

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



Adoption Budget

***Fiscal Year
Beginning July 1, 2008
and
Ending June 30, 2009***

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

Board of Trustees

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Mr. John Nahlen – Director, Business Services
Ms. Judy Hutchinson – Budget Officer

Chabot College

Dr. Celia Barberena - President

Las Positas College

Dr. DeRionne Pollard – President

**Chabot - Las Positas Community College District
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Annual Budget
2008 – 2009

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Chabot-Las Positas Community College District

Introduction

At the time of writing this budget report, Governor Arnold Schwarzenegger and the Legislators in Sacramento are still at an impasse in negotiating the 2008-09 State budget. This Adoption Budget may be revised based on the outcome of the State budget.

The budget is a financial snapshot of the District in a particular point in time. And like a photograph, it is enhanced or perhaps better understood when viewed within its surroundings. This budget should then be viewed within the greater context of the political, economic and social environment of the time.

The economy is bordering on recession or at best, low to no growth. The global economy appears to be entering a period of low growth. Although the price of a barrel of crude oil has dropped to \$115 per barrel from a high of about \$147 per barrel, the price is still way above the \$60 per barrel a year ago. A gallon of gas is hovering at \$4.00. The housing bubble has burst and the repercussions from this collapse have impacted all areas of the economy. Foreclosure rates have risen (nearly 4% of all homeowners are delinquent on their loans), credit lines have tightened, consumer spending levels reduced. The 30 Year Fixed Interest mortgage rate is 6.48%, the 10 Year Treasury Note yields 3.92%, the Dow Jones Industrial Average hovers around the 11,400 mark, and the Federal Reserve Fund rate is at a low of 2.0%. This is a presidential election year and the next President will face an indeterminate economy.

The California economy is not immune to the difficulties experienced at the national level. During the fiscal year that ended June 30, 2008, the State general fund revenues totaled \$96.4 billion and expenditures totaled \$103.4 billion resulting in a \$7 billion shortfall. The State tapped into reserves, delayed some payments and borrowed several billion dollars to cover the shortfall. Both the Governor and the Legislators agree that the State faces a \$15.2 billion deficit going into the new fiscal year 2008-09. Meanwhile, the Governor has issued an executive order reducing the wages of approximately 200,000 state workers to the federal minimum wage of \$6.55 and laying off part-time and contract workers until a budget is approved.

On a lighter note, this is the year of the Summer Olympics, an historic moment for China and the world. The Games started precisely at 8:08:08 pm on 08/08/08 (August 8, 2008); a date deemed to be the luckiest date of the century by some Asian cultures. To date, the most significant news from the Olympic Games is the record breaking eight (8) gold medals won by U.S. swimmer, Michael Phelps. Perhaps, the good fortune will bring a positive resolution to the pending State budget.

The District budget is based on the Governor's "May Revise" proposal, as briefly summarized below:

Lottery Borrowing and Backup Sales Tax Increase

- The Governor proposes raising \$15.2 billion through borrowing against future State Lottery revenues
- If the plan to borrow against the lottery fails, the State would enact a one (1) cent increase in sales tax, lasting until State finances improve, or until 2010-11 at the latest

Proposition 98

- The Governor proposes to fully fund the Proposition 98 minimum guarantee
- The *May Revise* still does not provide a cost of living adjustment (COLA). As a point of reference, the statutory COLA is 5.66%

Current Year 2007-08

- The *May Revise* proposes augmentation of approximately \$75 million to backfill the current year property tax shortfall of \$92 million
- The \$75 million will be made available in the 2008-09 fiscal year on a one-time basis

Budget Year 2008-09

- The *May Revise* proposes to fund an additional \$35.5 million for growth, bringing the total available to \$95.5 million, equal to a 1.67% growth. The January proposal provided only a 1% increase in enrollment growth
- The proposal includes an augmentation of \$138.7 million to backfill the reduction in estimated property tax revenue
- The proposal reduces State Categorical Program revenues by an average of 7.30%. It includes programs such as EOPS, DSPS, Matriculation, Calworks
- The proposal includes an increase of \$717,000 for the Board of Governors' Fee Waiver Program
- The proposal includes an increase of \$572,000 to restore the Foster Care Training reduction proposed in January

Since the Governor's *May Revise*, the Assembly and Senate Budget sub-committees have met and issued their own proposals.

The Assembly Budget Sub-Committee proposes the following:

- Additional \$3.0 billion in funding for Proposition 98
- COLA increase 1.6% (\$93.5 million)
- Enrollment Growth funded at 2.0% (\$113.5 million)
- No increases in student fees
- Maintain the Competitive Cal Grant program

The Senate Budget Sub-Committee proposal is similar to Assembly’s version with these minor adjustments:

- COLA increase of 3.68% (\$215 million)
- \$25 million to fund “Green Technology” Career Technical Education programs

The proposals assume new tax revenue although few details have been given regarding the type of taxes or the overall revenue to be generated through taxes.

Besides the Governor’s *May Revise* proposal, there are two other significant factors in developing the District’s budget, enrollment and employee compensation.

District enrollment is projected at 17,465 Full Time Equivalent students (FTES); Chabot College at 10,265 and Las Positas College at 7,200 or a 2.36% increase in actual enrollment from the prior year. It is important that enrollment projections are made as accurately as possible as small fluctuations in the District’s enrollment can directly impact State funding. It is equally important that enrollment is monitored and updated throughout the year. Below is a chart showing the enrollment for the budget year and two (2) prior years.

FTES Enrollment*

Enrollment (Credit & Non Credit)	Chabot College	Las Positas College	Total	Growth Percentage
2006-07	10,062	6,638	16,700	2.00%
2007-08	10,063	7,001	17,064	2.17%
2008-09	10,265	7,200	17,465	2.36%

*Note: The District exercised an enrollment management strategy whereby 701 FTES were rolled back from 2007-08 to 2006-07. The 701 FTES from the 2007-08 summer session were reported as part of the 2006-07 enrollment figures and funded from the 2006-07 State growth monies. This resulted in additional one time revenue of \$3,061,267 for the 2006-07 fiscal year.

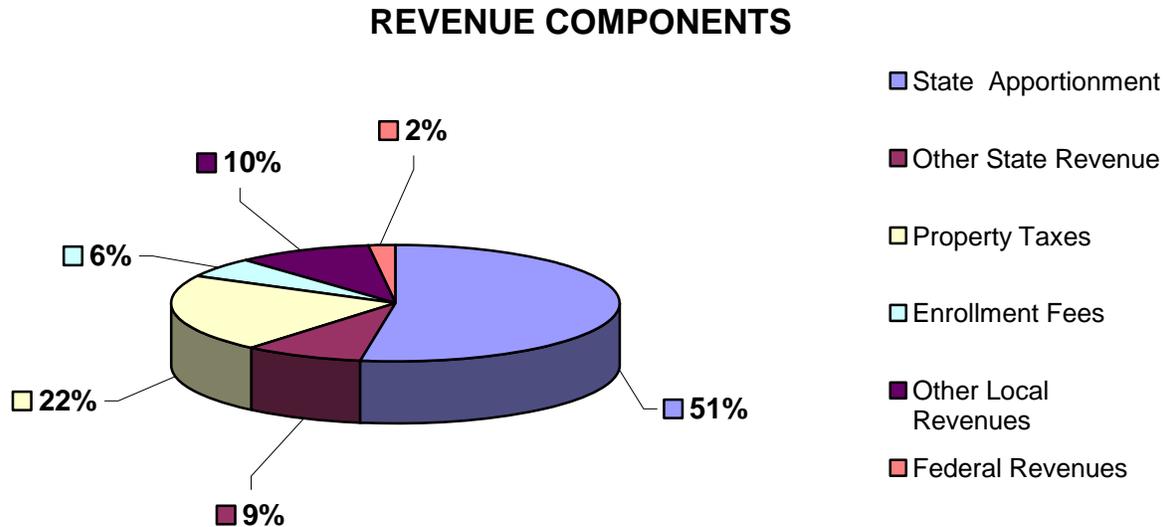
Actual 2006-07 FTES	16,700
Rollback from 2007-08 to 2006-07 FTES	<u>701</u>
Total 2006-07 Reported FTES	17,401
Amount gained due to rollback	\$3,061,267
Rate X Rollback FTES (\$4,367x 701)	

The other significant factor is employee compensation. Education is a people business and in the Chabot-Las Positas Community College District, 88% of the District’s budgeted unrestricted expenditures are for the services of District employees.

The above assumptions are then utilized to project the district's revenues and expenditures as follows:

REVENUES

The three major classifications of revenue by source are State, Local and Federal Revenues.



STATE REVENUES

The largest source of District revenue is General Apportionment which is calculated based on the SB361 formula using attendance of FTES in credit and noncredit courses.

The General Apportionment is funded by a combination of State and Local sources. The Local portion consists of Property Taxes and 98% of Enrollment Fees. The State portion is the difference between the sum of collected property taxes and the 98% of enrollment fees from General Apportionment. The 2008-09 General Apportionment Revenue for the District is \$85,876,748 as shown below:

Funding Sources

● Property Taxes	\$23,360,204
● Enrollment Fees (98%)	6,130,186
● State Apportionment	<u>56,386,358</u>
Total General Apportionment Revenue	\$85,876,748

As mentioned earlier, the District's General Apportionment is calculated using the SB361 Formula.

SB 361 became effective in fiscal year 2006-07. It is a comprehensive reform to the formula that allocates general-purpose apportionments to the 72 districts. The SB 361 replaces an overly complex and outdated formula with one that is more transparent and equitable. Following is the District's General Apportionment using the SB 361 formula calculation:

Funding Criteria	Rate**	FTEs	Total (Rate X FTEs)
Credit	\$4,564.83	16,891.00	\$77,104,460
Non Credit	\$2,744.96	574.00	\$ 1,575,607
Enhanced Non Credit	\$ 3,232.00	-00-	-00-
- Chabot College		>10,000	\$ 3,875,136
- Las Positas College		<10,000	<u>\$ 3,321,545</u>
Foundation Total			\$ 7,196,681
Total Base Revenue			\$85,876,748

** State uses 4 decimal places - rounded to 2 places

Other State Revenues

Other State revenues include estimates for ongoing programs and any programs for which the District/College has received funding notification. These revenue sources include both unrestricted and restricted funds. Examples include Apprenticeship Program, Foster Kinship Childcare Fund, and Disable Students Program and Services (DSPS).

LOCAL REVENUE

Property taxes and enrollment fees constitute a significant portion of the local revenue.

Property Taxes

The estimated property taxes for 2008-09 are based on 2007-08 estimates. Property taxes are one of the components that are deducted from the General Apportionment Revenues to determine State Apportionment Revenues. As a result any increase in property tax receipts would be offset by decrease in the State Apportionment revenue. Conversely, a shortfall in receipts is generally offset by increase in State Apportionment revenue.

Enrollment Fees

The estimated enrollment fees for 2008-09 are based on the current 2007-08 estimates, adjusted for projected growth. Enrollment fees are \$20 per unit. 98% of enrollment fees are one of the components that are deducted from the General Apportionment Revenues to determine State Apportionment Revenues.

Other Local Revenues

Estimates for other local revenue are based on historical trends or projected activity. These revenue sources include both unrestricted and restricted funds. Examples include Facility Use Fees, Contract Education Programs, and Alameda County Every Child Counts.

FEDERAL REVENUE

Federal revenues include estimates for ongoing programs and any programs for which the District/College has received funding notification. These revenue sources include both unrestricted and restricted funds. Examples include Tri-Valley One Stop Career Center, Trio Aspire Fund, and Vocational Training Education Act Fund (VTEA).

EXPENDITURES

The expenditure budget is the financial operating plan for the District. There are two major classifications of expenditures, unrestricted expenditures and restricted expenditures. Unrestricted expenditures are associated with the district's general operations. Restricted expenditures are associated with revenues that are required to be spent for specific purposes. Within each major classification, the expenditures are categorized by the following: Academic Salaries, Classified Salaries, Benefits, Supplies, Other Operating Expenses and Services, Capital Outlay, Transfers and Other Outgoing

Academic Salaries - This object is used to record all expenditures for salaries of employees in academic positions that require minimum qualifications established by the Board of Trustees pursuant to Education Code Section 87356.

Classified Salaries - Expenditures for the full and prorated portions of salaries of employees in contract or regular non instructional academic positions are recorded here.

