

*Chabot – Las Positas
Community College District*



Tentative Budget

*Fiscal Year
Beginning July 1, 2011
and
Ending June 30, 2012*

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

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Las Positas College

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Chabot - Las Positas Community College District

District Offices

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TABLE OF CONTENTS

GENERAL FUND NARRATIVE.....	4
GENERAL FUND.....	8
CAFETERIA FUND.....	11
CHILD DEVELOPMENT FUND.....	12
SELF INSURANCE FUND (RUMBL).....	13
MEASURE B CAPITAL PROJECT FUND.....	14
CAPITAL PROJECTS FUND	15
SPECIAL RESERVE FUNDS (NIKE PROJECT, COP).....	16

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

GENERAL FUND 2011-2012

Submitted herein is the Tentative Budget for the fiscal year (FY) 2011-12. The Budget is primarily based on the Governor's May Revise, a plan that calls for closing a \$26.6 billion budget deficit projected through June 30, 2012. The Governor proposed to close the gap with \$14 billion in cuts, and \$6.6 billion in additional revenues. There were additional costs included on the May revision. That, coupled with a \$1.2 billion reserve leaves the state with a \$10.8 billion budget gap still to be resolved.

The legislature approved and forwarded a budget to the Governor on June 15, 2011 that met the constitutional requirements as well as Proposition 25. Proposition 25 allows state budgets to be passed by the state legislature by a simple majority instead of the previous two-thirds requirement. In an unexpected move, the Governor vetoed the budget the following day stating that it was not a balanced solution. Governor Brown stated that it would have continued big deficits for years to come and it would have added billions of dollars of new debt. The governor stated that the budget included costly borrowing and unrealistic savings.

For practical purposes, this Tentative Budget is a "placeholder budget", a starting point in the development of the final adoption budget. The budget undoubtedly will change as a result of the legislative process as well as the changes in the District's conditions.

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 the following:

Budget Year (2011-12)

- \$400 million base reduction (work load reduction)
- Increase in student fees of \$10 per unit (from \$26/unit to \$36/unit)
- 0% COLA (statutory COLA is 1.67%)
- Apportionment deferrals continue with a new deferral of \$129 million from Spring 2012 to October 2012
- Extend categorical flexibility through 2014-15

The May revision reduces the District’s General Apportionment by \$7,773,000. Together with the District’s Structural Deficit to fund mandatory obligations and the Essential/Critical support needs, the District budget deficit is projected at \$14,147,290. This is made up of the following:

<u>CLPCCD:</u> Apportionment Reduction	\$(7,773,000)
District Structural Deficit	\$(3,348,257)
Essential/Critical Needs (net)	\$(3,026,033)
Projected Budget Deficit	\$(14,147,290)

Below is a list of the District's Mandatory Obligations (Structural Deficit).

Premium increases for Health/Medical/Dental/Vision	\$(1,654,701)
Step/column, longevity, career advancement increases	\$(715,724)
Premium increases for property and liability insurance	\$(47,525)
Premium increases for student and athletic insurance (40%)	\$(59,377)
Workers' compensation increase (10%)	\$(57,958)
Unemployment insurance increase (124% increase in rate)	\$(437,602)
Public Employees' Retirement System (PERS) increase (4.58%)	\$(100,370)
Increase in utilities	\$(275,000)
Total change in District mandated obligations	\$(3,348,257)

To date, the District has identified solutions to address the District's budget deficit as shown below.

Transfer of Information Technology Expenditures to Measure B Interest Earnings	\$720,000
Dublin Center Lease Revenue	\$500,000
Reduction In Force	\$1,500,000
Supplemental Employee Retirement Plan (SERP)	\$3,000,000
Funded Vacant Positions (estimate)	\$500,000
State Chancellor's Workload Reduction (estimate) of 1,712 FTES Equates to Lower Adjunct Faculty Costs	\$2,650,000

