance	<u>\$ 541,826</u>	<u>\$ 541,826</u>	<u>\$ 1,861,806</u>
Ending Balance	<u>\$ 2,277,310</u>	<u>\$ 1,861,806</u>	<u>\$ 1,861,806</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Las Positas College - Total	2008-09 <u>Adjusted Budget</u>	2008-09 <u>Estimates</u>	2009-10 <u>Budget</u>
Estimated Revenues			
State Revenues	\$ 3,689,661	\$ 3,371,509	\$ 2,815,450
Local Revenues	2,479,555	2,413,273	1,607,435
Federal Revenues	<u>657,907</u>	<u>638,240</u>	<u>716,955</u>
Total Estimated Revenues	\$ 6,827,123	\$ 6,423,022	\$ 5,139,840
Total Intrafund Transfers In	\$ 26,897,274	\$ 27,039,533	\$ 27,007,594
Total Estimated Revenues, Transfers	\$ 33,724,397	\$ 33,462,555	\$ 32,147,434
Proposed Cuts - Governor's "May Revise"	\$ -	\$ (692,232)	\$ (2,496,309)
Total Adjusted Revenue	\$ 33,724,397	\$ 32,770,322	\$ 29,651,125
Expenditures			
Academic Salaries	\$ 17,053,524	\$ 17,351,139	\$ 17,111,896
Classified Salaries	6,902,334	6,837,934	6,548,614
Benefits	5,204,455	5,659,246	5,360,338
Supplies/Services/Capital Outlay	3,523,435	2,532,034	3,172,337
Other Outgo/Interfund Transfers	496,719	440,564	130,000
Transfers to Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 33,180,468	\$ 32,820,917	\$ 32,323,185
Total Intrafund Transfers Out	\$ 127,659	\$ 127,659	\$ 126,497
Total Expenditures & Transfers	\$ 33,308,127	\$ 32,948,576	\$ 32,449,682
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ (2,496,309)
Total Adjusted Expenditures	\$ 33,308,127	\$ 32,948,576	\$ 29,953,373
Increase/(Decrease) in Fund Balance	\$ 416,270	\$ (178,254)	\$ (302,248)
Beginning Balance	<u>\$ 42,625</u>	<u>\$ 42,625</u>	<u>\$ (135,629)</u>
Ending Balance	<u>\$ 458,895</u>	<u>\$ (135,629)</u>	<u>\$ (437,877)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Las Positas College - Unrestricted	2008-09 Adjusted Budget	2008-09 Estimates	2009-10 Budget
Estimated Revenues			
State Revenues	295,127	181,110	295,127
Local Revenues	1,462,284	1,411,486	1,172,435
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 1,757,411	\$ 1,592,596	\$ 1,467,562
Total Intrafund Transfers In	\$ 26,764,207	\$ 26,906,466	\$ 26,878,827
Total Estimated Revenues, Transfers	\$ 28,521,618	\$ 28,499,062	\$ 28,346,389
Proposed Cuts - Governor's "May Revise"	\$ -	\$ (377,949)	\$ (1,273,416)
Total Adjusted Revenue	\$ 28,521,618	\$ 28,121,113	\$ 27,072,973
Expenditures			
Academic Salaries	\$ 16,310,935	\$ 16,684,907	\$ 16,501,526
Classified Salaries	5,382,940	5,351,814	5,072,751
Benefits	4,701,432	5,239,525	4,903,078
Supplies/Services/Capital Outlay	1,894,461	1,606,355	2,044,785
Other Outgo/Interfund Transfers	131,692	123,813	-
Transfers to Restricted	-	(635,011)	-
Total Expenditures	\$ 28,421,460	\$ 28,371,403	\$ 28,522,140
Total Intrafund Transfers Out	\$ 127,659	\$ 127,659	\$ 126,497
Total Expenditures & Transfers	\$ 28,549,119	\$ 28,499,062	\$ 28,648,637
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ (1,273,416)
Total Adjusted Expenditures	\$ 28,549,119	\$ 28,499,062	\$ 27,375,221
Increase/(Decrease) in Fund Balance	\$ (27,501)	\$ (377,949)	\$ (302,248)
Beginning Balance	\$ -	\$ -	\$ (377,949)
Ending Balance	\$ (27,501)	\$ (377,949)	\$ (680,197)

