

*Chabot – Las Positas
Community College District*



Tentative Budget

*Fiscal Year
Beginning July 1, 2010
and
Ending June 30, 2011*

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

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Chabot College

Dr. Celia Barberena - President

Las Positas College

Dr. DeRionne Pollard - President

Chabot - Las Positas Community College District

District Offices

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Pleasanton, CA 94588

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CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

GENERAL FUND

2010-2011

Submitted herein is the Tentative Budget for the fiscal year (FY) 2010-11. The Budget is primarily based on the Governor's May Revise, a plan that calls for closing a \$19.1 billion budget deficit projected through June 30, 2011. The Governor proposed to close the gap with \$12.2 billion in cuts, \$3.4 billion in federal funds and flexibility, \$2.6 billion in borrowing and funding shifts, and \$.9 billion in new revenues.

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

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:

Current Year (2009-10)

- Essentially unchanged from January proposal
- Increase in local property taxes (\$8.4 million)

Budget Year (2010-11)

- 2.21% growth in apportionments to fund 26,000 Full-Time Equivalent Students (FTES) statewide (\$126 million)
- -0.38% statutory COLA, which is applied as a negative adjustment to apportionments and applicable to categorical programs (-\$22.9 million)
- Proposition 98 funding is essentially unchanged from 2009-10
- Apportionment deferrals continue as implemented for 2009-10
- Maintains student fees at current \$26 per-unit level
- Retracted January proposal to suspend new awards for the Cal Grant Competitive program
- Elimination of CalWORKs program
- Downward revision of \$6 million in 2010-11 local property tax revenues, which would be backfilled with state general apportionment
- Reduction of approximately \$6 million in federal TANF funds as a result of elimination of the CalWORKs program
- Redirect \$26.7 million in state funding previously provided for CalWORKs to support categorical expenditures through the Categorical Flexibility provision

- Add Extended Opportunity Programs and Services (EOPS), Basic Skills, and Fund for Student Success to Categorical Flexibility
- Suspend Full-Time Faculty Obligation
- Lift restrictions on contracting out (SB 1419)
- Reduction of \$10 million from Part-Time Faculty Compensation
- Reduction of \$10 million from Extended Opportunity Programs and Services (EOPS)
- Increase in Career Technical Education (CTE) program funding pursuant to SB70 (\$20 million)

Tentative Budget Assumptions

- Maintain a schedule to serve 17,042 Full-Time Equivalent Students (FTES)
- -0.38% COLA (-\$317,341); deficit coefficient
- 1.08% growth funding (\$982,697)
- Step/column and longevity increases are included in the compensation expenditures
- Health and welfare benefits (medical, dental, life insurance, vision) premium increases are budgeted as follows: Anthem BC HMO 15.5%, Anthem BC PPO 9.5%, Kaiser 4.8% and dental, vision, and life 10.0%
- Retiree health benefits premiums increased by \$403,065
- Supplemental Employee Retirement Plan (SERP) savings and annuity payments are included
- Premium increases for property and liability insurance 5%
- Increase in custodial staffing due to new buildings
- Increase in utilities
- Budget reduction matrix from 2009-10 continued

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

Personnel

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

Fiscal Responsibility

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

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund District Total	<u>2009-10 Adopted Budget</u>	<u>2009-10 Projection</u>	<u>2010-11 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 87,955,079	\$ 84,412,553	\$ 86,819,076
Other	9,534,611	6,849,462	5,492,847
Local Revenues			
Other	14,788,119	12,824,078	12,881,038
Federal Revenues	<u>2,123,379</u>	<u>2,178,714</u>	<u>3,399,988</u>
Total Estimated Revenues	\$ 114,401,188	\$ 106,264,807	\$ 108,592,949
State Budget Reductions	<u>\$ (5,267,599)</u>		
Total Adjusted Revenue	<u>\$ 109,133,589</u>		
Expenditures			
Academic Salaries	\$ 45,414,153	\$ 45,603,732	\$ 41,907,513
Classified Salaries	27,174,998	26,760,765	24,582,241
Benefits	19,666,529	19,488,394	20,871,975
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,000
Supplies/Services/Capital Outlay	21,714,633	15,539,337	16,323,791
Other Outgo/Payment to Students	<u>1,685,188</u>	<u>1,362,297</u>	<u>360,000</u>
Total Expenditures	\$ 119,641,875	\$ 113,310,379	\$ 109,028,881
Net Transfers	<u>\$ (771,463)</u>	<u>\$ (1,032,978)</u>	<u>\$ (435,932)</u>
Total Expenditures & Transfers	\$ 118,870,412	<u>\$ 112,277,401</u>	<u>\$ 108,592,949</u>
State Budget Reductions	<u>\$ (6,261,816)</u>		
Total Adjusted Expenditures	<u>\$ 112,608,596</u>		
Increase/(Decrease) in Fund Balance	\$ (3,475,007)	\$ (6,012,594)	\$ -
Beginning Balance	<u>\$ 14,619,565</u>	<u>\$ 14,629,442</u>	<u>\$ 8,616,848</u>
Ending Balance	<u><u>\$ 11,144,558</u></u>	<u><u>\$ 8,616,848</u></u>	<u><u>\$ 8,616,848</u></u>
<u>Components of Ending Balance</u>			
General Reserve for Economic Uncertainties			\$ 4,883,495
Other Reserves: Sabbatical; Legal: Energy			\$ 648,883
Site Ending Balances and Designated Funds			\$ 450,000
Restricted Accounts Ending Balance			\$ 2,161,614
Undesignated Ending Balance			<u>\$ 472,856</u>
Total			\$ 8,616,848