Benefits – This object is used to record all expenditures for the employer's share of contributions to retirement plans, as well as the costs of health and welfare benefits for current and retired employees and their dependents. These benefits include: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS) Fund, Social Security and Medicare, Health and Welfare Benefits, State Unemployment Insurance, Workers' Compensation Insurance, Local/Alternative Retirement Systems and Other Benefits.

Supplies - The object code for supplies is used to record all expenditures for instructional and non instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Also included are supplies and material used in the care and upkeep of equipment, buildings and ground and other like items.

Other Operating Expenses and Services - This object is used to record all expenditures for services, leases, rents, travel and other operating expenses. This object also includes expenses for the annual audit, contract services, dues and membership, election, insurance, legal, and consultant services, travel and conference, utilities and housekeeping services.

Capital Outlay - This object is used to record all Capital Outlay expenditures. Included are amounts paid for the acquisition of fixed assets or additions to fixed asset; land or existing building; improvement of grounds; building construction, remodeling, or additions; and equipment.

Transfers and Other Outgoing - This object is used to record other expenses and non-expenditure disbursements. These include: debt retirement (long term debt), intra-fund transfers-out, inter-fund transfers-out, other transfers, student financial aid, other student aid and reserve for contingencies.

**Chabot-Las Positas
Community College District**

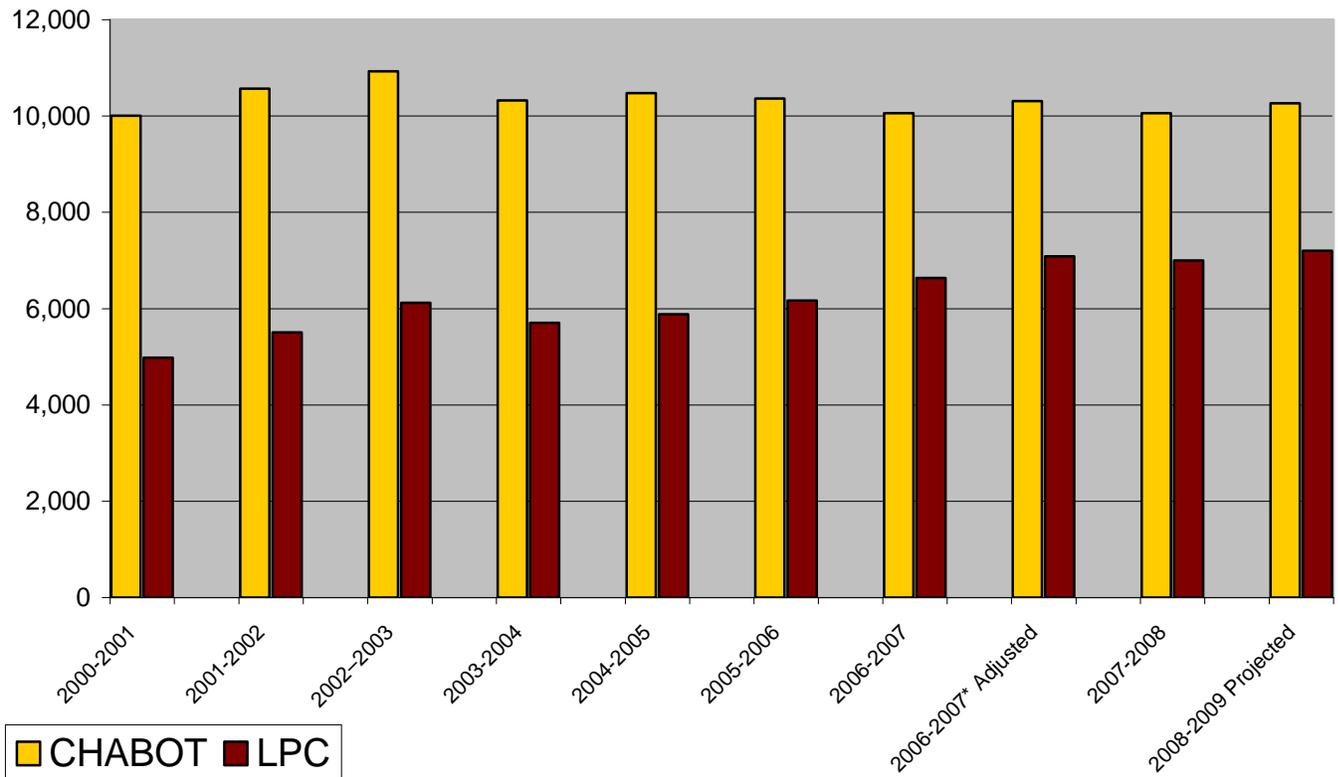
Full Time Equivalent Student (FTES) Enrollments

YEAR	CHABOT	% Growth	LPC	% Growth	TOTAL	% Growth
1999-2000	9,868	2.4	4,678	2.1	14,546	2.3
2000-2001	10,005	1.4	4,982	6.5	14,987	3.0
2001-2002	10,569	5.6	5,508	10.6	16,077	7.3
2002-2003	10,928	3.4	6,120	11.1	17,048	6.0
2003-2004	10,326	-5.5	5,707	-6.7	16,033	-6.0
2004-2005	10,477	1.5	5,886	3.1	16,363	2.1
2005-2006	10,367	-1.0	6,171	4.8	16,538	1.1
2006-2007	10,062	-2.9	6,638	7.6	16,700	1.0
2006-2007* Adjusted	10,312	-0.5	7,088	14.9	17,401	4.2
2007-2008	10,063	-2.4	7,001	-1.2	17,064	2.2
2008-2009 Projected	10,265	2.0	7,200	2.8	17,465	2.3

*701 FTES from Summer Session 2007-08 reported as part of 2006-07 Fiscal Year.

Chabot-Las Positas Community College District

Full-Time Equivalent Student (FTES) Enrollments



Chabot-Las Positas Community College District

Board of Trustees Priorities

The Chabot-Las Positas Community College District's Board of Trustees will work as an ethical and cohesive team in supporting the Chancellor's maintenance of a fiscally sound and creative learning environment for students and a productive and rewarding environment for staff. The Board joins with the Chancellor in judging their effectiveness by:

1. Requiring regular and accurate fiscal reports that include all major expenditures which affect the economic health of the colleges and the District;
2. Adhering to Board Policies that require regular, timely and consistent evaluations in order to improve staff and student performance;
3. Requiring all Board reports to be well documented, timely, and thoughtfully prepared with all appropriate and accurate legal information so that the Board Members will have a solid basis upon which to make fair decisions;
4. Operating in an open, honest, and ethical decision-making process;
5. Maintaining open communication channels with the local communities through the formation of working partnerships with business, industry, education, and government;
6. Keeping informed on appropriate State and Federal policies affecting community colleges.

Major Revenue Assumptions

Apportionment revenue is based on the Second Principal Apportionment and the proposed 2008 - 2009 Budget Act. For 2008-09 the State General Apportionment is based on the following assumptions:

General Apportionment Revenue: 2008 – 2009

➤ Base apportionment	\$85,616,993
➤ 2008-2009 COLA, 0.0%	0
➤ 2008-2009 Growth	259,755

TOTAL	<u>\$85,876,748</u>
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Sources:

➤ Property Taxes	\$23,360,204
➤ Enrollment Fees	6,130,186
➤ State General Apportionment	
(Total Apportionment – Property Taxes - 98% Enrollment Fees)	56,386,358

TOTAL	<u>\$85,876,748</u>
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Other Revenue:

- Lottery revenue per FTES is estimated at \$137 per FTES
- Interest revenue is projected at \$300,000
- Enrollment fees will be \$20 per unit
- Non-resident tuition revenue is estimated to be \$1,550,000

Major Expenditure Assumptions

The expenditures are based on serving 17,465 FTES with the necessary faculty and support staff. In addition, it accounts for anticipated inflationary increase in expenses such as utilities and property and liability insurance.

Salaries and Benefits	Percentage
➤ Cost of living adjustment	0.00%
Salary Schedule Adjustments	
Faculty	<i>TBD%</i>
Classified	<i>TBD%</i>
➤ Statutory benefits are budgeted as follows:	
State Teachers Retirement System	8.25%
Public Employees Retirement System	9.43%
OASDHI (Social Security)	6.20%
Medicare	1.45%
State Unemployment Insurance	0.30%
Workers Compensation	1.22%
STRS Cash Balance Plan (Hourly Academic)	4.00%
Alternate Retirement System (Hourly Non Academic)	3.75%
➤ Step/column and longevity increases are including in the compensation expenditures.	
➤ Health and Welfare benefits (medical, dental, life insurance, vision) are budgeted at an average cost per employee. Medical premiums cost have increased on average by 4.20% over 2007 – 2008 (refer to chart on page 14)	
➤ Retiree Health Benefits budget of \$3,471,172	

Other Operating Expenses

- Utilities to increase by 10%
- Property and Liability Insurance remain the same
- Other Expenditures are budgeted at the prior year levels
- Funding to implement Strategic Plan initiatives

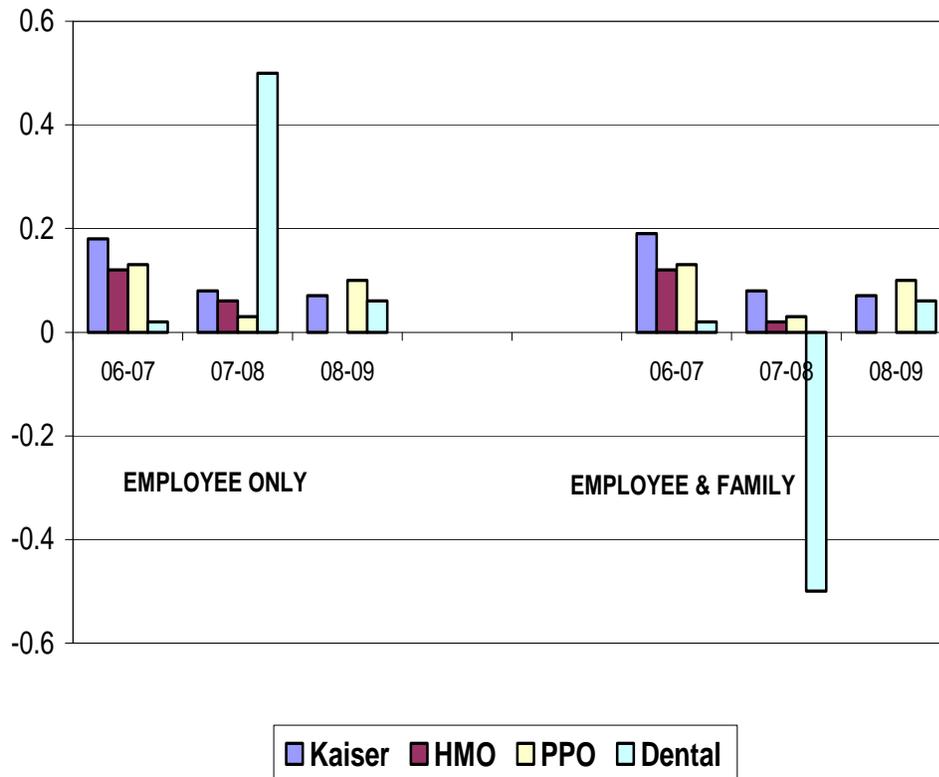
District Medical and Dental Premium Rates

YEAR	<u>EMPLOYEE ONLY</u>				<u>EMPLOYEE & FAMILY</u>			
	Kaiser	Blue Cross HMO	Blue Cross PPO	Delta Dental	Kaiser	Blue Cross HMO	Blue Cross PPO	Delta Dental
2005-06	\$328	\$476	\$696	\$108	\$985	\$1,571	\$2,298	\$108
2006-07	\$390	\$535	\$787	\$111	\$1,169	\$1,765	\$2,597	\$111
2007-08	\$421	\$544	\$810	\$56	\$1,264	\$1,794	\$2,672	\$164
2008-09	\$449	\$544	\$891	\$59	\$1,346	\$1,794	\$2,939	\$174

PERCENTAGE INCREASE/DECREASE IN RATES

	<u>EMPLOYEE ONLY</u>			<u>EMPLOYEE & FAMILY</u>		
	06-07	07-08	08-09	06-07	07-08	08-09
Kaiser	18%	8%	7%	19%	8%	7%
HMO	12%	6%	0%	12%	2%	0%
PPO	13%	3%	10%	13%	3%	10%
Dental	2%	50%	6%	2%	-50%	6%