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund Las Positas College - Restricted	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	3,394,534	3,190,399	2,520,323
Local Revenues	1,017,271	1,001,787	435,000
Federal Revenues	<u>657,907</u>	<u>638,240</u>	<u>716,955</u>
Total Estimated Revenues	\$ 5,069,712	\$ 4,830,425	\$ 3,672,278
Total Intrafund Transfers In	\$ 133,067	\$ 133,067	\$ 128,767
Total Estimated Revenues, Transfers	\$ 5,202,779	\$ 4,963,492	\$ 3,801,045
Proposed Cuts - Governor's "May Revise"	\$ -	\$ (314,283)	\$ (1,222,893)
Total Adjusted Revenue	\$ 5,202,779	\$ 4,649,209	\$ 2,578,152
Expenditures			
Academic Salaries	\$ 742,589	\$ 666,232	\$ 610,371
Classified Salaries	1,519,394	1,486,120	1,475,863
Benefits	503,023	419,721	457,259
Supplies/Services/Capital Outlay	1,628,974	925,679	1,127,552
Other Outgo/Interfund Transfers	365,027	316,750	130,000
Transfers to Restricted	<u>-</u>	<u>635,011</u>	<u>-</u>
Total Expenditures	\$ 4,759,007	\$ 4,449,514	\$ 3,801,045
Total Intrafund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 4,759,007	\$ 4,449,514	\$ 3,801,045
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ (1,222,893)
Total Adjusted Expenditures	\$ 4,759,007	\$ 4,449,514	\$ 2,578,152
Increase/(Decrease) in Fund Balance	\$ 443,772	\$ 199,695	\$ (0)
Beginning Balance	<u>\$ 42,625</u>	<u>\$ 42,625</u>	<u>\$ 242,320</u>
Ending Balance	<u>\$ 486,397</u>	<u>\$ 242,320</u>	<u>\$ 242,320</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund	2008-09	2008-09	2009-10
District Services/Maint. & Optrns - Total	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	1,028,916	698,991	1,007,981
Local Revenues	7,652,904	7,565,859	7,312,021
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 8,681,820	\$ 8,264,850	\$ 8,320,002
Total Intrafund Transfers In	\$ 18,062,841	\$ 18,062,841	\$ 17,625,328
Total Estimated Revenues, Transfers	\$ 26,744,661	\$ 26,327,691	\$ 25,945,330
Proposed Cuts - Governor's "May Revise"	\$ -	\$ (281,483)	\$ (948,396)
Total Adjusted Revenue	\$ 26,744,661	\$ 26,046,208	\$ 24,996,934
Expenditures			
Academic Salaries	\$ 419,660	\$ 283,575	\$ 438,001
Classified Salaries	10,884,653	10,451,761	11,482,852
Benefits	3,954,262	3,761,063	4,512,541
Supplies/Services/Capital Outlay	11,450,871	10,270,502	9,160,694
Services	-	0	-
Capital Outlay	-	-	-
Other Outgo/Interfund Transfers	3,615,429	3,584,130	576,345
Interfund Transfers (included in above)	-	-	-
Transfers to Restricted	-	-	-
Total Expenditures	\$ 30,324,874	\$ 28,351,031	\$ 26,170,433
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 30,324,874	\$ 28,351,031	\$ 26,170,433
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ (948,396)
Total Adjusted Expenditures	\$ 30,324,874	\$ 28,351,031	\$ 25,222,037
Increase/(Decrease) in Fund Balance	\$ (3,580,214)	\$ (2,304,823)	\$ (225,103)
Beginning Balance	\$ 1,444,597	\$ 1,444,597	\$ (860,226)
Ending Balance	<u>\$ (2,135,617)</u>	<u>\$ (860,226)</u>	<u>\$ (1,085,329)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund	2008-09	2008-09	2009-10
District Services/Maint. & Optrns - Unrestricted	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	584,329	282,261	599,914
Local Revenues	6,577,143	6,635,283	6,304,023
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 7,161,472	\$ 6,917,544	\$ 6,903,937
Total Intrafund Transfers In	\$ 18,062,841	\$ 18,062,841	\$ 17,625,328
Total Estimated Revenues, Transfers	\$ 25,224,313	\$ 24,980,385	\$ 24,529,265
Proposed Cuts - Governor's "May Revise"	\$ -	\$ (281,483)	\$ (948,396)
Total Adjusted Revenue	\$ 25,224,313	\$ 24,698,902	\$ 23,580,869
Expenditures			
Academic Salaries	\$ 419,660	\$ 283,575	\$ 438,001
Classified Salaries	10,130,790	9,712,509	10,797,037
Benefits	3,791,166	3,523,612	4,223,718
Supplies/Services/Capital Outlay	10,635,320	9,949,283	8,905,564
Other Outgo/Interfund Transfers	1,630,801	1,602,051	390,048
Transfers to Restricted	-	-	-
Total Expenditures	\$ 26,607,737	\$ 25,071,030	\$ 24,754,368
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 26,607,737	\$ 25,071,030	\$ 24,754,368
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ (948,396)
Total Adjusted Expenditures	\$ 26,607,737	\$ 25,071,030	\$ 23,805,972
Increase/(Decrease) in Fund Balance	\$ (1,383,424)	\$ (372,127)	\$ (225,103)
Beginning Balance	\$ 0	\$ 0	\$ (372,127)
Ending Balance	<u>\$ (1,383,423)</u>	<u>\$ (372,127)</u>	<u>\$ (597,230)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