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
District Total - Unrestricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
Total General Apportionment	\$ 87,715,357	\$ 84,172,831	\$ 86,579,354
Other	1,195,993	755,858	870,800
Local Revenues			
Other	10,034,821	9,857,267	9,782,608
Federal Revenues	<u>1,200</u>	<u>359,392</u>	<u>1,200</u>
Total Estimated Revenues	\$ 98,947,371	\$ 95,145,348	\$ 97,233,962
State Budget Reductions	<u>\$ (3,370,000)</u>		
Total Adjusted Revenue	95,577,371		
Expenditures			
Academic Salaries	\$ 43,770,971	\$ 43,908,106	\$ 41,128,711
Classified Salaries	22,533,287	21,884,725	21,364,914
Benefits	17,981,390	17,996,809	19,171,568
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,000
Supplies/Services/Capital Outlay	14,660,848	12,761,583	10,661,340
Other Outgo/Payment to Students	<u>1,255,188</u>	<u>963,047</u>	<u>360,000</u>
Total Expenditures	\$ 104,188,058	\$ 102,070,122	\$ 97,669,894
Net Transfers	<u>\$ (771,463)</u>	<u>\$ (1,032,978)</u>	<u>\$ (435,932)</u>
Total Expenditures & Transfers	\$ 103,416,595	\$ 101,037,145	\$ 97,233,962
State Budget Reductions	<u>\$ (4,364,217)</u>		
Total Adjusted Expenditures	\$ 99,052,378		
Increase/(Decrease) in Fund Balance	\$ (3,475,007)	\$ (5,891,796)	\$ -
Beginning Balance	<u>\$ 11,107,122</u>	<u>\$ 12,347,030</u>	<u>\$ 6,455,233</u>
Ending Balance	<u><u>\$ 7,632,115</u></u>	<u><u>\$ 6,455,233</u></u>	<u><u>\$ 6,455,233</u></u>
<u>Components of Ending Balance</u>			
General Reserve for Economic Uncertainties			\$ 4,883,495
Other Reserves: Sabbatical; Legal; Adjunct			\$ 648,883
Site Ending Balances and Designated Funds			\$ 450,000
Undesignated Ending Balance			<u>\$ 472,856</u>
Total			<u>\$ 6,455,233</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
District Total - Restricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 239,722	\$ 239,722	\$ 239,722
Other	8,338,618	6,093,603	4,622,047
Local Revenues			
Other	4,753,298	2,966,811	3,098,430
Federal Revenues	<u>2,122,179</u>	<u>1,819,322</u>	<u>3,398,788</u>
Total Estimated Revenues	\$ 15,453,817	\$ 11,119,459	\$ 11,358,987
State Budget Reductions	<u>\$ (1,897,599)</u>		
Total Adjusted Revenue	\$ 13,556,218		
Expenditures			
Academic Salaries	\$ 1,643,182	\$ 1,695,626	\$ 778,802
Classified Salaries	4,641,711	4,876,040	3,217,327
Benefits	1,685,139	1,491,586	1,700,407
Supplies/Services/Capital Outlay	7,053,785	2,777,754	5,662,451
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo/Payment to Students	<u>430,000</u>	<u>399,250</u>	<u>-</u>
Total Expenditures	\$ 15,453,817	\$ 11,240,256	\$ 11,358,987
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 15,453,817	\$ 11,240,256	\$ 11,358,987
State Budget Reductions	<u>\$ (1,897,599)</u>		
Total Adjusted Expenditures	\$ 13,556,218		
Increase/(Decrease) in Fund Balance	\$ -	\$ (120,798)	\$ -
Beginning Balance	<u>\$ 3,512,443</u>	<u>\$ 2,282,412</u>	<u>\$ 2,161,614</u>
Ending Balance	<u><u>\$ 3,512,443</u></u>	<u><u>\$ 2,161,614</u></u>	<u><u>\$ 2,161,614</u></u>

