

*Chabot – Las Positas
Community College District*



Tentative Budget

*Fiscal Year
Beginning July 1, 2012
and
Ending June 30, 2013*

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

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Board of Trustees of Chabot-Las Positas CCD
County of Alameda and State of California

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CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2012-13

Budget Requirement

- Title 5, Section 58305 of the California Code of Regulations requires community college districts to adopt a tentative budget on or before the first day of July each year.

2011-12

To understand the 2012-13 tentative budget, we first need to look back at 2011-12.

- The 2011-12 budget was adopted with a structural deficit of \$3.6 million.
- We borrowed \$2.5 million from RUMBL (Retirees' Unfunded Medical Benefits Liability) Fund in order to maintain the 5% reserve.
- The budget was adopted with an unresolved deficit of \$1.1 million.
- Only administrator concessions were included in the adoption budget.
- Faculty concessions were achieved in November 2011.
- To date there have been no concessions from SEIU (Service Employees International Union).
- The Alameda County contract in Contract Education was added to budget in the 2nd quarter.
- The February "surprise" shortage in student fees and property taxes decreased revenue by \$2.2 million.
- The 2011-12 reserve balance shortfall is \$937,000.
- The deficit coefficient of 3.4% may drop to 2.4% with San Mateo Community College District becoming basic aid district. This would add \$796 million additional apportionment to CLP.
- One risk in the current year is that there will be a \$116.1 million take-back in apportionment because of redevelopment agency revenue.

2012-13

The Governor released his 2012-13 budget proposal on January 5, 2012.

- The budget proposal indicated a \$9.2 billion budget gap (\$4.1 billion for remainder of 2011-12, \$5.1 billion for 2012-13).
- The Governor proposed to close the gap with spending cuts of \$4.2 billion, revenue increases of \$4.7 billion, and \$1.4 billion in other solutions resulting in \$1.1 billion reserve.
- A tax initiative would increase personal income tax on wealthiest taxpayers and temporarily increase the sales tax by ½ percent.

- \$218 million of deferrals would be paid back.
- If tax initiative does not pass, triggers would be pulled January 1, 2013 (\$4.8 billion in cuts to schools and community colleges).
- The Governor proposed an increase in categorical flexibility.
- There would be no enrollment growth funding, no proposal to increase student fees, and no COLA though the budget estimates a 3.17% COLA.
- If the November tax initiative does not pass, the mid-year cut to community colleges includes elimination of the deferral payback of \$218.3 million and workload reduction of \$264 million.
- Subsequent to the January proposal, the Governor reached agreement with backers of the Millionaires' Tax to unite behind a single tax measure for the November ballot.

In the Spring of 2012, participatory governance committees made progress towards closing the Chabot-Las Positas budget gap.

- The budget gap was projected to be \$5.1 million if the tax initiative passes and another \$4.1 million if the tax initiative does not pass. The total budget gap, if the tax initiative does not pass, is \$9.2 million.
- The DEMC (District Enrollment Management Committee) set the FTES target at 15,229 for 2012-13.
 - At the March 30, 2012 DBSG (District Budget Study Group) meeting, the group decided that the three sites (Chabot College, Las Positas College, and District Office & Maintenance and Operations) would cut \$1.5 million each.
 - At the April 20, 2012 DBSG meeting all three sites presented their \$1.5 million in cuts.
 - \$600 thousand remains unresolved for 2012-13.

On May 14, 2012 the Governor released his May Revision.

- If the tax initiative passes (Scenario A), the State will buy back \$313.1 million of deferrals.
- If the tax initiative does not pass (Scenario B), the \$313.1 million of deferral buy-back will not happen, there will be a \$300 million trigger cut equating to a 6.4% workload reduction, and general obligation bond debt service will further reduce Proposition 98 funding. This would mean a cut in apportionment of \$4.6 million.
- A 6.4% workload reduction would mean an annual decrease of 1,006 FTES. In essence, a 12.8% workload reduction would be necessary for the Spring 2013 semester.
- A Mandates Block Grant would replace the mandate claiming process, which would provide funding to California Community Colleges at approximately \$28 per funded FTES (approximately \$445 thousand for CLP).
- The Governor continues to support consolidation of categorical funds though this is not likely to get through the legislature.
- Certain budget risks remain.
 - All of the redevelopment agency money may not materialize (\$341.2 million).
 - There are competing tax initiatives (Governor's joined with Millionaire's Tax vs. Munger initiative).

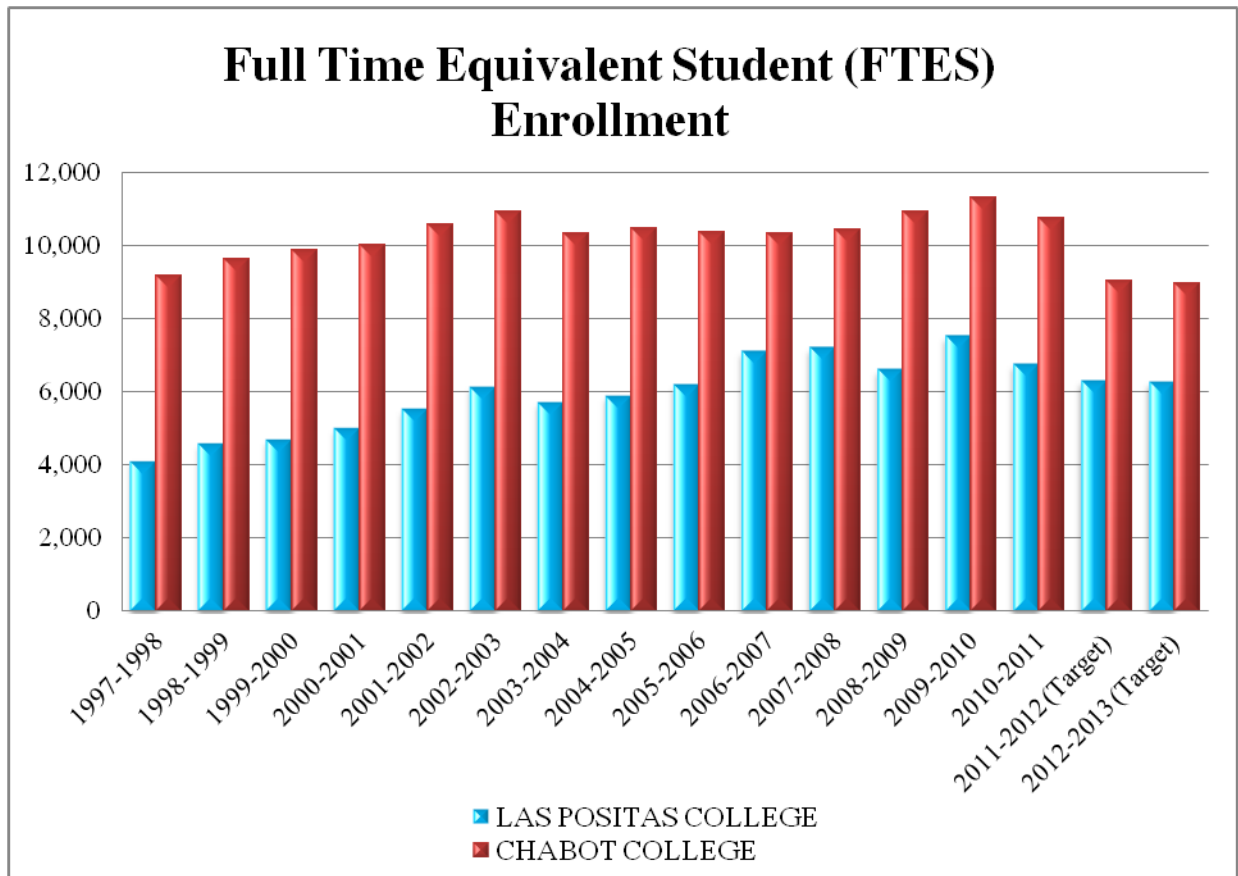
- Whichever has the higher number of votes and passes (assuming over 2/3) would be implemented.
 - The Munger initiative is not good for community colleges.
- There may be another student fee shortfall because of increased BOG waivers.