General Fund	2008-09	2008-09	2009-10
District Services/Maint. & Optrns - Restricted	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	444,587	416,730	408,067
Local Revenues	1,075,761	930,576	1,007,998
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 1,520,348	\$ 1,347,306	\$ 1,416,065
Total Intrafund Transfers In	\$ -	\$ -	\$ -
Total Estimated Revenues, Transfers	\$ 1,520,348	\$ 1,347,306	\$ 1,416,065
Proposed Cuts - Governor's "May Revise"	\$ -	\$ -	\$ -
Total Adjusted Revenue	\$ 1,520,348	\$ 1,347,306	\$ 1,416,065
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	753,863	739,252	685,815
Benefits	163,096	237,451	288,823
Supplies/Services/Capital Outlay	815,551	321,220	255,130
Other Outgo/Interfund Transfers	1,984,628	1,982,078	186,297
Transfers to Restricted	-	-	-
Total Expenditures	\$ 3,717,138	\$ 3,280,001	\$ 1,416,065
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 3,717,138	\$ 3,280,001	\$ 1,416,065
Necessary Reductions - Governor's "May Revise"	\$ -	\$ -	\$ -
Total Adjusted Expenditures	\$ 3,717,138	\$ 3,280,001	\$ 1,416,065
Increase/(Decrease) in Fund Balance	\$ (2,196,790)	\$ (1,932,696)	\$ 0
Beginning Balance	\$ 1,444,597	\$ 1,444,597	\$ (488,099)
Ending Balance	<u>\$ (752,193)</u>	<u>\$ (488,099)</u>	<u>\$ (488,099)</u>

TENTATIVE BUDGET
2009-10

Cafeteria Fund District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
Cafeteria Operations	\$ 20,000	\$ 15,880	\$ 20,000
Vending Commissions	6,000	-	7,830
Catering Truck	-	-	-
Interest	200	(301)	200
Interfund Transfers In	<u>23,352</u>	<u>-</u>	<u>-</u>
Total Estimated Revenues	\$ 49,552	\$ 15,579	\$ 28,030
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	34,560	10,309	28,129
Benefits	14,992	4,946	14,698
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>(6,040)</u>	<u>-</u>
Total Expenditures	\$ 49,552	\$ 9,215	\$ 42,828
Increase/(Decrease) in Fund Balance	\$ (0)	\$ 6,363	\$ (14,798)
Beginning Balance	<u>\$ 28,874</u>	<u>\$ 28,874</u>	<u>\$ 35,237</u>
Ending Balance	<u>\$ 28,874</u>	<u>\$ 35,237</u>	<u>\$ 20,440</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

Child Development Fund District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	\$ 1,067,793	\$ 1,054,420	\$ 900,711
Child Care Fees	171,400	101,514	163,720
Federal Revenues	573,973	573,973	566,000
Local Revenues	-	11,321	-
Interest	-	(13,588)	-
Interfund Transfers In	<u>662,332</u>	<u>662,332</u>	<u>360,000</u>
Total Estimated Revenues	\$ 2,475,498	\$ 2,389,971	\$ 1,990,431
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	1,643,504	1,642,361	1,343,520
Benefits	545,673	545,097	601,049
Supplies	157,477	115,202	45,862
Services	22,051	22,051	-
Capital Outlay	8,752	8,752	-
Other Outgo	30,000	30,000	-
Other Payments to Students	60,000	18,467	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 2,467,457	\$ 2,381,931	\$ 1,990,431
Increase/(Decrease) in Fund Balance	\$ 8,041	\$ 8,041	\$ 0
Beginning Balance	<u>\$ (8,041)</u>	<u>\$ (8,041)</u>	<u>\$ (0)</u>
Ending Balance	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