DISTRICT MEDICAL AND DENTAL PREMIUM RATES

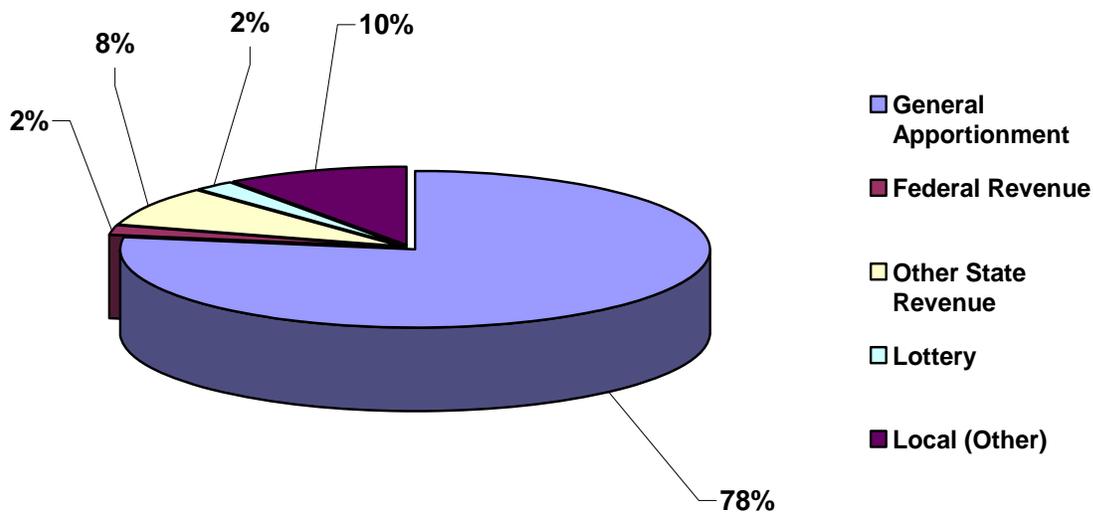


General Fund Proposed Budget

Source of Funds

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

General Apportionment (State General Fund, Property Taxes, Equalization, and Enrollment Fees)	\$85,876,748
Federal Revenue	1,963,899
Other State Revenue	9,346,647
Lottery	2,392,705
Local (Other)	11,065,480
Total	\$110,645,479

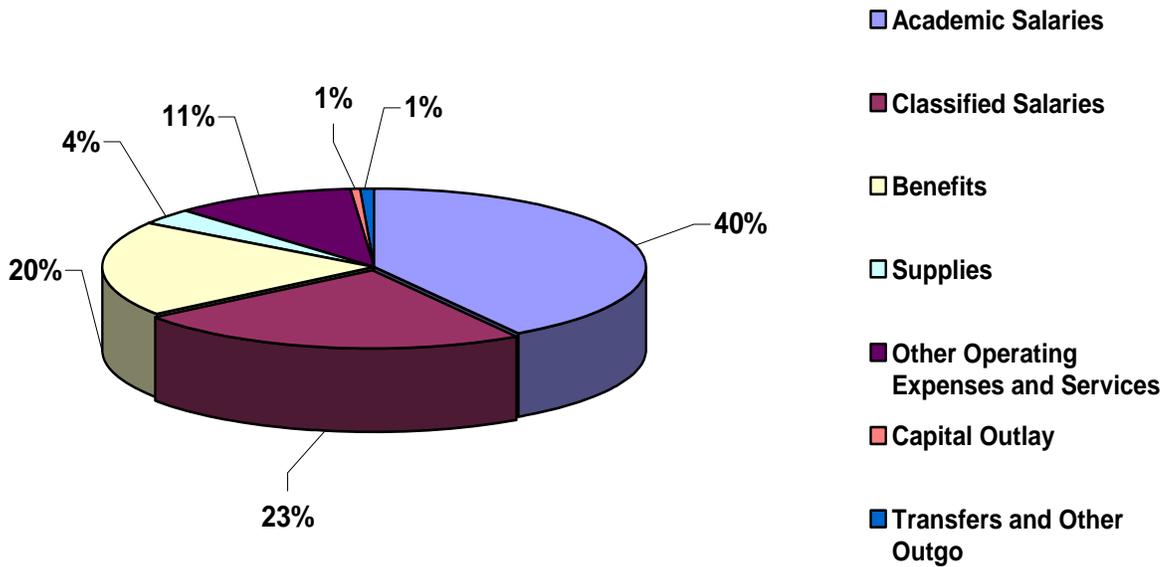


The single largest source of income is General Apportionment, which is made up of Property Tax, Enrollment Fees, and State General Fund.

General Fund Proposed Budget

Use of Funds

Academic Salaries	\$46,156,846
Classified Salaries	26,884,676
Benefits	21,976,000
Supplies	3,985,615
Other Operating Expenses and Services	12,016,769
Capital Outlay	655,788
Transfers and Other Outgo	962,717
Total	\$112,638,412



District Revenue – By Object

The following is a summary of revenue by account within each major category:

		2008 - 2009
		<u>Proposed Budget</u>
APPORTIONMENT		
8611	State General	\$56,386,358
8810	Property Taxes	23,360,204
8874	Enrollment Fees	6,130,186
TOTAL APPORTIONMENT REVENUES		\$85,876,748
Federal Revenues		
8100	Federal Revenues	1,963,899
TOTAL FEDERAL REVENUES		\$1,963,899
Other State Revenues		
8612	Apprenticeship Allowance	756,247
8622	EOPS	961,803
8623	D.S.P. & S.	1,699,335
862502	CALWORKS	449,835
8626	TTIP	64,806
862906	CARE	141,586
862907	BFAP	494,873
862908	Matriculation (Credit)	1,188,228
862912	Instructional Equipment Grant	163,628
862913	Instructional Block Grant	163,642
862914	Economic and Workforce Development	602,298
862915	Part Time Faculty	649,764
8695	Lottery Revenues	2,392,705
8690	Other State Revenues	2,010,602
TOTAL STATE REVENUES		\$11,739,352
Other Local Revenues		
8830	Contract Services	5,022,995
8850	Facility Use Fees	435,000
8860	Interest on Deposit	300,000
8870	Other Student Fees	1,244,920
8880	Non Resident Tuition	1,550,000
8881	Parking Fees	1,007,998
8890	Other Local Revenue	1,504,567
TOTAL OTHER LOCAL REVENUES		\$11,050,480
Other Financing Sources		
8900	Other Financing Sources	15,000
TOTAL OTHER FINANCING SOURCES		\$15,000
TOTAL REVENUES		\$110,645,479

District Expenditure – By Object

The following is a summary of expenditures by account within each major category:

		2008-2009
		<u>Proposed Budget</u>
<u>ACADEMIC SALARIES</u>		
1100	Teachers - Contract	\$22,756,006
1200	Non Teachers - Contract	8,750,593
1300	Teachers - Non Contract	13,382,621
1400	Non Teachers - Non Contract	1,267,626
<u>TOTAL ACADEMIC SALARIES</u>		<u>\$46,156,846</u>
<u>CLASSIFIED SALARIES</u>		
2100	Classified Regular	22,365,820
2200	Instructional Assistants - Regular	1,081,338
2300	Classified - Hourly	2,970,525
2400	Instructional Assistants - Hourly	466,993
<u>TOTAL CLASSIFIED SALARIES</u>		<u>\$26,884,676</u>
<u>BENEFITS</u>		
3100	STRS	2,512,443
3200	PERS	2,235,508
3300	Social Security & Medicare	2,252,942
3400	Health & Welfare Benefits	13,309,507
3500	State Unemployment Insurance	27,696
3600	Workers' Compensation Insurance	795,641
3700	Alternate Retirement System	20,398
3800	Consolidated Benefits	793,857
3900	Other Benefits (Executive Allowances)	28,008
<u>TOTAL BENEFITS</u>		<u>\$21,976,000</u>
<u>SUPPLIES</u>		
4000	Supplies	3,985,615
<u>TOTAL SUPPLIES</u>		<u>\$3,985,615</u>

District Expenditure – By Object

		2008 - 2009
		<u>Proposed Budget</u>
<u>OTHER OPERATING EXPENSES & SERVICES</u>		
5000	Other Operating Expenses	\$1,802,455
5100	Personal Services	\$4,777,687
5200	Travel & Conference Expenses	41,972
5300	Dues & Memberships	9,600
5400	Insurance	592,571
5500	Utilities & Housekeeping	2,237,488
5600	Rents, Leases & Repairs	860,816
5700	Legal, Election & Audit Fees	380,000
5800	Other Services & Expenses	1,314,180
<u>TOTAL OTHER OPERATING EXPENSES & SERVICES</u>		<u>\$12,016,769</u>
<u>CAPITAL OUTLAY</u>		
6000	Capital Expenses	162,044
6100	Site Improvement	50,000
6400	Equipment	443,744
<u>TOTAL CAPITAL OUTLAY</u>		<u>\$655,788</u>
<u>TRANSFERS AND OTHER OUTGO</u>		
7300	Interfund Transfers	772,616
7500	Student Financial Aid	13,536
7600	Other Payments to/for Students	176,565
<u>TOTAL TRANSFERS & OTHER OUTGO</u>		<u>\$962,717</u>
<u>TOTAL EXPENDITURES</u>		<u>\$112,638,412</u>
<u>FUND BALANCE</u>		
	General Reserve for Economic Uncertainties	\$5,017,346
	Other Reserves: Sabbatical; Legal; Energy; Benefits	1,267,768
	One Time Monies - Initiatives and Carryovers	312,950
	Site Ending Balances and Designated Funds	1,301,775
	Restricted Accounts Ending Balance	1,881,707
	Undesignated Ending Balance	3,868,210
<u>TOTAL FUND BALANCE</u>		<u>\$13,649,755</u>

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

District General Fund

General Fund Unrestricted & Restricted	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 52,718,142	\$ 54,923,572	\$ 56,386,358
Prior Year Adjustment, Recalculation	-	2,888,509	
Other	9,685,135	12,908,991	11,739,352
Local Revenues			
Property Taxes	23,360,204	23,788,476	23,360,204
Enrollment Fees	6,130,186	5,357,497	6,130,186
Other	10,667,470	10,537,393	11,065,480
Federal Revenues	<u>1,781,711</u>	<u>1,739,430</u>	<u>1,963,899</u>
Total Estimated Revenues	\$ 104,342,848	\$ 112,143,867	\$ 110,645,479
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Other	-	-	118,514
Total Intrafund Transfers In	<u>\$ 784,980</u>	<u>\$ 752,251</u>	<u>\$ 908,405</u>
Total Estimated Revenues, Transfers	\$ 105,127,828	\$ 112,896,118	\$ 111,553,884
Expenditures			
Academic Salaries	\$ 44,975,660	\$ 46,770,163	\$ 46,156,846
Classified Salaries	25,666,115	25,760,772	26,884,676
Benefits	17,748,488	17,496,789	18,504,828
RUMBL Benefits	3,305,878	3,305,878	3,471,172
Supplies	3,119,503	2,792,640	3,985,615
Services	8,925,788	11,564,810	12,016,769
Capital Outlay	1,028,287	900,246	655,788
Other Outgo	-	702,682	-
Other Payments to Students	282,380	385,716	190,101
Interfund Transfers	<u>953,962</u>	<u>3,243,254</u>	<u>772,616</u>
Total Expenditures	\$ 106,006,061	\$ 112,922,950	\$ 112,638,412
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Other	-	-	118,514
Total Intrafund Transfers Out	<u>\$ 784,980</u>	<u>\$ 752,251</u>	<u>\$ 908,405</u>
Total Expenditures & Transfers	\$ 106,791,041	\$ 113,675,201	\$ 113,546,817
Increase/(Decrease) in Fund Balance	\$ (1,663,213)	\$ (779,083)	\$ (1,992,933)
Beginning Balance	<u>\$ 16,421,771</u>	<u>\$ 16,421,771</u>	<u>\$ 15,642,688</u>
Ending Balance	<u><u>\$ 14,758,558</u></u>	<u><u>\$ 15,642,688</u></u>	<u><u>\$ 13,649,755</u></u>
<u>Components of Ending Balance</u>			
General Reserve for Economic Uncertainties			\$ 5,017,346
Other Reserves: Sabbatical; Legal; Adjunct			\$ 1,267,768
One Time Monies - Initiatives and Carryovers			\$ 312,950
Site Ending Balances and Designated Funds			\$ 1,301,775
Restricted Accounts Ending Balance			\$ 1,881,707
Undesignated Ending Balance			\$ 3,868,210