On June 15, 2012 the Senate and Assembly passed the main budget bills but not all the trailer bills:

- The budget bills, AB1464 and related trailer bills, have not been signed by the governor.
- The Legislature and Administration are still negotiating certain items, including expense reductions and reserve level.
- The Legislature has not passed all relevant trailer bills, including education.
- It appears as though deferral pay-backs will be less than originally anticipated.
- The workload reduction, if the tax initiative does not pass, is estimated at 7.5%.
- For CLPCCD, the workload reduction equates to a net apportionment reduction of \$5,264,645 or 1,155.81 full-time equivalent students (FTES).

Full Time Equivalent Student (FTES) Enrollment

| <i>YEAR</i> | <i>CHABOT</i> | <i>% Growth</i> | <i>LPC</i> | <i>% Growth</i> | <i>TOTAL</i> | <i>% Growth</i> |
|--------------------|---------------|-----------------|------------|-----------------|--------------|-----------------|
| 1997-1998 | 9,171 | (2.0) | 4,098 | 7.3 | 13,269 | 0.7 |
| 1998-1999 | 9,636 | 5.1 | 4,581 | 11.8 | 14,217 | 7.1 |
| 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 | 16,078 | 7.3 |
| 2002-2003 | 10,928 | 3.4 | 6,120 | 11.1 | 17,048 | 6.0 |
| 2003-2004 | 10,326 | (5.8) | 5,707 | (6.7) | 16,033 | (6.0) |
| 2004-2005 | 10,477 | 1.4 | 5,886 | 3.1 | 16,363 | 2.1 |
| 2005-2006 | 10,367 | (1.1) | 6,171 | 4.8 | 16,538 | 1.1 |
| 2006-2007 | 10,313 | (0.5) | 7,089 | 14.9 | 17,402 | 5.2 |
| 2007-2008 | 10,420 | 1.0 | 7,186 | 1.4 | 17,606 | 1.2 |
| 2008-2009 | 10,912 | 4.7 | 6,591 | (8.3) | 17,503 | (0.6) |
| 2009-2010 | 11,315 | 3.7 | 7,501 | 13.8 | 18,816 | 7.5 |
| 2010-2011 | 10,756 | (4.9) | 6,744 | (10.1) | 17,500 | (7.0) |
| 2011-2012 (Target) | 9,033 | (16.0) | 6,298 | (6.6) | 15,331 | (12.4) |
| 2012-2013 (Target) | 8,973 | (0.7) | 6,256 | (0.7) | 15,229 | (0.7) |