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

General Fund District Total	2010-11 <u>Adoption Budget</u>	2010-11 <u>Projection</u>	2011-12 <u>Tentative Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 86,700,843	\$ 87,972,700	\$ 80,288,121
Other State Revenue	7,192,443	6,369,790	4,094,024
Local Revenue	13,840,321	13,294,076	8,360,781
Federal Revenue	<u>4,252,628</u>	<u>4,644,761</u>	<u>3,159,535</u>
Total Revenue	111,986,236	112,281,327	95,902,461
Transfers In			
Admin & Fiscal/Sab Leave	982,173	1,101,657	178,547
Other	<u>450,000</u>	<u>940,611</u>	<u>1,516,560</u>
Total Transfers In	<u>1,432,173</u>	<u>2,042,268</u>	<u>1,695,107</u>
Total Revenue and Transfers In	<u>\$ 113,418,409</u>	<u>\$ 114,323,595</u>	<u>\$ 97,597,568</u>
Expenditures			
Academic Salaries	\$ 42,601,906	\$ 44,631,691	\$ 38,975,910
Classified Salaries	27,071,928	26,935,710	22,219,616
Benefits	21,262,729	20,860,479	20,120,423
RUMBL Benefits	4,414,361	4,414,361	4,855,797
SERP Payment	569,479	933,434	933,434
Supplies	2,955,682	2,157,734	3,593
Services	12,449,108	11,464,667	13,835,506
Capital Outlay	439,107	696,016	218,121
Other Outgo/Payment to Students	123,195	388,041	7,070
Phase I Reductions Per Rev Model (50% of outstanding deficit)	<u>-</u>	<u>-</u>	<u>(2,048,595)</u>
Total Expenditures	111,887,495	112,482,133	99,120,875
Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	996,242	1,251,657	262,863
Other	<u>534,672</u>	<u>1,652,472</u>	<u>200,000</u>
Total Transfers Out	<u>1,530,914</u>	<u>2,904,129</u>	<u>462,863</u>
Total Expenditures and Transfers Out	<u>\$ 113,418,409</u>	<u>\$ 115,386,262</u>	<u>\$ 99,583,738</u>
Increase/(Decrease) in Fund Balance	\$ 0	\$ (1,062,667)	\$ (1,986,170)
Beginning Balance	<u>\$ 9,329,127</u>	<u>\$ 9,329,127</u>	<u>\$ 8,266,460</u>
Ending Balance	<u>\$ 9,329,127</u>	<u>\$ 8,266,460</u>	<u>\$ 6,280,290</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

General Fund	2010-11	2010-11	2011-12
District Total - Unrestricted	<u>Adoption Budget</u>	<u>Projection</u>	<u>Tentative Budget</u>
Revenue			
State Revenue			
Total General Apportionment	\$ 86,700,843	\$ 87,972,700	\$ 80,288,121
Other State Revenue	870,800	920,700	526,800
Local Revenue	10,476,959	9,719,734	6,409,230
Federal Revenue	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total Revenue	98,049,802	98,613,134	87,225,351
Transfers In			
Admin & Fiscal/Sab Leave	982,173	1,101,657	178,547
Other	<u>450,000</u>	<u>855,833</u>	<u>1,516,560</u>
Total Transfers In	<u>1,432,173</u>	<u>1,957,490</u>	<u>1,695,107</u>
Total Revenue and Transfers In	\$ 99,481,975	\$ 100,570,624	\$ 88,920,458
Expenditures			
Academic Salaries	\$ 40,707,100	\$ 42,564,715	\$ 38,417,173
Classified Salaries	22,386,728	21,545,410	19,817,183
Benefits	19,178,776	18,891,700	18,678,942
RUMBL Benefits	4,414,361	4,414,361	4,855,797
SERP Payment	569,479	933,434	933,434
Supplies	2,095,805	1,186,355	-
Services	8,606,198	9,584,303	9,789,831
Capital Outlay	167,286	95,763	-
Phase I Reductions Per Rev Model (50% of outstanding deficit)	<u>-</u>	<u>-</u>	<u>(2,048,595)</u>
Total Expenditures	98,125,733	99,216,041	90,443,765
Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	996,242	1,251,657	262,863
Other	<u>360,000</u>	<u>1,101,282</u>	<u>200,000</u>
Total Transfers Out	<u>1,356,242</u>	<u>2,352,939</u>	<u>462,863</u>
Total Expenditures and Transfers Out	\$ 99,481,975	\$ 101,568,980	\$ 90,906,628
Increase/(Decrease) in Fund Balance	\$ 0	\$ (98,356)	\$ (1,986,170)
Beginning Balance	<u>\$ 7,180,388</u>	<u>\$ 7,180,388</u>	<u>\$ 6,182,032</u>
Ending Balance	<u>\$ 7,180,388</u>	<u>\$ 6,182,032</u>	<u>\$ 4,195,862</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