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

District Total - Unrestricted	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 52,718,142	\$ 54,923,572	\$ 56,386,358
Prior Year Adjustment, Recalculation	-	2,888,509	
Other	3,445,775	3,833,932	3,513,277
Local Revenues			
Property Taxes	23,360,204	23,788,476	23,360,204
Enrollment Fees	6,130,186	5,357,497	6,130,186
Other	8,585,014	8,347,369	9,081,282
Federal Revenues	<u>1,200</u>	<u>1,264</u>	<u>1,200</u>
Total Estimated Revenues	\$ 94,240,521	\$ 99,140,618	\$ 98,472,507
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Revenue Allocations	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers In	\$ 784,980	\$ 752,251	\$ 789,891
Total Estimated Revenues, Transfers	\$ 95,025,501	\$ 99,892,869	\$ 99,262,398
Expenditures			
Academic Salaries	\$ 43,714,417	\$ 44,923,558	\$ 44,259,524
Classified Salaries	21,802,677	20,813,431	22,074,117
Benefits	16,338,696	15,980,530	17,019,977
RUMBL Benefits	3,305,878	3,305,878	3,471,172
Supplies	1,602,794	1,930,993	2,087,630
Services	7,742,202	10,265,094	10,270,584
Capital Outlay	443,109	443,581	391,306
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>953,962</u>	<u>1,338,085</u>	<u>772,616</u>
Total Expenditures	\$ 95,903,734	\$ 99,001,148	\$ 100,346,926
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers Out	\$ 784,980	\$ 752,251	\$ 908,405
Total Expenditures & Transfers	\$ 96,688,714	\$ 99,753,399	\$ 101,255,331
Increase/(Decrease) in Fund Balance	\$ (1,663,213)	\$ 139,470	\$ (1,992,933)
Beginning Balance	<u>\$ 13,621,512</u>	<u>\$ 13,621,512</u>	<u>\$ 13,760,982</u>
Ending Balance	<u>\$ 11,958,298</u>	<u>\$ 13,760,982</u>	<u>\$ 11,768,049</u>

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

District Total - Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	6,239,360	9,075,060	8,226,075
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	2,082,456	2,190,023	1,984,198
Federal Revenues	<u>1,780,511</u>	<u>1,738,166</u>	<u>1,962,699</u>
Total Estimated Revenues	\$ 10,102,327	\$ 13,003,249	\$ 12,172,972
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Revenue Allocations	-	-	-
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,514</u>
Total Estimated Revenues, Transfers	\$ 10,102,327	\$ 13,003,249	\$ 12,291,486
Expenditures			
Academic Salaries	\$ 1,261,244	\$ 1,846,605	\$ 1,897,322
Classified Salaries	3,863,439	4,947,342	4,810,559
Benefits	1,409,792	1,516,259	1,484,851
Supplies	1,516,709	861,647	1,897,985
Services	1,183,586	1,299,716	1,746,185
Capital Outlay	585,178	456,666	264,482
Other Outgo	-	702,682	-
Other Payments to Students	282,380	385,716	190,101
Interfund Transfers	<u>-</u>	<u>1,905,169</u>	<u>-</u>
Total Expenditures	\$ 10,102,327	\$ 13,921,802	\$ 12,291,486
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	<u>\$ 10,102,327</u>	<u>\$ 13,921,802</u>	<u>\$ 12,291,486</u>
Increase/(Decrease) in Fund Balance	\$ -	\$ (918,553)	\$ -
Beginning Balance	<u>\$ 2,800,260</u>	<u>\$ 2,800,260</u>	<u>\$ 1,881,707</u>
Ending Balance	<u>\$ 2,800,260</u>	<u>\$ 1,881,707</u>	<u>\$ 1,881,707</u>

CHABOT COLLEGE

**25555 Hesperian Boulevard
Hayward, California 94545
(510) 723-6600
www.chabot.cc.ca.us**

Chabot College Vision, Mission, and Value Statements

**Approved May 26, 2004 by Institutional Planning and Budget Council (IPBC)
Adopted July 1, 2004 by College Council**

Vision

Chabot College is a learning-centered institution with a culture of thoughtfulness and academic excellence, committed to creating a vibrant community of life-long learners.

Mission

Chabot College is a public comprehensive community college that prepares students to succeed in their education, progress in the workplace, and engage in the civic and cultural life of the global community. The college furthers student learning and responds to the educational needs of our local population and economy. The college serves as an educational leader, contributing its resources to the intellectual, cultural, physical, and economic vitality of the region. Recognizing that learning is a life-long journey, the college provides opportunities for the intellectual enrichment and physical well-being of all community members who can benefit.

Values

The college's vision and mission are supported by the following collective values:

LEARNING AND TEACHING

- supporting a variety of teaching philosophies and learning modalities
- providing an environment conducive to intellectual curiosity and innovation
- encouraging collaboration that fosters learning
- engaging in ongoing reflection on learning, by students and by staff
- cultivating critical thinking in various contexts
- supporting the development of the whole person

COMMUNITY AND DIVERSITY

- building a safe and supportive campus community
- treating one another with respect, dignity, and integrity
- practicing our work in an ethical and reflective manner
- honoring and respecting cultural diversity
- encouraging diversity in our curriculum and community of learners

INDIVIDUAL AND COLLECTIVE RESPONSIBILITY

- taking individual responsibility for our own learning
- cultivating a sense of social and individual responsibility
- developing reflective, responsible and compassionate citizens
- playing a leadership role in the larger community
- embracing thoughtful change and innovation

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

Chabot College

Chabot College Total Unrestricted & Restricted	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	3,481,002	4,562,928	5,099,431
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	2,881,090	2,935,558	2,801,003
Federal Revenues	<u>1,126,910</u>	<u>1,107,256</u>	<u>1,286,737</u>
Total Estimated Revenues	\$ 7,489,002	\$ 8,605,742	\$ 9,187,171
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	40,607,751	40,520,200	41,409,442
Other	<u>170,805</u>	<u>170,805</u>	<u>287,027</u>
Total Intrafund Transfers In	<u>\$ 40,988,556</u>	<u>\$ 40,901,005</u>	<u>\$ 41,906,469</u>
Total Estimated Revenues, Transfers	\$ 48,477,558	\$ 49,506,747	\$ 51,093,640
Expenditures			
Academic Salaries	\$ 27,939,075	\$ 29,004,251	\$ 28,088,585
Classified Salaries	8,844,269	9,118,577	9,013,225
Benefits	8,534,312	8,603,848	8,895,711
Supplies	1,209,403	1,053,130	1,670,691
Services	1,015,129	1,937,711	2,393,745
Capital Outlay	191,273	238,326	189,372
Other Outgo	-	-	-
Other Payments to Students	162,880	223,660	156,565
Interfund Transfers	<u>563,914</u>	<u>947,993</u>	<u>345,000</u>
Total Expenditures	\$ 48,460,254	\$ 51,127,498	\$ 50,752,894
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 223,109	\$ 203,381	\$ 222,232
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers Out	<u>\$ 223,109</u>	<u>\$ 203,381</u>	<u>\$ 340,746</u>
Total Expenditures & Transfers	\$ 48,683,363	\$ 51,330,879	\$ 51,093,640
Increase/(Decrease) in Fund Balance	\$ (205,805)	\$ (1,824,132)	\$ (0)
Beginning Balance	<u>\$ 922,242</u>	<u>\$ 922,242</u>	
Ending Balance	<u><u>\$ 716,437</u></u>	<u><u>\$ (901,889)</u></u>	

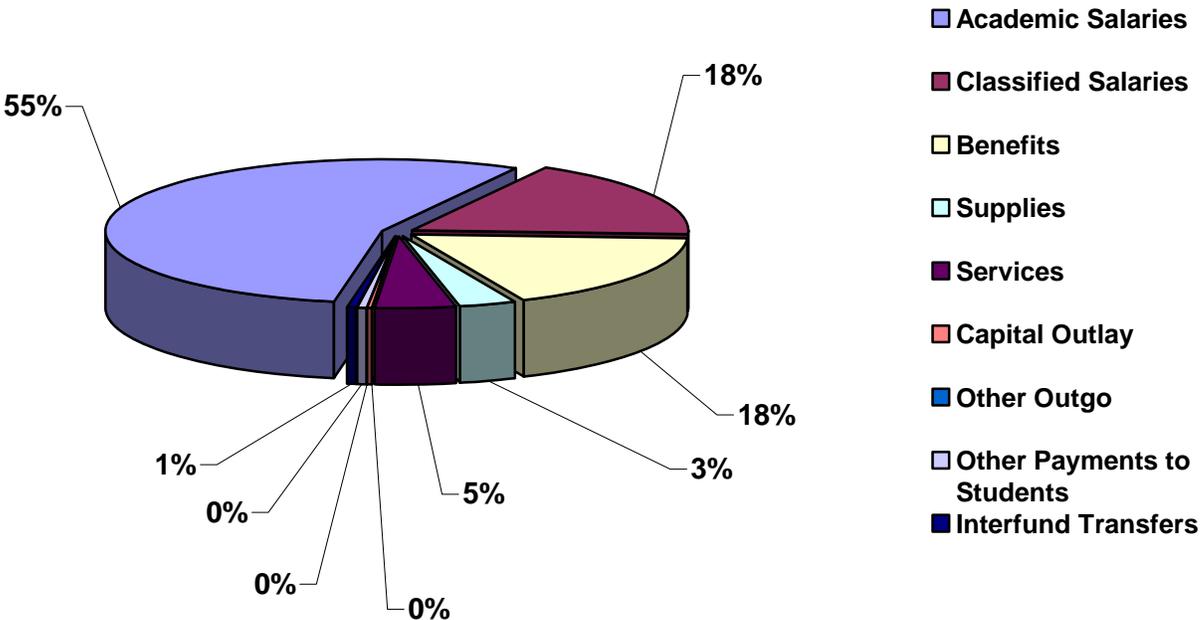
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

Chabot College - Unrestricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment			\$ -
Other	544,403	584,302	568,274
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	2,193,834	2,102,380	2,259,803
Federal Revenues	<u>1,200</u>	<u>1,264</u>	<u>1,200</u>
Total Estimated Revenues	\$ 2,739,437	\$ 2,687,946	\$ 2,829,277
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	40,352,268	40,352,268	41,210,674
Other	<u>170,805</u>	<u>170,805</u>	<u>168,513</u>
Total Intrafund Transfers In	\$ 40,733,073	\$ 40,733,073	\$ 41,589,187
Total Estimated Revenues, Transfers	\$ 43,472,510	\$ 43,421,019	\$ 44,418,464
Expenditures			
Academic Salaries	\$ 27,079,393	\$ 27,938,281	\$ 26,899,718
Classified Salaries	6,988,615	6,463,936	6,427,452
Benefits	7,829,067	7,791,948	8,141,787
Supplies	467,720	461,547	750,000
Services	511,188	1,433,182	1,506,451
Capital Outlay	15,310	32,431	7,310
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>563,914</u>	<u>947,993</u>	<u>345,000</u>
Total Expenditures	\$ 43,455,206	\$ 45,069,317	\$ 44,077,718
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 223,109	\$ 203,381	\$ 222,232
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers Out	\$ 223,109	\$ 203,381	\$ 340,746
Total Expenditures & Transfers	\$ 43,678,315	\$ 45,272,698	\$ 44,418,464
Increase/(Decrease) in Fund Balance	\$ (205,805)	\$ (1,851,680)	\$ (0)
Beginning Balance	<u>\$ 380,416</u>	<u>\$ 380,416</u>	
Ending Balance	<u>\$ 174,611</u>	<u>\$ (1,471,263)</u>	