**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund District Total | 2011-12 <u>Adoption Budget</u> | 2011-12 <u>Projection</u> | 2012-13 <u>Tentative Budget</u> |
|---|-----------------------------------|------------------------------|------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 81,450,383 | \$ 79,970,194 | \$ 81,507,288 |
| Other State Revenue | 5,715,800 | 6,049,531 | 4,853,782 |
| Local Revenue | 8,604,223 | 12,409,812 | 12,211,382 |
| Federal Revenue | <u>4,544,488</u> | <u>3,804,404</u> | <u>4,143,957</u> |
| Total Revenue | 100,314,894 | 102,233,941 | 102,716,409 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 441,410 | 441,410 | 441,410 |
| Other | <u>516,560</u> | <u>1,485,030</u> | <u>1,230,490</u> |
| Total Transfers In | <u>957,970</u> | <u>1,926,440</u> | <u>1,671,900</u> |
| Total Revenue and Transfers In | <u>\$ 101,272,864</u> | <u>\$ 104,160,381</u> | <u>\$ 104,388,309</u> |
| Expenditures | | | |
| Academic Salaries | \$ 38,811,706 | \$ 41,249,207 | \$ 39,625,250 |
| Classified Salaries | 22,460,930 | 23,947,132 | 23,270,676 |
| Benefits | 19,900,978 | 20,645,156 | 21,583,388 |
| RUMBL Benefits | 4,855,797 | 4,855,797 | 5,296,797 |
| SERP Payment | 933,434 | 933,434 | 749,677 |
| Supplies | 762,332 | 2,043,631 | 1,415,517 |
| Services | 16,192,847 | 12,955,281 | 15,324,639 |
| Capital Outlay | 60,627 | 154,159 | 38,549 |
| Other Outgo/Payment to Students | <u>216,012</u> | <u>546,278</u> | <u>250,000</u> |
| Total Expenditures | 104,194,663 | 107,330,076 | 107,554,494 |
| Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 441,410 | 441,410 | 441,410 |
| Other | <u>200,000</u> | <u>1,054,567</u> | <u>868,225</u> |
| Total Transfers Out | <u>641,410</u> | <u>1,495,977</u> | <u>1,309,635</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(4,500,000)</u> |
| Total Expenditures and Transfers Out | <u>\$ 104,836,073</u> | <u>\$ 108,826,053</u> | <u>\$ 104,364,129</u> |
| Increase/(Decrease) in Fund Balance | \$ (3,563,209) | \$ (4,665,672) | \$ 24,180 |
| Beginning Balance | \$ 7,766,460 | \$ 8,096,237 | \$ 5,920,406 |
| Ending Balance | <u>\$ 4,203,251</u> | <u>\$ 3,430,565</u> | <u>\$ 5,944,586</u> |
| Internal Borrowing from RUMBL | \$ 2,489,841 | \$ 2,489,841 | \$ - |
| Ending Balance - General Fund | <u>\$ 6,693,092</u> | <u>\$ 5,920,406</u> | <u>\$ 5,944,586</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|--|------------------------|-----------------------|-------------------------|
| District Total - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| Total General Apportionment | \$ 81,450,383 | \$ 79,970,194 | \$ 81,507,288 |
| Other State Revenue | 526,800 | 526,800 | 526,653 |
| Local Revenue | 6,315,130 | 9,889,374 | 10,001,610 |
| Federal Revenue | <u>1,200</u> | <u>1,200</u> | <u>1,200</u> |
| Total Revenue | 88,293,513 | 90,387,568 | 92,036,751 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 441,410 | 441,410 | 441,410 |
| Other | <u>516,560</u> | <u>1,485,030</u> | <u>1,230,490</u> |
| Total Transfers In | <u>957,970</u> | <u>1,926,440</u> | <u>1,671,900</u> |
| Total Revenue and Transfers In | \$ 89,251,483 | \$ 92,314,008 | \$ 93,708,651 |
| Expenditures | | | |
| Academic Salaries | \$ 38,223,533 | \$ 39,046,337 | \$ 38,846,105 |
| Classified Salaries | 20,040,026 | 19,675,768 | 20,697,920 |
| Benefits | 18,462,061 | 18,874,192 | 19,839,738 |
| RUMBL Benefits | 4,855,797 | 4,855,797 | 5,296,797 |
| SERP Payment | 933,434 | 933,434 | 749,677 |
| Supplies | - | 1,368,532 | 1,399,195 |
| Services | 9,658,431 | 10,614,845 | 10,006,854 |
| Capital Outlay | <u>-</u> | <u>45,191</u> | <u>38,549</u> |
| Total Expenditures | 92,173,282 | 95,414,096 | 96,874,836 |
| Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 441,410 | 441,410 | 441,410 |
| Other | <u>200,000</u> | <u>1,054,567</u> | <u>868,225</u> |
| Total Transfers Out | <u>641,410</u> | <u>1,495,977</u> | <u>1,309,635</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(4,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 92,814,692 | \$ 96,910,073 | \$ 93,684,471 |
| Increase/(Decrease) in Fund Balance | \$ (3,563,209) | \$ (4,596,065) | \$ 24,180 |
| Beginning Balance | \$ 5,682,032 | \$ 6,700,785 | \$ 4,594,561 |
| Ending Balance | \$ 2,118,823 | \$ 2,104,720 | \$ 4,618,741 |
| Internal Borrowing from RUMBL | \$ 2,489,841 | \$ 2,489,841 | \$ - |
| Ending Balance - Unrestricted General Reserve | \$ 4,608,664 | \$ 4,594,561 | \$ 4,618,741 |
| Reserve percentage | 5.00% | 4.82% | 5.00% |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|---------------------|-------------------------|
| District Total - Restricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 5,189,000 | \$ 5,522,731 | \$ 4,327,129 |
| Local Revenue | 2,289,093 | 2,520,438 | 2,209,772 |
| Federal Revenue | <u>4,543,288</u> | <u>3,803,204</u> | <u>4,142,757</u> |
| Total Revenue | \$ 12,021,381 | \$ 11,846,373 | \$ 10,679,658 |
| Expenditures | | | |
| Academic Salaries | \$ 588,173 | \$ 2,202,870 | \$ 779,145 |
| Classified Salaries | 2,420,904 | 4,271,364 | 2,572,756 |
| Benefits | 1,438,917 | 1,770,964 | 1,743,650 |
| Supplies | 762,332 | 675,099 | 16,322 |
| Services | 6,534,416 | 2,340,436 | 5,317,784 |
| Capital Outlay | 60,627 | 108,968 | - |
| Other Outgo/Payment to Students | <u>216,012</u> | <u>546,278</u> | <u>250,000</u> |
| Total Expenditures & Transfers Out | \$ 12,021,381 | \$ 11,915,980 | \$ 10,679,657 |
| Increase/(Decrease) in Fund Balance | \$ - | \$ (69,607) | \$ 0 |
| Beginning Balance | <u>\$ 2,084,427</u> | <u>\$ 1,395,453</u> | <u>\$ 1,325,846</u> |