General Fund	2010-11	2010-11	2011-12
District Total - Restricted	<u>Adoption Budget</u>	<u>Projection</u>	<u>Tentative Budget</u>
Revenue			
State Revenue			
Other State Revenue	\$ 6,321,643	\$ 5,449,090	\$ 3,567,224
Local Revenue	3,363,362	3,574,342	1,951,551
Federal Revenue	<u>4,251,428</u>	<u>4,644,761</u>	<u>3,158,335</u>
Total Revenue	13,936,434	13,668,193	8,677,110
Transfers In			
Other	<u>-</u>	<u>84,778</u>	<u>-</u>
Total Transfers In	<u>-</u>	<u>84,778</u>	<u>-</u>
Total Revenue and Transfers In	\$ 13,936,434	\$ 13,752,971	\$ 8,677,110
Expenditures			
Academic Salaries	\$ 1,894,806	\$ 2,066,976	\$ 558,737
Classified Salaries	4,685,200	5,390,300	2,402,433
Benefits	2,083,953	1,968,779	1,441,481
Supplies	859,877	971,379	3,593
Services	3,842,911	1,880,364	4,045,675
Capital Outlay	271,821	600,253	218,121
Other Outgo/Payment to Students	<u>123,195</u>	<u>388,041</u>	<u>7,070</u>
Total Expenditures	13,761,762	13,266,092	8,677,110
Transfers Out			
Other	<u>174,672</u>	<u>551,190</u>	<u>-</u>
Total Transfers Out	<u>174,672</u>	<u>551,190</u>	<u>-</u>
Total Expenditures & Transfers Out	\$ 13,936,434	\$ 13,817,282	\$ 8,677,110
Increase/(Decrease) in Fund Balance	\$ -	\$ (64,311)	\$ -
Beginning Balance	<u>\$ 2,148,738</u>	<u>\$ 2,148,738</u>	<u>\$ 2,084,427</u>
Ending Balance	<u><u>\$ 2,148,738</u></u>	<u><u>\$ 2,084,427</u></u>	<u><u>\$ 2,084,427</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Cafeteria Fund	2010-11	2010-11	2011-12
District Total	<u>Adoption Budget</u>	<u>Projection</u>	<u>Tentative Budget</u>
Revenue			
Cafeteria Operations	\$ 25,000	\$ 21,080	\$ 30,080
Vending Commissions	-	14,000	3,500
Interest	<u>250</u>	<u>200</u>	<u>200</u>
Total Revenue	\$ 25,250	\$ 35,280	\$ 33,780
Expenditures			
Classified Salaries	\$ 28,803	\$ 27,157	\$ 29,967
Benefits	<u>16,415</u>	<u>17,015</u>	<u>17,842</u>
Total Expenditures	<u>\$ 45,217</u>	<u>\$ 44,172</u>	<u>\$ 47,809</u>
Increase/(Decrease) in Fund Balance	\$ (19,967)	\$ (8,892)	\$ (14,029)
Beginning Balance	<u>\$ 40,195</u>	<u>\$ 40,195</u>	<u>\$ 31,303</u>
Ending Balance	<u><u>\$ 20,227</u></u>	<u><u>\$ 31,303</u></u>	<u><u>\$ 17,274</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Child Development Fund District Total	2010-11 <u>Adoption Budget</u>	2010-11 <u>Projection</u>	2011-12 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 901,879	\$ 672,000	\$ 600,000
Child Care Fees	202,447	35,000	35,000
Federal Revenue	636,050	653,000	559,000
Interfund Transfers In	<u>360,000</u>	<u>362,000</u>	<u>200,000</u>
Total Revenue	\$ 2,100,376	\$ 1,722,000	\$ 1,394,000
Expenditures			
Classified Salaries	\$ 1,351,768	\$ 1,087,000	\$ 846,000
Benefits	663,098	467,000	428,000
Supplies	40,000	131,000	84,000
Services	45,510	6,000	6,000
Other Outgo	-	30,000	30,000
Interest Expense	<u>-</u>	<u>1,000</u>	<u>-</u>
Total Expenditures	\$ 2,100,376	\$ 1,722,000	\$ 1,394,000
Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Self Insurance Fund (RUMBL) District Total	<u>2010-11 Adoption Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Tentative Budget</u>
Revenue			
Contract Services	\$ 4,414,361	\$ 4,414,361	\$ 4,855,797