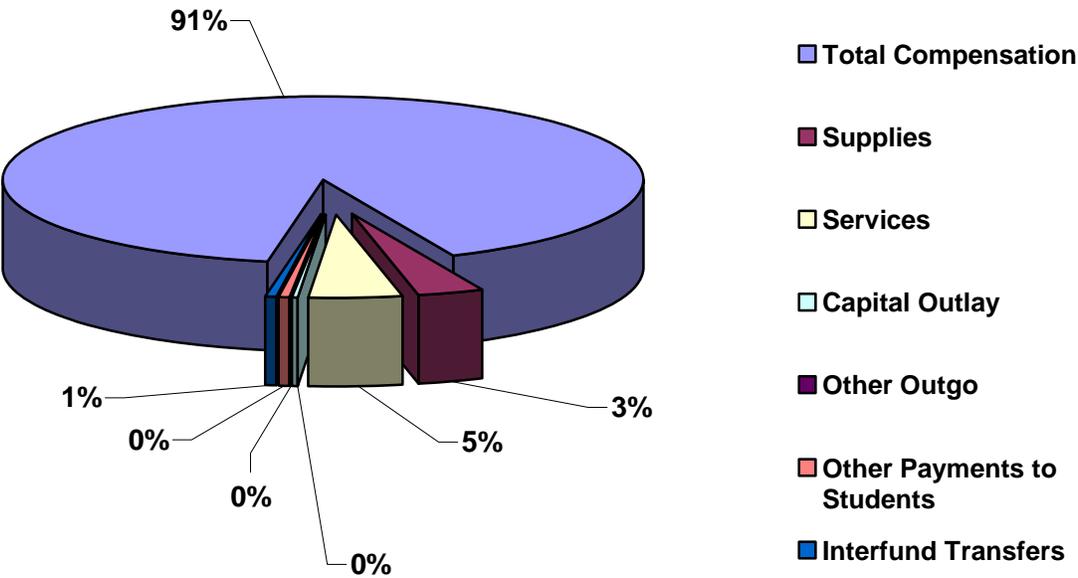
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

Chabot College - Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	
Other	2,936,599	3,978,626	4,531,157
Local Revenues			
Property Taxes	-	-	
Enrollment Fees	-	-	
Other	687,256	833,178	541,200
Federal Revenues	<u>1,125,710</u>	<u>1,105,992</u>	<u>1,285,537</u>
Total Estimated Revenues	\$ 4,749,565	\$ 5,917,796	\$ 6,357,894
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Revenue Allocations	255,483	167,932	198,768
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers In	\$ 255,483	\$ 167,932	\$ 317,282
Total Estimated Revenues, Transfers	\$ 5,005,048	\$ 6,085,728	\$ 6,675,176
Expenditures			
Academic Salaries	\$ 859,682	\$ 1,065,971	\$ 1,188,867
Classified Salaries	1,855,654	2,654,642	2,585,773
Benefits	705,245	811,901	753,924
Supplies	741,683	591,584	920,691
Services	503,941	504,529	887,294
Capital Outlay	175,963	205,896	182,062
Other Outgo	-	-	-
Other Payments to Students	162,880	223,660	156,565
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 5,005,048	\$ 6,058,180	\$ 6,675,176
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 5,005,048	\$ 6,058,180	\$ 6,675,176
Increase/(Decrease) in Fund Balance	\$ -	\$ 27,548	\$ (0)
Beginning Balance	<u>\$ 541,826</u>	<u>\$ 541,826</u>	
Ending Balance	<u>\$ 541,826</u>	<u>\$ 569,374</u>	

Chabot College Expenditures Percentage Comparison for 2008-2009



Chabot College Expenditures Compensation vs. All Other 2008-2009



LAS POSITAS COLLEGE

**3033 Collier Canyon Road
Livermore, California 94550
(925) 373-5800
www.laspositas.cc.ca.us**

Las Positas College Vision, Mission, and Value Statements

The Mission of Las Positas College is to foster growth and success, both in its students and in its community. The College strives to fulfill this Mission by offering high-quality, comprehensive educational programs and services. It augments and strengthens its Mission by partnering with local businesses and organizations to promote the welfare of its students and the economic and social health of its service area.

Las Positas College:

- Enables students to transfer to baccalaureate-granting institutions;
- Prepares students for career entry and advancement;
- Provides basic skills and English as a Second Language instruction;
- Delivers quality, substantive student support services; and
- Fosters student success through committed, exceptional faculty and staff.

Las Positas College provides a strong instructional foundation for its students and aims to cultivate in them:

- The ability to think critically;
- An understanding and respect for difference and diversity;
- The ability to make humane, informed, and ethical decisions;
- The willingness to adapt to change in the workplace; and
- The desire to participate in society as responsible citizens.

Values

Las Positas College thrives as a teaching and learning community committed to integrity and excellence. To nourish this environment and the communities served, we:

- promote and celebrate lifelong learning;
- anticipate and meet the needs of the ever-changing workplace;
- demonstrate social and environmental responsibility;
- promote tolerance and mutual respect in a diverse community;
- foster a climate of discovery and creativity; and
- hold firm to the belief that each of us makes an astonishing difference.

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

Las Positas College

Las Positas College Total Unrestricted & Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	\$ 2,243,805	\$ 2,964,447	\$ 3,067,451
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	1,615,833	1,663,310	1,618,837
Federal Revenues	<u>654,801</u>	<u>632,174</u>	<u>677,162</u>
Total Estimated Revenues	\$ 4,514,439	\$ 5,259,931	\$ 5,363,450
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	25,331,282	25,274,290	26,788,005
Other	<u>87,954</u>	<u>87,954</u>	<u>91,696</u>
Total Intrafund Transfers In	<u>\$ 25,629,236</u>	<u>\$ 25,572,244</u>	<u>\$ 27,089,701</u>
Total Estimated Revenues, Transfers	\$ 30,143,675	\$ 30,832,175	\$ 32,453,151
Expenditures			
Academic Salaries	\$ 16,521,360	\$ 17,244,242	\$ 17,653,601
Classified Salaries	6,205,203	6,318,058	7,036,537
Benefits	5,281,759	5,206,757	5,543,752
Supplies	736,180	709,390	1,153,863
Services	1,048,189	1,550,582	716,845
Capital Outlay	79,136	204,249	179,006
Other Outgo	-	-	-
Other Payments to Students	119,500	162,056	33,536
Interfund Transfers	<u>-</u>	<u>8,000</u>	<u>8,352</u>
Total Expenditures	\$ 29,991,327	\$ 31,403,335	\$ 32,325,493
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 121,871	\$ 108,870	\$ 127,659
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	<u>\$ 121,871</u>	<u>\$ 108,870</u>	<u>\$ 127,659</u>
Total Expenditures & Transfers	\$ 30,113,198	\$ 31,512,205	\$ 32,453,152
Increase/(Decrease) in Fund Balance	\$ 30,477	\$ (680,030)	\$ (0)
Beginning Balance	<u>\$ 344,811</u>	<u>\$ 344,811</u>	
Ending Balance	<u><u>\$ 375,288</u></u>	<u><u>\$ (335,219)</u></u>	

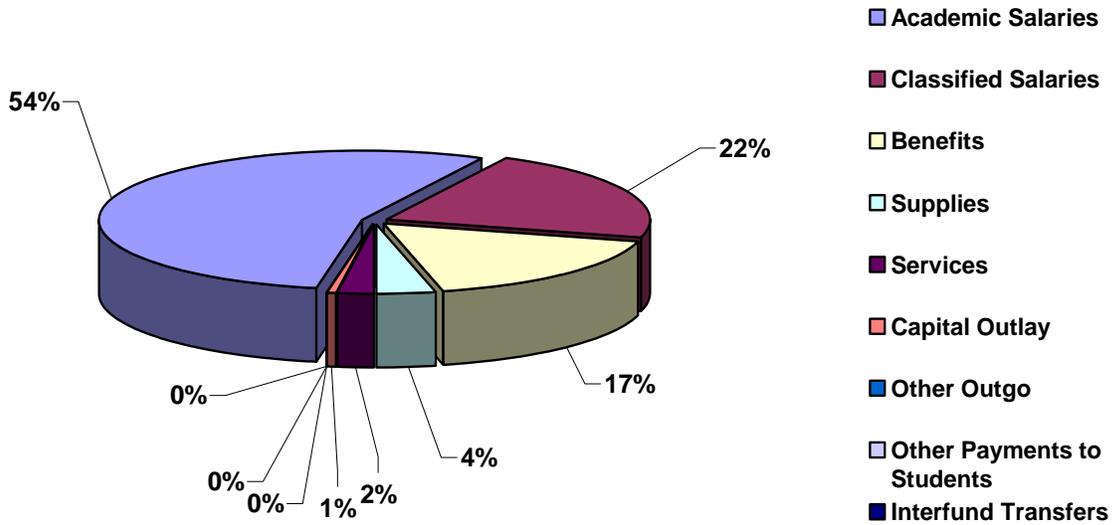
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

Las Positas College - Unrestricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	284,409	283,626	253,408
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	1,215,633	1,123,870	1,183,837
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 1,500,042	\$ 1,407,496	\$ 1,437,245
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	25,164,975	25,164,975	26,654,938
Other	87,954	87,954	91,696
Total Intrafund Transfers In	\$ 25,462,929	\$ 25,462,929	\$ 26,956,634
Total Estimated Revenues, Transfers	\$ 26,962,971	\$ 26,870,425	\$ 28,393,879
Expenditures			
Academic Salaries	\$ 16,119,799	\$ 16,463,608	\$ 16,945,146
Classified Salaries	4,941,083	4,768,400	5,515,875
Benefits	4,854,256	4,725,322	5,087,024
Supplies	168,187	490,601	343,197
Services	710,712	1,117,061	250,040
Capital Outlay	16,586	51,790	116,586
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	8,352
Total Expenditures	\$ 26,810,623	\$ 27,616,782	\$ 28,266,220
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 121,871	\$ 108,870	\$ 127,659
Other	-	-	-
Total Intrafund Transfers Out	\$ 121,871	\$ 108,870	\$ 127,659
Total Expenditures & Transfers	\$ 26,932,494	\$ 27,725,652	\$ 28,393,879
Increase/(Decrease) in Fund Balance	\$ 30,477	\$ (855,227)	\$ 0
Beginning Balance	\$ 302,186	\$ 302,186	
Ending Balance	<u>\$ 332,663</u>	<u>\$ (553,041)</u>	

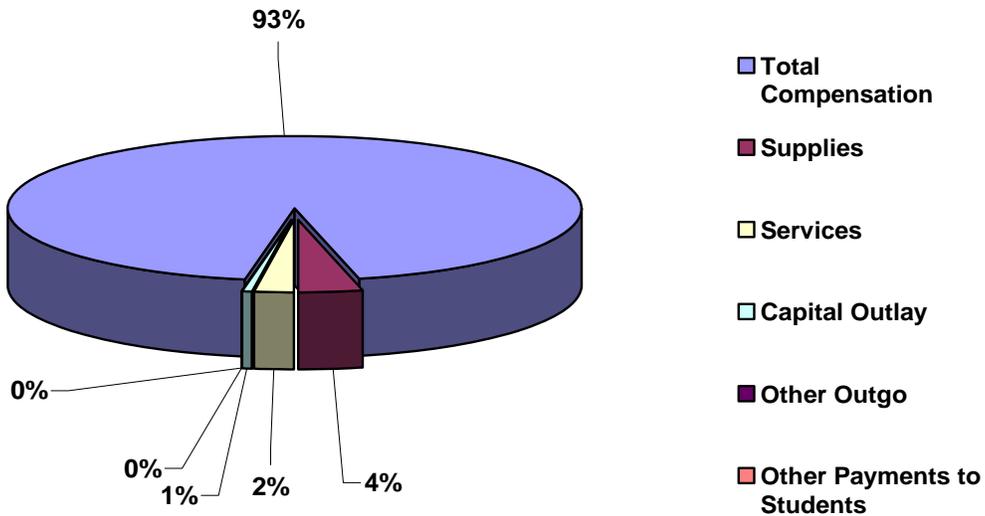
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

Las Positas College - Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	
Other	1,959,396	2,680,821	2,814,043
Local Revenues			
Property Taxes	-	-	
Enrollment Fees	-	-	
Other	400,200	539,440	435,000
Federal Revenues	<u>654,801</u>	<u>632,174</u>	<u>677,162</u>
Total Estimated Revenues	\$ 3,014,397	\$ 3,852,435	\$ 3,926,205
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 166,307		
Revenue Allocations	\$ -	\$ -	\$ -
Other	166,307	109,315	133,067
	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers In	\$ 166,307	\$ 109,315	\$ 133,067
Total Estimated Revenues, Transfers	\$ 3,180,704	\$ 3,961,750	\$ 4,059,272
Expenditures			
Academic Salaries	\$ 401,561	\$ 780,635	\$ 708,455
Classified Salaries	1,264,120	1,549,658	1,520,662
Benefits	427,503	481,435	456,728
Supplies	567,993	218,790	810,666
Services	337,477	433,521	466,805
Capital Outlay	62,550	152,458	62,420
Other Outgo	-		
Other Payments to Students	119,500	162,056	33,536
Interfund Transfers	<u>-</u>	<u>8,000</u>	<u>-</u>
Total Expenditures	\$ 3,180,704	\$ 3,786,553	\$ 4,059,272
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 3,180,704	\$ 3,786,553	\$ 4,059,272
Increase/(Decrease) in Fund Balance	\$ -	\$ 175,197	\$ (0)
Beginning Balance	<u>\$ 42,625</u>	<u>\$ 42,625</u>	
Ending Balance	<u>\$ 42,625</u>	<u>\$ 217,822</u>	