| Ending Balance | <u>\$ 2,084,427</u> | <u>\$ 1,325,846</u> | <u>\$ 1,325,846</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Chabot College - Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 36,215,824 | \$ 36,215,824 | \$ 35,975,749 |
| Other State Revenue | 3,554,168 | 3,794,086 | 2,936,465 |
| Local Revenue | 3,246,133 | 3,280,563 | 3,812,878 |
| Federal Revenue | <u>3,651,294</u> | <u>3,087,512</u> | <u>3,153,602</u> |
| Total Revenue | 46,667,419 | 46,377,985 | 45,878,694 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 85,277 | 85,277 | 85,277 |
| Other | <u>236,333</u> | <u>283,894</u> | <u>247,801</u> |
| Total Transfers In | <u>321,610</u> | <u>369,171</u> | <u>333,078</u> |
| Total Revenue and Transfers In | \$ 46,989,029 | \$ 46,747,156 | \$ 46,211,772 |
| Expenditures | | | |
| Academic Salaries | \$ 23,987,948 | \$ 25,253,405 | \$ 24,231,599 |
| Classified Salaries | 6,632,086 | 7,635,978 | 7,435,827 |
| Benefits | 9,318,931 | 9,532,817 | 10,153,455 |
| Supplies | 538,895 | 645,028 | 256,187 |
| Services | 6,142,551 | 2,988,749 | 4,578,946 |
| Capital Outlay | 31,049 | 94,795 | 3,091 |
| Other Outgo/Payment to Students | <u>215,268</u> | <u>421,915</u> | <u>250,000</u> |
| Total Expenditures | 46,866,728 | 46,572,687 | 46,909,106 |
| Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 168,707 | 168,707 | 168,707 |
| Other | <u>200,000</u> | <u>325,000</u> | <u>325,000</u> |
| Total Transfers Out | <u>368,707</u> | <u>493,707</u> | <u>493,707</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(1,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 47,235,435 | \$ 47,066,394 | \$ 45,902,813 |
| Increase/(Decrease) in Fund Balance | \$ (246,406) | | |
| Beginning Balance | \$ 100,386 | | |
| Ending Balance | \$ (146,020) | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Chabot College - Unrestricted | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|---|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 36,215,824 | \$ 36,215,824 | \$ 35,975,749 |
| Other State Revenue | 222,480 | 222,480 | 222,480 |
| Local Revenue | 2,349,067 | 2,315,539 | 3,142,133 |
| Federal Revenue | <u>1,200</u> | <u>1,200</u> | <u>1,200</u> |
| Total Revenue | 38,788,571 | 38,755,043 | 39,341,562 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 85,277 | 85,277 | 85,277 |
| Other | <u>236,333</u> | <u>283,894</u> | <u>247,801</u> |
| Total Transfers In | <u>321,610</u> | <u>369,171</u> | <u>333,078</u> |
| Total Revenue and Transfers In | \$ 39,110,181 | \$ 39,124,214 | \$ 39,674,640 |
| Expenditures | | | |
| Academic Salaries | \$ 23,497,558 | \$ 23,601,908 | \$ 23,642,859 |
| Classified Salaries | 5,330,851 | 5,467,165 | 6,133,916 |
| Benefits | 8,440,601 | 8,488,169 | 9,206,227 |
| Supplies | - | 248,795 | 256,187 |
| Services | 1,718,870 | 1,135,537 | 1,129,694 |
| Capital Outlay | <u>-</u> | <u>11,233</u> | <u>3,091</u> |
| Total Expenditures | 38,987,880 | 38,952,807 | 40,371,974 |
| Intrafund Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 168,707 | 168,707 | 168,707 |
| Other | <u>200,000</u> | <u>325,000</u> | <u>325,000</u> |
| Total Intrafund Transfers Out | <u>368,707</u> | <u>493,707</u> | <u>493,707</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(1,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 39,356,587 | \$ 39,446,514 | \$ 39,365,681 |
| Increase/(Decrease) in Fund Balance | \$ (246,406) | | |
| Beginning Balance | \$ (548,063) | | |
| Ending Balance | <u>\$ (794,469)</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Chabot College - Restricted | 2011-12 <u>Adoption Budget</u> | 2011-12 <u>Projection</u> | 2012-13 <u>Tentative Budget</u> |
|---|-----------------------------------|------------------------------|---|
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 3,331,688 | \$ 3,571,606 | \$ 2,713,985 |
| Local Revenue | 897,066 | 965,024 | 670,745 |
| Federal Revenue | <u>3,650,094</u> | <u>3,086,312</u> | <u>3,152,402</u> |
| Total Revenue | \$ 7,878,848 | \$ 7,622,942 | \$ 6,537,132 |
| Expenditures | | | |
| Academic Salaries | \$ 490,390 | \$ 1,651,497 | \$ 588,740 |
| Classified Salaries | 1,301,235 | 2,168,813 | 1,301,911 |
| Benefits | 878,330 | 1,044,648 | 947,228 |
| Supplies | 538,895 | 396,233 | |
| Services | 4,423,681 | 1,853,212 | 3,449,252 |
| Capital Outlay | 31,049 | 83,562 | |
| Other Outgo/Payment to Students | <u>215,268</u> | <u>421,915</u> | <u>250,000</u> ▼ |
| Total Expenditures | \$ 7,878,848 | \$ 7,619,880 | \$ 6,537,132 |
| Increase/(Decrease) in Fund Balance | \$ - | | |
| Beginning Balance | \$ <u>648,449</u> | | |
| Ending Balance | \$ <u><u>648,449</u></u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Las Positas College - Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|---|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 22,898,554 | \$ 22,898,554 | \$ 23,033,749 |
| Other State Revenue | 1,977,974 | 2,024,336 | 1,753,129 |
| Local Revenue | 1,698,100 | 2,257,628 | 1,778,500 |
| Federal Revenue | <u>893,194</u> | <u>716,892</u> | <u>990,355</u> |
| Total Revenue | 27,467,822 | 27,897,410 | 27,555,733 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 93,270 | 93,270 | 93,270 |
| Other | <u>158,780</u> | <u>182,979</u> | <u>158,365</u> |
| Total Transfers In | <u>252,050</u> | <u>276,249</u> | <u>251,635</u> |
| Total Revenue and Transfers In | \$ 27,719,872 | \$ 28,173,659 | \$ 27,807,368 |
| Expenditures | | | |
| Academic Salaries | \$ 14,803,758 | \$ 15,739,373 | \$ 15,148,650 |