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CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund Chabot College - Total	2009-10 <u>Adopted Budget</u>	2009-10 <u>Projection</u>	2010-11 <u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 41,745,578	\$ 40,314,658	\$ 39,159,631
Other	5,257,793	3,824,105	3,095,772
Local Revenues			
Other	4,113,963	3,153,248	2,766,150
Federal Revenues	<u>1,411,358</u>	<u>1,474,827</u>	<u>2,426,106</u>
Total Estimated Revenues	\$ 52,528,692	\$ 48,766,838	\$ 47,447,659
State Budget Reductions	<u>\$ (2,630,849)</u>		
Total Adjusted Revenue	\$ 49,897,843		
Expenditures			
Academic Salaries	\$ 27,563,415	\$ 27,288,074	\$ 25,759,738
Classified Salaries	9,222,532	9,182,755	7,777,774
Benefits	9,566,813	9,085,786	9,675,071
Supplies/Services/Capital Outlay	6,610,632	3,240,136	4,400,483
Other Outgo/Payment to Students	<u>660,000</u>	<u>613,294</u>	<u>360,000</u>
Total Expenditures	\$ 53,623,392	\$ 49,410,045	\$ 47,973,066
Net Transfers	<u>\$ (879,365)</u>	<u>\$ (879,365)</u>	<u>\$ (525,407)</u>
Total Expenditures & Transfers	\$ 52,744,027	\$ 48,530,680	\$ 47,447,659
State Budget Reductions	<u>\$ (2,944,988)</u>		
Total Adjusted Expenditures	\$ 49,799,039		
Increase/(Decrease) in Fund Balance	\$ 98,804	\$ 236,159	\$ -
Beginning Balance	<u>\$ 2,478,301</u>	<u>\$ 419,991</u>	<u>\$ 656,150</u>
Ending Balance	<u>\$ 2,577,105</u>	<u>\$ 656,150</u>	<u>\$ 656,150</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund Chabot College - Unrestricted	2009-10 <u>Adopted Budget</u>	2009-10 <u>Projection</u>	2010-11 <u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 41,598,342	\$ 40,167,422	\$ 39,015,797
Other	561,478	264,231	222,480
Local Revenues			
Other	2,306,535	2,100,091	2,130,718
Federal Revenues	<u>1,200</u>	<u>208,564</u>	<u>1,200</u>
Total Estimated Revenues	\$ 44,467,555	\$ 42,740,308	\$ 41,370,195
State Budget Reductions	<u>\$ (1,599,904)</u>		
Total Adjusted Revenue	\$ 42,867,651		
Expenditures			
Academic Salaries	\$ 26,530,604	\$ 26,334,070	\$ 25,289,095
Classified Salaries	6,797,157	6,722,059	6,165,359
Benefits	8,644,357	8,360,742	8,836,520
Supplies/Services/Capital Outlay	3,230,137	1,571,396	1,244,628
Other Outgo/Payment to Students	<u>360,000</u>	<u>291,060</u>	<u>360,000</u>
Total Expenditures	\$ 45,562,255	\$ 43,279,326	\$ 41,895,602
Net Transfers	<u>\$ (879,365)</u>	<u>\$ (879,365)</u>	<u>\$ (525,407)</u>
Total Expenditures & Transfers	\$ 44,682,890	\$ 42,399,961	\$ 41,370,195
State Budget Reductions	<u>\$ (1,914,043)</u>		
Total Adjusted Expenditures	\$ 42,768,847		
Increase/(Decrease) in Fund Balance	\$ 98,804	\$ 340,347	\$ -
Beginning Balance	<u>\$ (843,138)</u>	<u>\$ (340,347)</u>	<u>\$ -</u>
Ending Balance	<u><u>\$ (744,334)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund Chabot College - Restricted	<u>2009-10 Adopted Budget</u>	<u>2009-10 Projection</u>	<u>2010-11 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 147,236	\$ 147,236	\$ 143,834
Other	4,696,315	3,559,874	2,873,292
Local Revenues			
Other	1,807,428	1,053,158	635,432
Federal Revenues	<u>1,410,158</u>	<u>1,266,263</u>	<u>2,424,906</u>
Total Estimated Revenues	\$ 8,061,137	\$ 6,026,530	\$ 6,077,464
State Budget Reductions	<u>\$ (1,030,945)</u>		
Total Adjusted Revenue	7,030,192		
Expenditures			
Academic Salaries	\$ 1,032,811	\$ 954,004	\$ 470,643
Classified Salaries	2,425,375	2,460,696	1,612,415
Benefits	922,456	725,044	838,551
Supplies/Services/Capital Outlay	3,380,495	1,668,741	3,155,855
Other Outgo/Payment to Students	<u>300,000</u>	<u>322,234</u>	<u>-</u>
Total Expenditures	\$ 8,061,137	\$ 6,130,719	\$ 6,077,464
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 8,061,137	\$ 6,130,719	\$ 6,077,464
State Budget Reductions	<u>\$ (1,030,945)</u>		
Total Adjusted Expenditures	\$ 7,030,192		
Increase/(Decrease) in Fund Balance	\$ -	\$ (104,188)	\$ -
Beginning Balance	<u>\$ 3,321,440</u>	<u>\$ 760,338</u>	<u>\$ 656,150</u>
Ending Balance	<u><u>\$ 3,321,440</u></u>	<u><u>\$ 656,150</u></u>	<u><u>\$ 656,150</u></u>