Self Insurance Fund District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
Contract Services	\$ 3,471,172	\$ 3,471,172	\$ 3,986,374
Interest	<u>50,000</u>	<u>49,576</u>	<u>50,000</u>
Total Estimated Revenues	\$ 3,521,172	\$ 3,520,748	\$ 4,036,374
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	3,532,503	3,864,256	3,986,374
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 3,532,503	\$ 3,864,256	\$ 3,986,374
Increase/(Decrease) in Fund Balance	\$ (11,331)	\$ (343,508)	\$ 50,000
Beginning Balance	<u>\$ 3,035,667</u>	<u>\$ 3,035,667</u>	<u>\$ 2,692,159</u>
Ending Balance	<u>\$ 3,024,336</u>	<u>\$ 2,692,159</u>	<u>\$ 2,742,159</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2008-09

Capital Outlay Projects Fund District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	\$ 2,488,000	\$ 659,928	\$ 235,000
Local Revenues	-	-	-
Interest	-	(35,635)	-
Interfund Transfers	390,048	2,562,278	579,372
Trustee Asset Proceed	20,000	3,174	5,000
Loan Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 2,898,048	\$ 3,189,745	\$ 819,372
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	-	-	-
Capital Outlay	2,488,000	2,176,454	508,374
Other Outgo	390,048	379,691	393,075
Other Payments to Students	-	-	-
Interfund Transfers	-	1,743,035	-
Total Expenditures	\$ 2,878,048	\$ 4,299,180	\$ 901,449
Increase/(Decrease) in Fund Balance	\$ 20,000	\$ (1,109,435)	\$ (82,077)
Beginning Balance	<u>\$ 2,722,136</u>	<u>\$ 2,722,136</u>	<u>\$ 1,612,701</u>
Ending Balance	<u>\$ 2,742,136</u>	<u>\$ 1,612,701</u>	<u>\$ 1,530,624</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2008-09

Special Reserve Funds (Nike Project) District Total	<u>2008-09 Adjusted Budget</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Interest	75,000	87,955	75,000
Interfund Transfers	-	-	-
Trustee Asset Proceed	-	-	-
Loan Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 75,000	\$ 87,955	\$ 75,000
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	20,000	1,607	18,393
Capital Outlay	980,000	-	980,000
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 1,000,000	\$ 1,607	\$ 998,393
Increase/(Decrease) in Fund Balance	\$ (925,000)	\$ 86,348	\$ (923,393)
Beginning Balance	<u>\$ 3,826,557</u>	<u>\$ 3,826,557</u>	<u>\$ 3,912,905</u>
Ending Balance	<u>\$ 2,901,557</u>	<u>\$ 3,912,905</u>	<u>\$ 2,989,512</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2009-10

Measure B Fund District Total	<u>2008-09 Adopted</u>	<u>2008-09 Estimates</u>	<u>2009-10 Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Property Tax	15,000,000	15,396,769	15,500,000
Interest	14,974,869	18,293,076	13,100,000
Interfund Transfers	-	-	-
Insurance Proceed	-	53,245	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 29,974,869	\$ 33,743,090	\$ 28,600,000
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	1,293,536	1,012,263	925,299
Benefits	348,724	321,818	317,712
Supplies	45,022	17,307	20,000
Services	621,128	408,992	500,000
Capital Outlay	177,941,590	123,924,770	112,236,989
Other Outgo	16,182,700	16,182,700	16,946,475
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 196,432,700	\$ 141,867,850	\$ 130,946,475
Increase/(Decrease) in Fund Balance	\$ (166,457,831)	\$ (108,124,760)	\$ (102,346,475)
Beginning Balance	<u>\$ 476,869,098</u>	<u>\$ 476,869,098</u>	<u>\$ 368,744,338</u>
Ending Balance	<u>\$ 310,411,267</u>	<u>\$ 368,744,338</u>	<u>\$ 266,397,863</u>