| Classified Salaries | 5,358,379 | 6,254,502 | 5,682,621 |
| Benefits | 6,014,112 | 6,439,100 | 6,502,653 |
| Supplies | 157,499 | 462,944 | 316,578 |
| Services | 3,404,574 | 1,027,531 | 2,700,440 |
| Capital Outlay | 29,578 | 25,406 | - |
| Other Outgo/Payment to Students | <u>-</u> | <u>105,020</u> | <u>-</u> |
| Total Expenditures | 29,767,900 | 30,053,876 | 30,350,942 |
| Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 94,156 | 94,156 | 94,156 |
| Other | <u>-</u> | <u>205,000</u> | <u>43,225</u> |
| Total Transfers Out | <u>94,156</u> | <u>299,156</u> | <u>137,381</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(1,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 29,862,056 | \$ 30,353,032 | \$ 28,988,323 |
| Increase/(Decrease) in Fund Balance | \$ (2,142,184) | | |
| Beginning Balance | \$ <u>251,918</u> | | |
| Ending Balance | \$ <u>(1,890,266)</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|-------------------|-------------------------|
| Las Positas College - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 22,898,554 | \$ 22,898,554 | \$ 23,033,749 |
| Other State Revenue | 148,320 | 148,320 | 148,320 |
| Local Revenue | <u>1,403,100</u> | <u>1,704,790</u> | <u>1,336,500</u> |
| Total Revenue | 24,449,974 | 24,751,664 | 24,518,569 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 93,270 | 93,270 | 93,270 |
| Other | <u>158,780</u> | <u>182,979</u> | <u>158,365</u> |
| Total Transfers In | <u>252,050</u> | <u>276,249</u> | <u>251,635</u> |
| Total Revenue and Transfers In | \$ 24,702,024 | \$ 25,027,913 | \$ 24,770,204 |
| Expenditures | | | |
| Academic Salaries | \$ 14,705,975 | \$ 15,188,000 | \$ 14,958,245 |
| Classified Salaries | 4,830,716 | 4,833,744 | 5,095,248 |
| Benefits | 5,730,758 | 5,992,155 | 6,103,464 |
| Supplies | - | 253,365 | 316,578 |
| Services | <u>1,482,603</u> | <u>667,928</u> | <u>840,243</u> |
| Total Expenditures | 26,750,052 | 26,935,192 | 27,313,778 |
| Intrafund Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 94,156 | 94,156 | 94,156 |
| Other | <u>-</u> | <u>205,000</u> | <u>43,225</u> |
| Total Intrafund Transfers Out | <u>94,156</u> | <u>299,156</u> | <u>137,381</u> |
| Budget Reductions | | | <u>(1,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 26,844,208 | \$ 27,234,348 | \$ 25,951,159 |
| Increase/(Decrease) in Fund Balance | \$ (2,142,184) | | |
| Beginning Balance | \$ (74,331) | | |
| Ending Balance | \$ (2,216,515) | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|--|------------------------|---------------------|-------------------------|
| Las Positas College - Restricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 1,829,654 | \$ 1,876,016 | \$ 1,604,809 |
| Local Revenue | 295,000 | 552,838 | 442,000 |
| Federal Revenue | <u>893,194</u> | <u>716,892</u> | <u>990,355</u> |
| Total Revenue | \$ 3,017,848 | \$ 3,145,746 | \$ 3,037,164 |
| Expenditures | | | |
| Academic Salaries | \$ 97,783 | \$ 551,373 | \$ 190,405 |
| Classified Salaries | 527,663 | 1,420,758 | 587,373 |
| Benefits | 283,354 | 446,945 | 399,189 |
| Supplies | 157,499 | 209,579 | - |
| Services | 1,921,971 | 359,603 | 1,860,197 |
| Capital Outlay | 29,578 | 25,406 | - |
| Other Outgo/Payment to Students | <u>-</u> | <u>105,020</u> | <u>-</u> |
| Total Expenditures | \$ 3,017,848 | \$ 3,118,684 | \$ 3,037,164 |
| Increase/(Decrease) in Fund Balance | \$ - | | |
| Beginning Balance | \$ 326,249 | | |
| Ending Balance | \$ 326,249 | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|----------------------|-------------------------|
| District Svcs/M&O/Contract Ed - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 16,546,774 | \$ 16,546,774 | \$ 16,451,316 |
| Other State Revenue | 156,000 | 156,000 | 155,853 |
| Local Revenue | <u>2,562,963</u> | <u>5,869,045</u> | <u>5,522,977</u> |
| Total Revenue | 19,265,737 | 22,571,819 | 22,130,146 |
| Transfers In | | | |
| Other | <u>121,447</u> | <u>165,157</u> | <u>140,036</u> |
| Total Transfers In | <u>121,447</u> | <u>165,157</u> | <u>140,036</u> |
| Total Revenue and Transfers In | \$ 19,387,184 | \$ 22,736,976 | \$ 22,270,182 |
| Expenditures | | | |
| Academic Salaries | \$ 20,000 | \$ 256,429 | \$ 245,001 |
| Classified Salaries | 9,878,459 | 9,374,859 | 9,468,756 |
| Benefits | 4,290,702 | 4,393,868 | 4,530,047 |
| Supplies | - | 866,372 | 826,430 |
| Services | 6,456,958 | 8,811,380 | 8,036,917 |
| Capital Outlay | <u>-</u> | <u>33,958</u> | <u>35,458</u> |
| Total Expenditures | 20,646,119 | 23,736,866 | 23,142,609 |
| Intrafund Transfers Out | | | |
| Other | <u>-</u> | <u>368</u> | <u>-</u> |
| Total Intrafund Transfers Out | <u>-</u> | <u>368</u> | <u>-</u> |
| Budget Reductions | <u>-</u> | <u>-</u> | <u>(1,500,000)</u> |
| Total Expenditures and Transfers Out | \$ 20,646,119 | \$ 23,737,234 | \$ 21,642,609 |
| Increase/(Decrease) in Fund Balance | \$ (1,258,935) | | |
| Beginning Balance | \$ - | | |
| Ending Balance | \$ (1,258,935) | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|-------------------|-------------------------|
| District Svcs/M&O/Contract Ed - Restricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 27,658 | \$ 29,658 | \$ 8,335 |
| Local Revenues | <u>1,097,027</u> | <u>1,002,576</u> | <u>1,097,027</u> |
| Total Revenue | \$ 1,124,685 | \$ 1,032,234 | \$ 1,105,362 |
| Expenditures | | | |
| Classified Salaries | \$ 592,006 | \$ 681,793 | \$ 683,472 |
| Benefits | 277,233 | 279,371 | 397,233 |
| Supplies | 65,938 | 69,287 | 16,322 |
| Services | 188,764 | 127,621 | 8,335 |