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CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
Las Positas College - Total	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 26,317,113	\$ 25,454,526	\$ 25,201,939
Other	2,908,878	2,484,006	1,683,740
Local Revenues			
Other	1,791,143	2,246,181	2,421,690
Federal Revenues	<u>712,021</u>	<u>675,945</u>	<u>973,882</u>
Total Estimated Revenues	\$ 31,729,155	\$ 30,860,659	\$ 30,281,251
State Budget Reductions	<u>\$ (1,629,275)</u>		
Total Adjusted Revenue	\$ 30,099,880		
Expenditures			
Academic Salaries	\$ 17,082,737	\$ 17,855,961	\$ 16,147,775
Classified Salaries	6,529,495	6,465,474	5,456,253
Benefits	5,447,393	5,966,319	6,312,357
Supplies/Services/Capital Outlay	3,323,162	1,901,163	2,733,661
Other Outgo/Payment to Students	<u>130,000</u>	<u>57,901</u>	<u>-</u>
Total Expenditures	\$ 32,512,787	\$ 32,246,818	\$ 30,650,045
Net Transfers	<u>\$ (811,313)</u>	<u>\$ (1,072,828)</u>	<u>\$ (368,794)</u>
Total Expenditures & Transfers	\$ 31,701,474	\$ 31,173,990	\$ 30,281,251
State Budget Reductions	<u>\$ (1,708,800)</u>		
Total Adjusted Expenditures	\$ 29,992,674		
Increase/(Decrease) in Fund Balance	\$ 107,206	\$ (313,332)	\$ -
Beginning Balance	<u>\$ 754,562</u>	<u>\$ 352,228</u>	<u>\$ 38,896</u>
Ending Balance	<u><u>\$ 861,768</u></u>	<u><u>\$ 38,896</u></u>	<u><u>\$ 38,896</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
Las Positas College - Unrestricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 26,224,627	\$ 25,362,040	\$ 25,106,051
Other	198,515	198,515	148,320
Local Revenues			
Other	1,354,143	1,732,200	1,894,690
Federal Revenues	-	122,886	-
Total Estimated Revenues	\$ 27,777,285	\$ 27,415,641	\$ 27,149,061
State Budget Reductions	<u>\$ (1,014,518)</u>		
Total Adjusted Revenue	\$ 26,762,767		
Expenditures			
Academic Salaries	\$ 16,472,366	\$ 17,189,236	\$ 15,839,616
Classified Salaries	5,053,632	4,961,132	4,687,254
Benefits	4,990,135	5,510,488	5,843,277
Supplies/Services/Capital Outlay	2,044,785	1,157,386	1,147,708
Other Outgo/Payment to Students	-	(16,441)	-
Total Expenditures	\$ 28,560,917	\$ 28,801,801	\$ 27,517,855
Net Transfers	<u>\$ (811,313)</u>	<u>\$ (1,072,828)</u>	<u>\$ (368,794)</u>
Total Expenditures & Transfers	\$ 27,749,604	\$ 27,728,973	\$ 27,149,061
State Budget Reductions	<u>\$ (1,094,043)</u>		
Total Adjusted Expenditures	\$ 26,655,561		
Increase/(Decrease) in Fund Balance	\$ 107,206	\$ (313,332)	\$ -
Beginning Balance	<u>\$ 313,332</u>	<u>\$ 313,332</u>	<u>\$ 0</u>
Ending Balance	<u><u>\$ 420,538</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
Las Positas College - Restricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 92,486	\$ 92,486	\$ 95,888
Other	2,710,363	2,285,491	1,535,420
Local Revenues			
Other	437,000	513,981	527,000
Federal Revenues	<u>712,021</u>	<u>553,059</u>	<u>973,882</u>
Total Estimated Revenues	\$ 3,951,870	\$ 3,445,018	\$ 3,132,190
State Budget Reductions	<u>\$ (614,757)</u>		
Total Adjusted Revenue	\$ 3,337,113		
Expenditures			
Academic Salaries	\$ 610,371	\$ 666,725	\$ 308,159
Classified Salaries	1,475,863	1,504,343	768,999
Benefits	457,259	455,831	469,080
Supplies/Services/Capital Outlay	1,278,377	743,777	1,585,953
Other Outgo/Payment to Students	<u>130,000</u>	<u>74,342</u>	<u>-</u>
Total Expenditures	\$ 3,951,870	\$ 3,445,018	\$ 3,132,190
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 3,951,870	\$ 3,445,018	\$ 3,132,190
State Budget Reductions	<u>\$ (614,757)</u>		
Total Adjusted Expenditures	\$ 3,337,113		
Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Balance	<u>\$ 441,230</u>	<u>\$ 38,896</u>	<u>\$ 38,896</u>
Ending Balance	<u><u>\$ 441,230</u></u>	<u><u>\$ 38,896</u></u>	<u><u>\$ 38,896</u></u>