Las Positas College Expenditures Percentage Comparison for 2008-2009



Las Positas College Expenditures Compensation vs. All Other 2008-2009



***DISTRICT SERVICES
MAINTENANCE & OPERATIONS
CONTRACT EDUCATION/
ECONOMIC DEVELOPMENT***

**5020 Franklin Drive
Pleasanton, CA 94588
(925) 485-5208
www.clpccd.cc.ca.us**

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

District Operations

District Operations Total Unrestricted & Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	1,391,218	2,285,662	1,133,369
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	5,584,431	5,202,278	6,345,640
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 6,975,649	\$ 7,487,940	\$ 7,479,009
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 106,221	\$ 106,221	\$ 109,682
Revenue Allocations	15,014,052	15,014,052	16,808,456
Other	400,000	400,000	1,500,307
Total Intrafund Transfers In	\$ 15,520,273	\$ 15,520,273	\$ 18,418,445
Total Estimated Revenues, Transfers	\$ 22,495,922	\$ 23,008,213	\$ 25,897,454
Expenditures			
Academic Salaries	\$ 515,225	\$ 521,669	\$ 414,660
Classified Salaries	10,616,644	10,324,137	10,834,915
Benefits	3,932,417	3,686,184	4,065,365
Supplies	1,173,920	1,030,119	1,161,061
Services	6,862,470	8,076,517	8,714,779
Capital Outlay	757,878	457,671	287,410
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	390,048	2,183,810	419,264
Total Expenditures	\$ 24,248,602	\$ 26,280,106	\$ 25,897,454
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	-	-	-
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 24,248,602	\$ 26,280,106	\$ 25,897,454
Increase/(Decrease) in Fund Balance	\$ (1,752,680)	\$ (3,271,894)	\$ 0
Beginning Balance	\$ 2,273,684	\$ 2,273,684	
Ending Balance	<u>\$ 521,004</u>	<u>\$ (998,209)</u>	

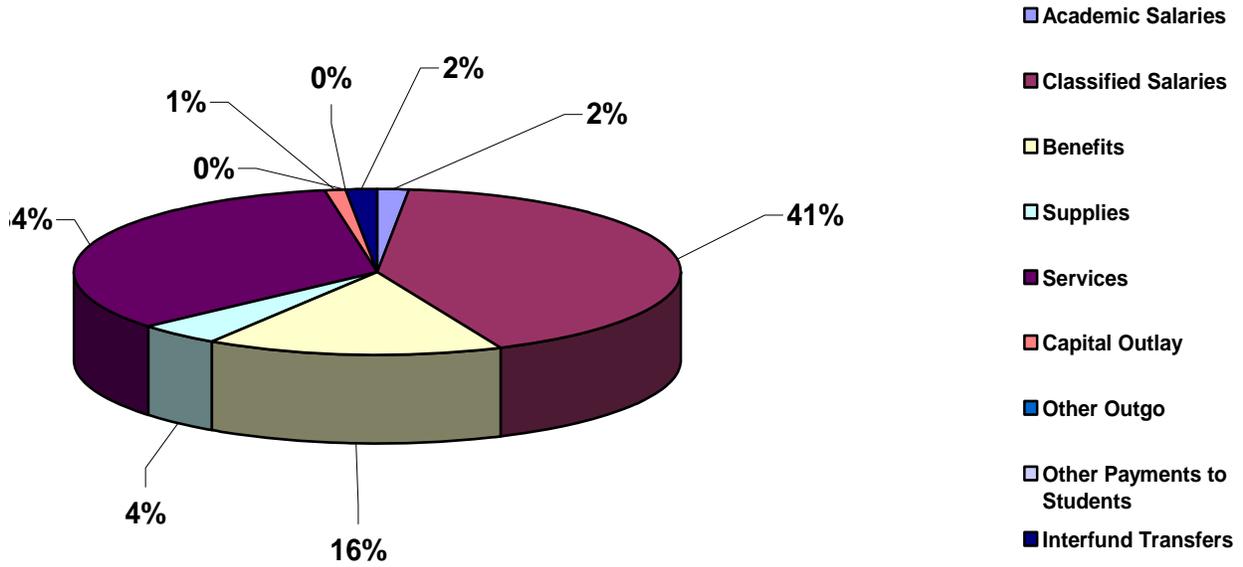
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

District Operations - Unrestricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	469,643	194,032	584,329
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	4,589,431	4,384,872	5,337,642
Federal Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Estimated Revenues	\$ 5,059,074	\$ 4,578,904	\$ 5,921,971
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 106,221	\$ 106,221	\$ 109,682
Revenue Allocations	15,014,052	15,014,052	16,808,456
Other	<u>400,000</u>	<u>400,000</u>	<u>1,500,307</u>
Total Intrafund Transfers In	<u>\$ 15,520,273</u>	<u>\$ 15,520,273</u>	<u>\$ 18,418,445</u>
Total Estimated Revenues, Transfers	\$ 20,579,347	\$ 20,099,177	\$ 24,340,416
Expenditures			
Academic Salaries	\$ 515,225	\$ 521,669	\$ 414,660
Classified Salaries	9,872,979	9,581,095	10,130,790
Benefits	3,655,373	3,463,260	3,791,166
Supplies	966,887	978,845	994,433
Services	6,520,302	7,714,850	8,322,693
Capital Outlay	411,213	359,360	267,410
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>390,048</u>	<u>390,092</u>	<u>419,264</u>
Total Expenditures	\$ 22,332,027	\$ 23,009,170	\$ 24,340,416
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 22,332,027	\$ 23,009,170	\$ 24,340,416
Increase/(Decrease) in Fund Balance	\$ (1,752,680)	\$ (2,909,993)	\$ 0
Beginning Balance	<u>\$ 829,088</u>	<u>\$ 829,088</u>	
Ending Balance	<u>\$ (923,592)</u>	<u>\$ (2,080,905)</u>	

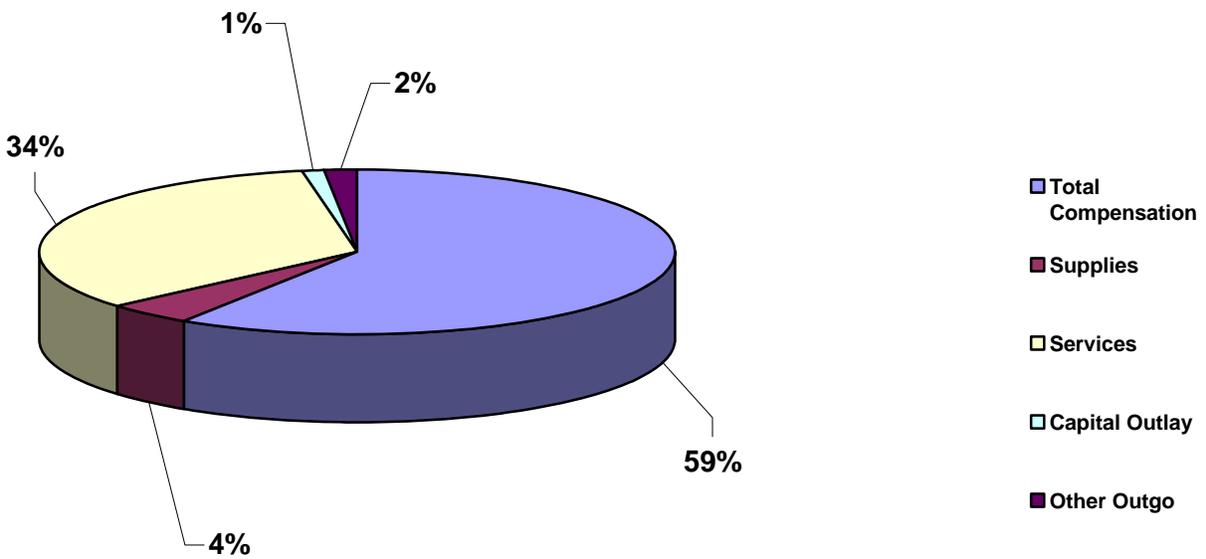
CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2008-09

District Operations - Restricted	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	921,575	2,091,630	549,040
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	995,000	817,405	1,007,998
Federal Revenues	-	-	-
Total Estimated Revenues	\$ 1,916,575	\$ 2,909,035	\$ 1,557,038
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	-	-	-
Revenue Allocations	-	-	-
Other	-	-	-
Total Intrafund Transfers In	\$ -	\$ -	\$ -
Total Estimated Revenues, Transfers	\$ 1,916,575	\$ 2,909,035	\$ 1,557,038
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	743,665	743,042	704,125
Benefits	277,044	222,923	274,199
Supplies	207,033	51,274	166,628
Services	342,168	361,667	392,086
Capital Outlay	346,665	98,312	20,000
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	1,793,718	-
Total Expenditures	\$ 1,916,575	\$ 3,270,936	\$ 1,557,038
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	-	-	-
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
Total Expenditures & Transfers	\$ 1,916,575	\$ 3,270,936	\$ 1,557,038
Increase/(Decrease) in Fund Balance	\$ -	\$ (361,901)	\$ (0)
Beginning Balance	<u>\$ 1,444,597</u>	<u>\$ 1,444,597</u>	
Ending Balance	<u>\$ 1,444,597</u>	<u>\$ 1,082,696</u>	

District Services Combined Expenditures Percentage Comparison for 2008-2009



District Services Combined Expenditures Compensation vs. All Other 2008-2009



Self Insurance Fund 2008-2009

The purpose of the Self Insurance Fund is to account for funds to pay for the cost of the current fiscal year retiree medical benefits, and to set aside funds for the future unfunded retiree medical liability. This fund is also referred to as the Retiree Unfunded Medical Benefit Liability (RUMBL) Fund.

The District pays for the cost of medical benefits for qualified retirees. An actuarial study determined that the annual expense for these benefits would eventually rise to a level that could not be supported by the District's normal operating budget. The annual increase in expenses is due to a combination of the increasing number of retirees and the increasing cost of the medical benefits. For 2008-2009 the cost of medical premiums for retirees increased by approximately 2%.

The transfer amount for 2008-09 has been increased to \$3,471,172 to approximate actual annual cost.

It should be noted that the District is not transferring any additional funds to build up the RUMBL fund.

BUDGET ASSUMPTIONS:

REVENUES

Sources of revenue are interest income and a transfer from the General Fund.

EXPENDITURES

The expenditures are based on the actual number of retirees and potential increase in medical benefit costs.

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

Self Insurance

	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
Contract Services	\$ 3,305,878	\$ 3,305,878	\$ 3,471,172
Interest	20,000	72,427	65,000
Total Estimated Revenues	\$ 3,325,878	\$ 3,378,305	\$ 3,536,172
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	3,142,427	3,429,615	3,532,503
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 3,142,427	\$ 3,429,615	\$ 3,532,503
Increase/(Decrease) in Fund Balance	\$ 183,451	\$ (51,310)	\$ 3,668
Beginning Balance	<u>\$ 3,063,928</u>	<u>\$ 3,063,928</u>	<u>\$ 3,012,618</u>
Ending Balance	<u><u>\$ 3,247,379</u></u>	<u><u>\$ 3,012,618</u></u>	<u><u>\$ 3,016,286</u></u>

Cafeteria Fund

2008-2009

The purpose of the Cafeteria Fund is to record the revenues and expenses related to food service operations. At Chabot College, this consists of a cafeteria and food & beverage vending machines, both operated by outside contractors. At Las Positas College, this also consists of a cafeteria and food & beverage machines, both operated by outside contractors.

BUDGET ASSUMPTIONS:

REVENUES

2008-2009 estimated revenues are based on past performance and/or contractual minimum commissions.

EXPENDITURES

These expenses are for the maintenance of the cafeterias at the colleges. The expenses for 2008-2009 consist of salary and benefit expenses for custodial services.