| Other Outgo/Payment to Students | <u>744</u> | <u>19,343</u> | <u>-</u> |
| Total Expenditures | \$ 1,124,685 | \$ 1,177,416 | \$ 1,105,362 |
| Increase/(Decrease) in Fund Balance | \$ - | | |
| Beginning Balance | <u>\$ 672,385</u> | | |
| Ending Balance | <u>\$ 672,385</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Contract Ed - Unrestricted | 2011-12 <u>Adoption Budget</u> | 2011-12 <u>Projection</u> | 2012-13 <u>Tentative Budget</u> |
|--|-----------------------------------|------------------------------|------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 156,000 | \$ 156,000 | \$ 155,853 |
| Local Revenue | <u>2,099,560</u> | <u>5,274,030</u> | <u>5,092,274</u> |
| Total Revenue | 2,255,560 | 5,430,030 | 5,248,127 |
| Transfers In | | | |
| Other | <u>6,250</u> | <u>22,771</u> | <u>-</u> |
| Total Transfers In | <u>6,250</u> | <u>22,771</u> | <u>-</u> |
| Total Revenue and Transfers In | \$ 2,261,810 | \$ 5,452,801 | \$ 5,248,127 |
| Expenditures | | | |
| Academic Salaries | \$ 20,000 | \$ - | \$ - |
| Classified Salaries | 613,483 | 567,255 | 572,133 |
| Benefits | 226,265 | 213,428 | 208,495 |
| Supplies | - | 58,945 | - |
| Services | 1,302,585 | 4,010,400 | 3,758,371 |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | 2,162,333 | 4,850,028 | 4,538,999 |
| Intrafund Transfers Out | | | |
| Other | <u>-</u> | <u>368</u> | <u>-</u> |
| Total Intrafund Transfers Out | <u>-</u> | <u>368</u> | <u>-</u> |
| Total Expenditures and Transfers Out | \$ 2,162,333 | \$ 4,850,396 | \$ 4,538,999 |
| Increase/(Decrease) in Fund Balance | <u>\$ 99,477</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund Contract Ed - Restricted | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 19,323 | \$ 19,323 | \$ - |
| Total Revenue | \$ 19,323 | \$ 19,323 | \$ - |
| Expenditures | | | |
| Benefits | - | (20) | - |
| Supplies | 2,278 | - | - |
| Services | 16,301 | - | - |
| Other Outgo/Payment to Students | 744 | 19,343 | - |
| Total Expenditures | \$ 19,323 | \$ 19,323 | \$ - |
| Increase/(Decrease) in Fund Balance | \$ - | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|--|------------------------|---------------------|-------------------------|
| District Services - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 8,071,880 | \$ 8,071,880 | \$ 7,902,834 |
| Local Revenue | <u>425,403</u> | <u>557,015</u> | <u>405,703</u> |
| Total Revenue | 8,497,283 | 8,628,895 | 8,308,537 |
| Transfers In | | | |
| Other | <u>71,000</u> | <u>98,189</u> | <u>91,000</u> |
| Total Transfers In | <u>71,000</u> | <u>98,189</u> | <u>91,000</u> |
| Total Revenue and Transfers In | \$ 8,568,283 | \$ 8,727,084 | \$ 8,399,537 |
| Expenditures | | | |
| Academic Salaries | \$ - | \$ 256,429 | \$ 245,001 |
| Classified Salaries | 5,450,018 | 4,992,646 | 5,147,747 |
| Benefits | 2,055,440 | 2,171,443 | 2,251,236 |
| Supplies | - | 83,755 | 90,993 |
| Services | 1,981,193 | 2,351,472 | 1,840,803 |
| Capital Outlay | <u>-</u> | <u>33,958</u> | <u>35,458</u> |
| Total Expenditures | \$ 9,486,651 | \$ 9,889,703 | \$ 9,611,238 |
| Budget Reductions | | | <u>(1,500,000)</u> |
| Total Expenditures | \$ 9,486,651 | \$ 9,889,703 | \$ 8,111,238 |
| Increase/(Decrease) in Fund Balance | \$ (918,368) | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund District Services - Restricted | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | \$ 8,335 | \$ 10,335 | \$ 8,335 |
| Local Revenue | <u>1,097,027</u> | <u>1,002,576</u> | <u>1,097,027</u> |
| Total Revenue | \$ 1,105,362 | \$ 1,012,911 | \$ 1,105,362 |
| Expenditures | | | |
| Classified Salaries | \$ 592,006 | \$ 681,793 | \$ 683,472 |
| Benefits | 277,233 | 279,391 | 397,233 |
| Supplies | 63,660 | 69,287 | 16,322 |
| Services | <u>172,463</u> | <u>127,621</u> | <u>8,335</u> |
| Total Expenditures | \$ 1,105,362 | \$ 1,158,093 | \$ 1,105,362 |
| Increase/(Decrease) in Fund Balance | <u><u>\$ -</u></u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|--|----------------------------|---------------------|-------------------------|
| Maintenance & Operations - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 8,474,894 | \$ 8,474,894 | \$ 8,548,482 |
| Local Revenue | <u>38,000</u> | <u>38,000</u> | <u>25,000</u> |
| Total Revenue | 8,512,894 | 8,512,894 | 8,573,482 |
| Transfers In | | | |
| Other | <u>44,197</u> | <u>44,197</u> | <u>49,036</u> |
| Total Transfers In | <u>44,197</u> | <u>44,197</u> | <u>49,036</u> |
| Total Revenue and Transfers In | \$ 8,557,091 | \$ 8,557,091 | \$ 8,622,518 |
| Expenditures | | | |
| Classified Salaries | \$ 3,814,958 | \$ 3,814,958 | \$ 3,748,876 |
| Benefits | 2,008,997 | 2,008,997 | 2,070,316 |
| Supplies | - | 723,672 | 735,437 |
| Services | <u>3,173,180</u> | <u>2,449,508</u> | <u>2,437,743</u> |
| Total Expenditures | \$ 8,997,135 | \$ 8,997,135 | \$ 8,992,372 |
| Increase/(Decrease) in Fund Balance | <u>\$ (440,044)</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|---------------------|-------------------------|
| District Central Services - Unrestricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| General Apportionment | \$ 5,789,231 | \$ 4,309,042 | \$ 6,046,474 |
| Total Revenue | 5,789,231 | 4,309,042 | 6,046,474 |
| Transfers In | | | |
| Admin & Fiscal/Sab Leave | 262,863 | 262,863 | 262,863 |
| Other | - | 853,000 | 684,288 |
| Total Transfers In | 262,863 | 1,115,863 | 947,151 |
| Total Revenue and Transfers In | \$ 6,052,094 | \$ 5,424,905 | \$ 6,993,625 |
| Expenditures | | | |
| RUMBL Benefits | \$ 4,855,797 | \$ 4,855,797 | \$ 5,296,797 |