Interest	<u>15,000</u>	<u>12,400</u>	<u>10,000</u>
Total Revenue	\$ 4,429,361	\$ 4,426,761	\$ 4,865,797
Expenditures			
Services	<u>\$ 4,414,361</u>	<u>\$ 4,462,429</u>	<u>\$ 4,855,797</u>
Total Expenditures	<u>\$ 4,414,361</u>	<u>\$ 4,462,429</u>	<u>\$ 4,855,797</u>
Increase/(Decrease) in Fund Balance	\$ 15,000	\$ (35,668)	\$ 10,000
Beginning Balance	<u>\$ 3,066,884</u>	<u>\$ 3,066,884</u>	<u>\$ 3,031,216</u>
Ending Balance	<u><u>\$ 3,081,884</u></u>	<u><u>\$ 3,031,216</u></u>	<u><u>\$ 3,041,216</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Measure B Capital Project Fund District Total	<u>2010-11 Adoption Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Tentative Budget</u>
Revenue			
Interest	\$ 11,595,931	\$ 11,878,615	\$ 5,316,195
Total Revenue	\$ 11,595,931	\$ 11,878,615	\$ 5,316,195
Expenditures			
Classified Salaries	\$ 928,811	\$ 845,150	\$ 834,119
Benefits	370,197	304,507	335,142
Supplies	18,000	15,702	15,000
Services	700,000	788,878	1,000,000
Capital Outlay	69,582,992	53,508,779	74,309,176
Other Outgo	<u>400,000</u>	<u>389,325</u>	<u>390,000</u>
Total Expenditures	\$ 72,000,000	\$ 55,852,341	\$ 76,883,437
Increase/(Decrease) in Fund Balance	\$ (60,404,069)	\$ (43,973,726)	\$ (71,567,242)
Beginning Balance	<u>\$ 264,117,385</u>	<u>\$ 264,117,385</u>	<u>\$ 220,143,659</u>
Ending Balance	<u><u>\$ 203,713,316</u></u>	<u><u>\$ 220,143,659</u></u>	<u><u>\$ 148,576,417</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Capital Projects Fund District Total	<u>2010-11 Adoption Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Tentative Budget</u>
Revenue			
State Revenue	\$ 290,297	\$ 128,846	\$ 4,236,297
Local Revenue	1,112,853	1,300,000	1,200,000
Interest	20,000	1,900	16,500
Interfund Transfers	<u>-</u>	<u>100,000</u>	<u>-</u>
Total Revenue	\$ 1,423,150	\$ 1,530,746	\$ 5,452,797
Expenditures			
Services	\$ -	\$ 145,910	\$ 16,335
Capital Outlay	338,188	176,736	4,116,563
Interfund Transfers	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Total Expenditures	\$ 338,188	\$ 322,646	\$ 5,132,898
Increase/(Decrease) in Fund Balance	\$ 1,084,962	\$ 1,208,100	\$ 319,899
Beginning Balance	<u>\$ 2,630,798</u>	<u>\$ 2,630,798</u>	<u>\$ 3,838,898</u>
Ending Balance	<u><u>\$ 3,715,760</u></u>	<u><u>\$ 3,838,898</u></u>	<u><u>\$ 4,158,797</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2011-12**

Special Reserve Funds (Nike Project, COP) District Total	<u>2010-11 Adoption Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Tentative Budget</u>
Revenue			
Interest	\$ 16,000	\$ 18,000	\$ 15,000
Total Revenue	\$ 16,000	\$ 18,000	\$ 15,000
Expenditures			
Academic Salaries	\$ 15,000	\$ 8,159	\$ -
Benefits	2,000	782	-
Supplies	6,000	411	-
Services	10,000	5,250	10,000
Capital Outlay	<u>936,724</u>	<u>78,966</u>	<u>866,155</u>
Total Expenditures	<u>\$ 969,724</u>	<u>\$ 93,568</u>	<u>\$ 876,155</u>
Increase/(Decrease) in Fund Balance	\$ (953,724)	\$ (75,568)	\$ (861,155)
Beginning Balance	<u>\$ 3,774,695</u>	<u>\$ 3,774,695</u>	<u>\$ 3,699,127</u>
Ending Balance	<u><u>\$ 2,820,971</u></u>	<u><u>\$ 3,699,127</u></u>	<u><u>\$ 2,837,972</u></u>