All commissions from vending machine sales are transferred to the Associated Students of Chabot College.

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

Cafeteria Fund

	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
Cafeteria Operations	\$ 35,000	\$ 23,258	\$ 20,000
Vending Commissions	6,000	2,553	6,000
Catering Truck	-	-	-
Interest	200	150	200
Interfund Transfers In	-	25,898	23,352
Total Estimated Revenues	\$ 41,200	\$ 51,859	\$ 49,552
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	34,372	34,372	34,560
Benefits	17,884	17,487	14,992
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 52,256	\$ 51,859	\$ 49,552
Increase/(Decrease) in Fund Balance	\$ (11,056)	\$ 0	\$ (0)
Beginning Balance	<u>\$ 3,598</u>	<u>\$ 3,598</u>	<u>\$ 3,598</u>
Ending Balance	<u>\$ (7,458)</u>	<u>\$ 3,598</u>	<u>\$ 3,598</u>

Child Development Fund

2008-2009

The purpose of the Child Development Fund is to record the revenues and expenses related to the operation of the child development center at Chabot College.

BUDGET ASSUMPTIONS:

REVENUES

Revenues for the support of the child development center come from several sources including fees paid by parents, State preschool grants, Federal Head-start and local programs.

There is an Interfund Transfer in amount of \$330,000 from the General Fund to maintain a balanced budget.

EXPENDITURES

The expenditures for the operation of the child development center include the salaries & benefits of the staff and necessary supplies, such as learning materials and food for the children.

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

Child Development Fund

	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues	\$ 851,014	\$ 886,588	\$ 867,949
Child Care Fees	115,000	88,005	171,400
Federal Revenues	616,000	660,520	601,000
Local Revenues		20,389	-
Interest	-	-	-
Interfund Transfers In	<u>563,914</u>	<u>947,967</u>	<u>330,000</u>
Total Estimated Revenues	\$ 2,145,928	\$ 2,603,469	\$ 1,970,349
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	1,528,344	1,753,591	1,236,504
Benefits	561,811	577,311	493,673
Supplies	43,082	126,972	180,172
Services	6,850	22,288	30,000
Capital Outlay	-	1,350	-
Other Outgo	-	30,000	30,000
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>100,000</u>	<u>-</u>
Total Expenditures	\$ 2,140,087	\$ 2,611,511	\$ 1,970,349
Increase/(Decrease) in Fund Balance	\$ 5,841	\$ (8,041)	\$ 0
Beginning Balance	<u>\$ 8,041</u>	<u>\$ 8,041</u>	<u>\$ (0)</u>
Ending Balance	<u><u>\$ 13,882</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>

Capital Project Fund

2008-2009

The purpose of the Capital Projects Fund is to record revenues and expenditures related to acquisition, construction or improvement of grounds or buildings, including scheduled maintenance projects. There are two sub-funds associated with this fund: State funded Capital Projects which accounts for all construction or improvement of grounds or buildings, including scheduled maintenance projects and the Property Sale Fund which currently accounts for the monies received for the sale of District owned property in Castro Valley (Nike site).

Capital Projects Fund

Construction Projects

Las Positas College

- Multidisciplinary building (equipment)

Chabot College

- Language Arts/Learning Skills Modernization (construction/equipment)

Scheduled Maintenance

While the State is not currently funding specific scheduled maintenance projects, the District receives funds which can be used for this purpose as part of the Block Grant and Physical Plant and Instructional Support allocations. It is anticipated that Measure B funds will be used as the 50% match for any projects the District scheduled maintenance projects identifies to be completed during 2008-09. These funds may also be used to support annual costs for items such as the cogeneration system.

Property Sale Fund

The only source of revenues for this fund is interest earned on the balance in the fund. Interest income will increase as the fund balance increases.

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

Capital Outlay Projects Fund

	<u>2007-08</u> <u>Adopted Budget</u>	<u>2007-08</u> <u>Unaudited Actual</u>	<u>2008-09</u> <u>Budget</u>
Estimated Revenues			
State Revenues	\$ 5,287,036	\$ 39,515	\$ 2,488,000
Local Revenues			-
Interest	25,000	63,284	20,000
Interfund Transfers	390,048	1,481,084	390,048
Trustee Asset Proceed	11,000	10,728	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
	<hr/>	<hr/>	<hr/>
Total Estimated Revenues	\$ 5,713,084	\$ 1,594,612	\$ 2,898,048
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	246,433	3,876	-
Capital Outlay	5,287,036	1,566,080	2,488,000
Other Outgo	390,048	379,328	390,048
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 5,923,517	\$ 1,949,284	\$ 2,878,048
Increase/(Decrease) in Fund Balance	\$ (210,433)	\$ (354,672)	\$ 20,000
Beginning Balance	<u>\$ 1,556,574</u>	<u>\$ 1,556,574</u>	<u>\$ 1,201,902</u>
Ending Balance	<u><u>\$ 1,346,142</u></u>	<u><u>\$ 1,201,902</u></u>	<u><u>\$ 1,221,902</u></u>

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

Property Sale Fund

	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Interest	80,000	71,017	75,000
Interfund Transfers	-	-	-
Trustee Asset Proceed	-	-	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	<u>-</u>	<u>-</u>	<u>-</u>
Total Estimated Revenues	\$ 80,000	\$ 71,017	\$ 75,000
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ -	\$ -
Increase/(Decrease) in Fund Balance	\$ 80,000	\$ 71,017	\$ 75,000
Beginning Balance	<u>\$ 3,675,145</u>	<u>\$ 3,675,145</u>	<u>\$ 3,746,162</u>
Ending Balance	<u><u>\$ 3,755,145</u></u>	<u><u>\$ 3,746,162</u></u>	<u><u>\$ 3,821,162</u></u>

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

Measure B Funds

On March 2, 2004, Alameda County voters and those Contra Costa County voters within the District's boundaries approved Measure B, the \$498 million dollar Chabot-Las Positas Community College District capital improvement (construction) bond. The measure passed with a 59% yes vote.

The first bond issuance, Series A Bonds in the amount of \$100 million was issued in July of 2004.

Series A Bonds were refunded (2006 General Obligations Refunding Bonds) in March 2006 with an issuance premium of about \$14 million.

On October 17, 2006, the balance of \$398 million was issued as Series B and C. The bonds proceeds are invested in a Guaranteed Investment Contract earning 5.007% in interest.

The repayment of the bond is through the property tax levy of \$19.88 per \$100,000 of assessed valuation.

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

Measure B Construction Fund

	2007-08 <u>Adopted Budget</u>	2007-08 <u>Unaudited Actual</u>	2008-09 <u>Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Property Tax	-	-	-
Interest	-	23,641,333	14,807,286
Interfund Transfers	-	-	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ -	\$ 23,641,333	\$ 14,807,286
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	683,464	711,702	1,293,536
Benefits	244,262	219,117	348,724
Supplies	60,000	22,511	45,022
Services	3,157,413	310,564	621,128
Capital Outlay	73,355,628	54,298,420	177,941,590
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 77,500,767	\$ 55,562,314	\$ 180,250,000
Increase/(Decrease) in Fund Balance	\$ (77,500,767)	\$ (31,920,981)	\$ (165,442,714)
Beginning Balance	<u>\$ 503,203,993</u>	<u>\$ 503,203,993</u>	<u>\$ 471,283,012</u>
Ending Balance	<u><u>\$ 425,703,226</u></u>	<u><u>\$ 471,283,012</u></u>	<u><u>\$ 305,840,298</u></u>

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

Measure B Debt Service Fund

	<u>2007-08 Adopted Budget</u>	<u>2007-08 Unaudited Actual</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Property Tax	-	15,108,916	15,000,000
Interest	-	457,595	167,583
Interfund Transfers	-	-	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ -	\$ 15,566,511	\$ 15,167,583
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	22,617,313	16,182,700
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ -	\$ 22,617,313	\$ 16,182,700
Increase/(Decrease) in Fund Balance	\$ -	\$ (7,050,802)	\$ (1,015,117)
Beginning Balance	<u>\$ 12,636,888</u>	<u>\$ 12,636,888</u>	<u>\$ 5,586,086</u>
Ending Balance	<u><u>\$ 12,636,888</u></u>	<u><u>\$ 5,586,086</u></u>	<u><u>\$ 4,570,969</u></u>

2008 - 2009 Community Colleges Preliminary Growth Rates

(Constrained to Proposed Growth Appropriation of \$95.5 million)

District Name	Growth Rates Adjusted (constrained) to Appropriation	Growth Revenue Cap Adjusted (constrained) to Appropriation
Allan Hancock	1.59%	675,602
Antelope Valley	3.32%	1,699,532
Barstow	4.33%	446,892
Butte	1.40%	654,597
Cabrillo	1.61%	832,843
Cerritos	0.91%	703,613
Chabot-Las Positas	1.37%	1,056,371
Chaffey	3.13%	2,032,062
Citrus	1.51%	771,257
Coast	0.99%	1,603,024
Compton	3.62%	558,120
Contra Costa	0.46%	641,309
Copper Mt.	7.00%	452,699
Desert	3.99%	1,420,274
El Camino	1.72%	1,516,259
Feather River	6.68%	454,495
Foothill-DeAnza	0.65%	971,021
Gavilan	1.80%	435,303
Glendale	0.61%	432,702
Grossmont	8.69%	7,182,567
Hartnell	1.52%	456,209
Imperial	4.98%	1,596,475
Kern	4.29%	3,793,550
Lake Tahoe	5.64%	448,111
Lassen	6.86%	453,176
Long Beach	1.17%	1,130,656
Los Angeles	0.60%	2,767,467
Los Rios	1.50%	3,601,832
Marin	2.97%	579,711
Mendocino-Lake	3.67%	452,215
Merced	3.55%	1,529,963
Mira Costa	6.34%	2,283,746
Monterey	1.19%	405,233
Mt. San Antonio	2.29%	2,966,754
Mt. San Jacinto	4.14%	1,941,335
Napa Valley	1.64%	429,046

2008 - 2009 Community Colleges Preliminary Growth Rates
 (Constrained to Proposed Growth Appropriation of \$95.5 million)

District Name	Growth Rates Adjusted (constrained) to Appropriation	Growth Revenue Cap Adjusted (constrained) to Appropriation
North Orange		
County	1.36%	2,103,341
Ohlone	1.20%	455,318
Palo Verde	5.12%	448,283
Palomar	3.13%	2,759,987
Pasadena Area	0.70%	715,140
Peralta	1.90%	1,667,440
Rancho Santiago	1.03%	1,395,720
Redwoods	2.16%	456,483
Rio Hondo	0.90%	523,587
Riverside	1.23%	1,568,413
San Bernardino	1.19%	729,169
San Diego	1.22%	2,171,907
San Francisco	1.44%	2,183,083
Sa Joaquin Delta	2.20%	1,692,894
San Jose	2.31%	1,556,952
San Luis Obispo	1.27%	535,647
San Mateo	1.04%	866,257
Santa Barbara	2.03%	1,379,278
Santa Clarita	6.97%	4,537,710
Santa Monica	1.14%	964,868
Sequoias	1.24%	442,792
Shasta	1.67%	563,293
Sierra	3.47%	2,367,821
Siskiyou	4.15%	446,543
Solano	1.66%	679,029
Sonoma	1.86%	1,650,185
South Orange	6.56%	6,600,825
Southwestern	2.56%	1,791,457
State Center	3.17%	3,951,294
Ventura	1.36%	1,623,659
Victor Valley	4.80%	2,029,079
West Hills	2.53%	566,797
West Kern	4.07%	445,071
West Valley	3.24%	2,384,039
Yosemite	1.63%	1,225,765
Yuba	1.96%	713,253

2008-2009 System Budget Request and Governor's

Proposed Budget (Ongoing Prop 98 Funds)