| SERP Payments | 933,434 | 933,434 | 749,677 |
| Total Expenditures | 5,789,231 | 5,789,231 | 6,046,474 |
| Transfers Out | | | |
| Admin & Fiscal/Athletic Ins/Sab Leave | 178,547 | 178,547 | 178,547 |
| Other | - | 524,199 | 500,000 |
| Total Transfers Out | 178,547 | 702,746 | 678,547 |
| Total Expenditures & Transfers Out | \$ 5,967,778 | \$ 6,491,977 | \$ 6,725,021 |
| Increase/(Decrease) in Fund Balance | \$ 84,316 | | |
| Beginning Balance | \$ 6,304,426 | | |
| Ending Balance | \$ 6,388,742 | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| General Fund | 2011-12 | 2011-12 | 2012-13 |
|---|------------------------|-------------------|-------------------------|
| District Central Services - Restricted | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | | | |
| Other State Revenue | - | 45,451 | - |
| Local Revenue | - | - | - |
| Federal Revenue | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total Revenue | \$ - | \$ 45,451 | \$ - |
| Expenditures | | | |
| Academic Salaries | \$ - | \$ - | \$ - |
| Classified Salaries | - | - | - |
| Benefits | - | - | - |
| Supplies | - | - | - |
| Services | - | - | - |
| Capital Outlay | - | - | - |
| Other Outgo/Payment to Students | - | - | - |
| Other Payments to Students | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | \$ - | \$ - | \$ - |
| Increase/(Decrease) in Fund Balance | \$ - | | |
| Beginning Balance | <u>\$ 437,344</u> | | |
| Ending Balance | <u>\$ 437,344</u> | | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Cafeteria Fund District Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Cafeteria Operations | \$ 30,080 | \$ 22,025 | \$ 40,948 |
| Vending Commissions | 3,500 | 3,378 | 3,400 |
| Interest | <u>200</u> | <u>220</u> | <u>250</u> |
| Total Revenue | \$ 33,780 | \$ 25,623 | \$ 44,599 |
| Expenditures | | | |
| Classified Salaries | \$ 29,967 | \$ 28,872 | \$ 31,276 |
| Benefits | <u>17,842</u> | <u>21,310</u> | <u>19,649</u> |
| Total Expenditures | <u>\$ 47,809</u> | <u>\$ 50,182</u> | <u>\$ 50,925</u> |
| Increase/(Decrease) in Fund Balance | \$ (14,029) | \$ (24,559) | \$ (6,326) |
| Beginning Balance | <u>\$ 31,303</u> | <u>\$ 30,885</u> | <u>\$ 6,326</u> |
| Ending Balance | <u>\$ 17,274</u> | <u>\$ 6,326</u> | <u>\$ (0)</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Cafeteria Fund Chabot College | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Cafeteria Operations | \$ 30,000 | \$ 19,000 | \$ 37,848 |
| Interest | <u>100</u> | <u>50</u> | <u>50</u> |
| Total Revenue | \$ 30,100 | \$ 19,050 | \$ 37,898 |
| Expenditures | | | |
| Classified Salaries | \$ 23,810 | \$ 22,715 | \$ 25,119 |
| Benefits | <u>14,615</u> | <u>17,884</u> | <u>16,173</u> |
| Total Expenditures | <u>\$ 38,425</u> | <u>\$ 40,599</u> | <u>\$ 41,292</u> |
| Increase/(Decrease) in Fund Balance | \$ (8,325) | \$ (21,549) | \$ (3,394) |
| Beginning Balance | <u>\$ 8,783</u> | <u>\$ 9,844</u> | <u>\$ (11,705)</u> |
| Ending Balance | <u><u>\$ 458</u></u> | <u><u>\$ (11,705)</u></u> | <u><u>\$ (15,099)</u></u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Cafeteria Fund Las Positas College | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|---|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Cafeteria Operations | \$ 80 | \$ 3,025 | \$ 3,100 |
| Vending Commissions | 3,500 | 3,378 | 3,400 |
| Interest | <u>100</u> | <u>170</u> | <u>200</u> |
| Total Revenue | \$ 3,680 | \$ 6,573 | \$ 6,700 |
| Expenditures | | | |
| Classified Salaries | \$ 6,157 | \$ 6,157 | \$ 6,157 |
| Benefits | <u>3,227</u> | <u>3,426</u> | <u>3,476</u> |
| Total Expenditures | \$ 9,384 | \$ 9,583 | \$ 9,633 |
| Increase/(Decrease) in Fund Balance | \$ (5,704) | \$ (3,010) | \$ (2,933) |
| Beginning Balance | <u>\$ 22,520</u> | <u>\$ 21,041</u> | <u>\$ 18,031</u> |
| Ending Balance | <u>\$ 16,816</u> | <u>\$ 18,031</u> | <u>\$ 15,098</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Child Development Fund District Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | \$ 600,000 | \$ 581,000 | \$ 410,970 |
| Child Care Fees | 35,000 | 180,647 | 113,290 |
| Federal Revenue | 559,000 | 435,841 | 232,340 |
| Local Revenues | - | - | 100,000 |
| Interfund Transfers In | <u>200,000</u> | <u>530,000</u> | <u>368,225</u> |
| Total Revenue | \$ 1,394,000 | \$ 1,727,488 | \$ 1,224,825 |
| Expenditures | | | |
| Classified Salaries | \$ 846,000 | \$ 972,299 | \$ 926,841 |
| Benefits | 428,000 | 515,711 | 627,626 |
| Supplies | 84,000 | 64,538 | 5,000 |
| Services | 6,000 | 4,761 | 3,000 |
| Other Outgo | 30,000 | 30,000 | 30,000 |
| Interest Expense | - | 3,416 | - |
| Reduction (Chabot College) | <u>-</u> | <u>-</u> | <u>(216,002)</u> |
| Total Expenditures | \$ 1,394,000 | \$ 1,590,725 | \$ 1,376,465 |
| Increase/(Decrease) in Fund Balance | \$ - | \$ 136,763 | \$ (151,640) |
| Beginning Balance | \$ 0 | \$ 14,877 | \$ 151,640 |
| Ending Balance | <u>\$ 0</u> | <u>\$ 151,640</u> | <u>\$ -</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Child Development Fund Chabot College | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| State Revenue | \$ 600,000 | \$ 581,000 | \$ 410,970 |
| Child Care Fees | 35,000 | 86,693 | 13,290 |
| Federal Revenue | 559,000 | 435,841 | 232,340 |
| Local Revenues | - | - | 100,000 |
| Interfund Transfers In | <u>200,000</u> | <u>325,000</u> | <u>325,000</u> |
| Total Revenue | \$ 1,394,000 | \$ 1,428,534 | \$ 1,081,600 |
| Expenditures | | | |
| Classified Salaries | \$ 846,000 | \$ 857,134 | \$ 779,781 |
| Benefits | 428,000 | 440,392 | 538,427 |
| Supplies | 84,000 | 59,613 | - |
| Services | 6,000 | 2,251 | - |
| Other Outgo | 30,000 | 30,000 | 30,000 |
| Interest Expense | - | 3,416 | - |
| Reduction (Chabot College) | <u>-</u> | <u>-</u> | <u>(216,002)</u> |
| Total Expenditures | \$ 1,394,000 | \$ 1,392,806 | \$ 1,132,205 |
| Increase/(Decrease) in Fund Balance | \$ - | \$ 35,728 | \$ (50,605) |
| Beginning Balance | \$ 0 | \$ 14,877 | \$ 50,605 |
| Ending Balance | \$ 0 | \$ 50,605 | \$ (0) |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Child Development Fund Las Positas College | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|---|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Child Care Fees | \$ - | \$ 93,954 | \$ 100,000 |
| Interfund Transfers In | - | <u>205,000</u> | <u>43,225</u> |
| Total Revenue | <u>\$ -</u> | <u>\$ 298,954</u> | <u>\$ 143,225</u> |
| Expenditures | | | |
| Classified Salaries | \$ - | \$ 115,165 | \$ 147,060 |
| Benefits | - | 75,319 | 89,199 |
| Supplies | - | 4,925 | 5,000 |
| Services | - | <u>2,510</u> | <u>3,000</u> |
| Total Expenditures | <u>\$ -</u> | <u>\$ 197,919</u> | <u>\$ 244,260</u> |
| Increase/(Decrease) in Fund Balance | <u>\$ -</u> | <u>\$ 101,035</u> | <u>\$ (101,035)</u> |
| Beginning Balance | <u>\$ 0</u> | <u>\$ -</u> | <u>\$ 101,035</u> |
| Ending Balance | <u><u>\$ 0</u></u> | <u><u>\$ 101,035</u></u> | <u><u>\$ 0</u></u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Self Insurance Fund (RUMBL) | 2011-12 | 2011-12 | 2012-13 |
|---|----------------------------|----------------------------|--------------------------|
| District Total | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| Contract Services | \$ 4,855,797 | \$ 4,855,797 | \$ 5,296,797 |
| Interest | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Total Revenue | \$ 4,865,797 | \$ 4,865,797 | \$ 5,306,797 |
| Expenditures | | | |
| Services | <u>\$ 4,855,797</u> | <u>\$ 5,003,696</u> | <u>\$ 5,296,797</u> |
| Total Expenditures | <u>\$ 4,855,797</u> | <u>\$ 5,003,696</u> | <u>\$ 5,296,797</u> |
| Increase/(Decrease) in Fund Balance | \$ 10,000 | \$ (137,899) | \$ 10,000 |
| Beginning Balance | <u>\$ 3,031,216</u> | <u>\$ 2,994,086</u> | <u>\$ 366,346</u> |
| Ending Balance | <u><u>\$ 3,041,216</u></u> | <u><u>\$ 2,856,187</u></u> | <u><u>\$ 376,346</u></u> |
| Loan to Unrestricted General Reserve | <u>\$ 2,489,841</u> | <u>\$ 2,489,841</u> | |
| Ending Balance | <u><u>\$ 551,375</u></u> | <u><u>\$ 366,346</u></u> | |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Measure B Capital Project Fund District Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|--|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Interest | \$ 5,316,195 | \$ 5,031,917 | \$ 365,350 |
| Total Revenue | \$ 5,316,195 | \$ 5,031,917 | \$ 365,350 |
| Expenditures | | | |
| Classified Salaries | \$ 834,119 | \$ 770,784 | \$ 822,012 |
| Benefits | 335,142 | 288,412 | 335,326 |
| Supplies | 15,000 | 16,713 | 15,000 |
| Services | 1,000,000 | 2,031,984 | 1,200,000 |
| Capital Outlay | 55,425,739 | 54,649,282 | 60,236,187 |
| Other Outgo | <u>390,000</u> | <u>387,850</u> | <u>391,475</u> |
| Total Expenditures | \$ 58,000,000 | \$ 58,145,026 | \$ 63,000,000 |
| Increase/(Decrease) in Fund Balance | \$ (52,683,805) | \$ (53,113,108) | \$ (62,634,650) |
| Beginning Balance | <u>\$ 222,271,219</u> | <u>\$ 222,271,219</u> | <u>\$ 169,158,111</u> |
| Ending Balance | <u>\$ 169,587,414</u> | <u>\$ 169,158,111</u> | <u>\$ 106,523,461</u> |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Capital Projects Fund | 2011-12 | 2011-12 | 2012-13 |
|--|------------------------|---------------------|-------------------------|
| District Total | <u>Adoption Budget</u> | <u>Projection</u> | <u>Tentative Budget</u> |
| Revenue | | | |
| State Revenue | \$ 4,236,297 | \$ 3,973,000 | \$ 4,478,400 |
| Local Revenue | 1,200,000 | 923,254 | 1,762,247 |
| Interest | <u>16,500</u> | <u>20,288</u> | <u>20,000</u> |
| Total Revenue | \$ 5,452,797 | \$ 4,916,542 | \$ 6,260,647 |
| Expenditures | | | |
| Supplies | \$ - | \$ 5,914 | \$ 5,885 |
| Services | 16,335 | 375,238 | 374,872 |
| Capital Outlay | 4,116,563 | 3,326,540 | 4,891,000 |
| Interfund Transfers | <u>-</u> | <u>853,000</u> | <u>684,288</u> |
| Total Expenditures | \$ 4,132,898 | \$ 4,560,691 | \$ 5,956,046 |
| Increase/(Decrease) in Fund Balance | \$ 1,319,899 | \$ 355,850 | \$ 304,601 |
| Beginning Balance | \$ 3,838,898 | \$ 4,131,862 | \$ 4,487,712 |
| Ending Balance | \$ 5,158,797 | \$ 4,487,712 | \$ 4,792,313 |

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2012-13**

| Special Reserve Funds (Nike Project, COP) District Total | <u>2011-12 Adoption Budget</u> | <u>2011-12 Projection</u> | <u>2012-13 Tentative Budget</u> |
|---|------------------------------------|-------------------------------|-------------------------------------|
| Revenue | | | |
| Interest | \$ 15,000 | \$ 11,314 | \$ 12,000 |
| Total Revenue | \$ 15,000 | \$ 11,314 | \$ 12,000 |
| Expenditures | | | |
| Academic Salaries | \$ - | \$ 16,424 | \$ - |
| Benefits | - | 2,060 | - |
| Services | 10,000 | - | - |
| Capital Outlay | <u>866,155</u> | <u>296,474</u> | <u>584,670</u> |
| Total Expenditures | \$ 876,155 | \$ 314,958 | \$ 584,670 |
| Increase/(Decrease) in Fund Balance | \$ (861,155) | \$ (303,645) | \$ (572,670) |
| Beginning Balance | <u>\$ 3,699,127</u> | <u>\$ 3,698,307</u> | <u>\$ 3,394,662</u> |
| Ending Balance | <u>\$ 2,837,972</u> | <u>\$ 3,394,662</u> | <u>\$ 2,821,992</u> |

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.