(dollars in thousands)	2008-09 System Budget Request	2008-09 Governor's Proposed Budget
<u>General Apportionment</u>		
Base Apportionment	5,732,549,000	5,692,549,000
Baseline Adjustment (not shown in budget)		7,584,000
PROPOSED SPECIAL SESSION MID-YEAR REDUCTION		40,000,000
Cost of living adjustment (categorical COLA incl. below	177,996,000	0
Growth for Apportionments	200,639,000	60,118,000
Career Development & College Preparation	<u>30,000,000</u>	<u>0</u>
Total general Apportionment	6,141,184,000	5,800,251,000
<u>Categorical Programs</u>		
Academic Senate for the Community Colleges	503,000	416,000
Accreditation Assistance Team	2,000,000	
Apprenticeship	15,229,000	14,240,000
Basic Skills	85,286,000	29,494,000
Cal PASS	2,000,000	
Career Technical Education	68,000,000	17,821,000
Child Care Tax Bailout	7,288,000	6,392,000
Disabled Students Programs and Services	122,889,364	110,769,000
Economic Development	46,790,000	41,692,000
EOPS	114,039,000	102,849,000
CARE	16,569,000	14,934,000
Equal Employment Opportunity	1,747,000	1,557,000
Foster Care Education Program	5,601,000	4,682,000
Fund for Student Success	6,158,000	5,487,000
Full-time Faculty: Increase Positions	45,000,000	
Matriculation	145,827,000	98,049,000
Nursing	22,100,000	19,692,000
Part-Time Faculty Compensation	100,828,000	45,290,000
Part-Time Faculty Health Insurance	16,000,000	891,000
Part-Time Faculty Office Hours	14,172,000	6,391,000
Physical Plant and Instructional Support	27,345,000	24,366,000
Professional Development	10,000,000	
School to College Bridge Program	9,750,000	
Special Services for CalWORKs Recipients	46,958,000	38,832,000
Student Financial Aid Administration	58,321,000	45,044,000
Student Senate	300,000	
Telecommunications/Technology Services/S.V.U	33,547,000	23,343,000
Transfer Education and Articulation	12,424,000	1,269,000
Mandates (6870-295-0001))	<u>24,004,000</u>	<u>4,004,000</u>
Total Categorical Funds	1,060,675,364	657,504,000
Ongoing Funds Subtotal	7,201,859,364	6,457,755,000

2008-2009 System Budget Request and Governor's
Proposed Budget – *Continued*

(dollars in thousands)	2008-09 System Budget Request	2008-09 Governor's Proposed Budget
<u>One Time Funds (Prop. 98 Reversion & Settle-up)</u>		
Physical Plant and Instructional Support	200,000,000	
Mandate Reimbursements	40,000,000	25,000,000
Career Technical Eduation SB 1133		38,000,000
Career Technical Eduation	30,000,000	
Technology Items	1,300,000	
Open Educational Resources	<u>3,000,000</u>	
One-time Prop 98 Funds Subtotal	274,300,000	63,000,000
<u>Miscelleaneous (Non-program) Items</u>		
Mandate Reimbursements (see above)		
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	508,000
STRS Payments for CCC Employees	88,128,000	88,128,000
Lease-Purchase Bond Payments	68,122,000	68,122,000
Lottery	<u>167,535,000</u>	<u>167,535,000</u>
Miscelleaneous Subtotal	324,355,000	324,293,000
Total State Determind Funding	7,800,514,364	6,845,048,000
<i>Funded FTES</i>	1,212,252	1,182,971
<i>Prop 98 (Local) Ongoing Funding per FTES</i>	5,941	5,459
<i>Prop 98 (Local) One-Time Funding per FTES</i>	226	53
<i>Funding per FTES</i>	6,435	5,786

Source: Community College League

Budget Calendar

2008 – 2009

Preliminary Budget

December 15	Develop Budget Assumptions
January 15	Attend annual Statewide workshop on Governor's proposed budget
January 15	Report on Governor's 2008-09 budget proposal to Board of Trustees by Vice Chancellor, Business Services
January 30	Distribute initial Position Budget Worksheets, Budget Worksheets, Instructions and District budget assumptions to Colleges and District Cost Center Managers, site revenue worksheet to colleges
February 19	Submit Position Budget Worksheets with any adjustments to District Human Resources and Business Office, site revenue projections to District Budget Office; preliminary budget allocations to colleges
February 21	Submit Position Budget Worksheets to District Business Office
February 29	Final adjustments entered and all budgets loaded in Banner
March 12	Prepare Preliminary Budget

Tentative Budget

March 24	Send out Control Worksheets and Budget Worksheets
April 11	Submit Position Budget Worksheets with any adjustments to District Budget Office; District Cost Center Managers submit Budget Worksheets to District Budget Office; Sites load final budget entries in Banner; Submit any adjustments to site revenue projections
April 25	Prepare Draft Tentative Budget
May 2	Review Draft Tentative Budget*
May 16	Enter final adjustments in Banner, budget balanced
May 23	Prepare Tentative Budget for submission to Board of Trustees
June 2	Chart of Accounts conversion review
June 10	Conduct Board of Trustees Budget Workshop
June 16	Prepare Tentative Budget for Board of Trustees approval
June 24 (Board Meeting)	Recommend adoption of Tentative Budget to Board of Trustees; Tentative Budget adopted
June 27	Load Budget into Operation Accounts

Adoption Budget

June 12	Send out final Position Budget Worksheets.
July 2	Submit final corrections for Position Budget Worksheets to District Budget Office and Human Resources
July 9	Send out final Budget Worksheets.
August 1	Enter final adjustments in Banner. Budget balanced. Adjust site revenue projections to District Office.
August 15	Prepare Adoption Budget for submission to the Board of Trustees
September 2 (Board Workshop)	Recommend adoption to Board of Trustees; Adoption Budget adopted
September 8	Load Budget adjustments into Operation Accounts
45 Days After Signing/Board Meeting	Present major revisions to the Adoption Budget based on State Budget Bill being signed into law.

Glossary of Finance Terms

Accounting - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

Base Revenue - The districts' total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

Allocation - Division or distribution of resources according to a predetermined plan.

Apportionment - Federal or state taxes distributed to college districts or other governmental units according to certain formulas.

Appropriation - An allocation of funds made by a legislative or governing body for a specified time and purpose.

Assessed Value - The value of land, homes or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed 2%.

Auxiliary Operations - Supportive services and/or specialized programs for the general benefit of the college(s). Food service and dormitories are examples of auxiliary operations.

Base Year - A year to which reference is made when projecting a current condition.

Block Grant - A fixed sum of money not linked to enrollment/FTES measures.

Board of Governors - The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Budget - A plan of financial operation for a given period of a specified purpose consisting of an estimate of revenue and expenditures. (Ideally, an educational plan expressed in dollars.)

Budget Act - The legislative vehicle used for the state's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.

Budgeting - The process of allocation available resources among potential activities to achieve the objectives of an organization.

Categorical Funds - Funds received by a district for a certain purpose, which can only be spent for that purpose. Examples: Funding for the disabled, EOPS, deferred maintenance, and matriculation.

Chart of Accounts - A systematic list of accounts applicable to a specific entity.

Consumer Price Index (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Cost of Living Adjustments (COLA) - an increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Course Classification - All courses offered by a college are classified by are (Examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.

Current Expense of Education (CEE) - ECS 84362 - The current General Fund operation expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except equipment replacement) and 7000, and other costs specified in law and regulations.

Scheduled Maintenance - Major repairs of buildings and equipment. Some matching state funds are available to districts, which establish a scheduled maintenance program.

Education Code - The primary body of law, which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

Encumbrances - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment/FTES Cap - A limit on the number of students (FTES) for which the state will provide funding.

Equalization - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.

Expenditures - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Fifty Percent Law - Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

Full-time Equivalent Student - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance - The difference between assets and liabilities.

General Fund - The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Inflation Factor - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

Lottery - Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils." Lottery income has added about 3% - 4% to community college funding.

Mandated Costs - College district expenditures, which occur as a result of federal or state law, court decisions, demonstrative regulations, or initiative measures.

Marginal Funding - A procedure whereby the gain or loss in funds for growth or decline in FTES is computed at a rate, which is less than the average revenue per FTES.

Noncredit FTES - FTES earned in non-credit courses, generally adult education.

Object - Expenditure classification category of an item or a service purchased.

Per Capita Personal Income - Income before taxes as estimated by the U.S. Department of Commerce.

Program-Based Funding - A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

Proposition 13 - An initiative amendment passed in June 1978, adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 – An amendment to the California Constitution in 1988 that guaranteed K–14 education (kindergarten through community college) a minimum amount of state and property tax revenue each year.

Reserve - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

Restricted Funds - Money, which must be spent for a specific purpose either by law or by local board action.

Revenue - Income from all sources.

Revenue Limit - The specific amount of student enrollment fees, state and local taxes a college district may receive per pupil for its general education program. Annual increases are determined by Proposition 98 formula or the Legislature.

SB -361 - A comprehensive reform to the program based funding formula that allocate general-purpose apportionments to the 72 districts; the revised formula allocates funding based on attendance of full-time equivalent students.

Shortfall - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

Split Roll - A system for taxing business and industrial property at a different rate from individual homeowners.

State Apportionment - An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

Subventions - Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example, to compensate for loss of funds due to tax exemptions.

Sunset - The termination of the regulations for a categorical program or regulation.

Tidelands Oil Revenues - Money from oil on state-owned lands. When available, some of the revenues are appropriated for community college capital outlay needs.

TOP Code - Taxonomy of Programs code number used in budget.

Unencumbered Balance - That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES - FTES which are generated in excess of the enrollment/FTES cap.

California Community Colleges

Sound Fiscal Management Self-Assessment Checklist

- 1. Deficit Spending – Is this area acceptable? Yes / No**
 - Is the district spending within their revenue budget in the current year?
 - Has the district controlled deficit spending over multiple years?
 - Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Are district revenue estimates based upon past history?
 - Does the district automatically build in growth revenue estimates?
- 2. Fund Balance – Is this area acceptable? Yes / No**
 - Is the district's fund balance stable or consistently increasing?
 - Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions?
- 3. Enrollment – Is this area acceptable? Yes / No**
 - Has the district's enrollment been increasing or stable for multiple years?
 - Are the district's enrollment projections updated at least semi-annually?
 - Are staffing adjustments consistent with the enrollment trends?
 - Does the district analyze enrollment and full-time equivalent students (FTES) data?
 - Does the district track historical data to establish future trends between P-1 and Annual for projection purposes?
 - Has the district avoided stabilization funding?
- 4. Unrestricted General Fund Balance – Is this area acceptable? Yes / No**
 - Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)?
 - Is the district's unrestricted fund balance maintained throughout the year?
- 5. Cash Flow Borrowing – Is this area acceptable? Yes / No**
 - Can the district manage its cash flow without interfund borrowing?
 - Is the district repaying TRANS and/or borrowed funds within the required statutory period?
- 6. Bargaining Agreements – Is this area acceptable? Yes / No**
 - Has the district settled bargaining agreements within new revenue sources during the past three years?
 - Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement?
 - Did the district correctly identify the related costs?
 - Did the district address budget reductions necessary to sustain the total compensation increase?
- 7. Unrestricted General Fund Staffing – Is this area acceptable? Yes / No**
 - Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses?
 - Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)?
- 8. Internal Controls – Is this area acceptable? Yes / No**
 - Does the district have adequate internal controls to insure the integrity of the general ledger?
 - Does the district have adequate internal controls to safeguard the district's assets?

- 9. Management Information Systems – Is this area acceptable? Yes / No**
- Is the district data accurate and timely?
 - Are the county and state reports filed in a timely manner?
 - Are key fiscal reports readily available and understandable?
- 10. Position Control – Is this area acceptable? Yes / No**
- Is position control integrated with payroll?
 - Does the district control unauthorized hiring?
 - Does the district have control over part-time academic staff hiring?
- 11. Budget Monitoring – Is this area acceptable? Yes / No**
- Is there sufficient consideration to the budget, related to long-term bargaining agreements?
 - Are budget revisions completed in a timely manner?
 - Does the district openly discuss the impact of budget revisions at the board level?
 - Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?
 - Has the district's long-term debt decreased from the prior fiscal year?
 - Has the district identified the repayment sources for the long-term debt?
 - Does the district compile annualized revenue and expenditure projections throughout the year?
- 12. Retiree Health Benefits – Is this area acceptable? Yes / No**
- Has the district completed an actuarial calculation to determine the unfunded liability?
 - Does the district have a plan for addressing the retiree benefits liabilities?
- 13. Leadership/Stability – Is this area acceptable? Yes / No**
- Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)?
- 14. District Liability – Is this area acceptable? Yes / No**
- Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels?
 - Has the district set up contingent liabilities for anticipated settlements, legal fees, etc?
- 15. Reporting – Is this area acceptable? Yes / No**
- Has the district filed the annual audit report with the System Office on a timely basis?
 - Has the district taken appropriate actions to address material findings cited in their annual audit report?
 - Has the district met the requirements of the 50 percent law?
 - Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?