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CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
District Svcs/M&O/Contract Ed - Total	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 19,892,388	\$ 18,643,369	\$ 22,457,506
Other	1,367,940	541,351	713,335
Local Revenues			
Other	8,883,013	7,424,648	7,693,198
Federal Revenues	-	27,942	-
Total Estimated Revenues	\$ 30,143,341	\$ 26,637,310	\$ 30,864,039
State Budget Reductions	<u>\$ (1,007,475)</u>		
Total Adjusted Revenue	\$ 29,135,866		
Expenditures			
Academic Salaries	\$ 768,001	\$ 459,697	\$ -
Classified Salaries	11,422,970	11,112,535	11,348,215
Benefits	4,652,323	4,436,290	4,884,547
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,000
Supplies/Services/Capital Outlay	11,780,839	10,398,038	9,189,647
Other Outgo/Payment to Students	<u>895,188</u>	<u>691,102</u>	<u>-</u>
Total Expenditures	\$ 33,505,695	\$ 31,653,516	\$ 30,405,770
Net Transfers	<u>\$ 919,215</u>	<u>\$ 919,215</u>	<u>\$ 458,269</u>
Total Expenditures & Transfers	\$ 34,424,910	\$ 32,572,731	\$ 30,864,039
State Budget Reductions	<u>\$ (1,608,028)</u>		
Total Adjusted Expenditures	\$ 32,816,882		
Increase/(Decrease) in Fund Balance	\$ (3,681,016)	\$ (5,935,421)	\$ -
Beginning Balance	<u>\$ 11,386,701</u>	<u>\$ 13,857,223</u>	<u>\$ 7,921,802</u>
Ending Balance	<u><u>\$ 7,705,685</u></u>	<u><u>\$ 7,921,802</u></u>	<u><u>\$ 7,921,802</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
District Svcs/M&O/Contract Ed - Unrestricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 19,892,388	\$ 18,643,369	\$ 22,457,506
Other	436,000	293,112	500,000
Local Revenues			
Other	6,374,143	6,024,976	5,757,200
Federal Revenues	-	27,942	-
Total Estimated Revenues	\$ 26,702,531	\$ 24,989,399	\$ 28,714,706
State Budget Reductions	<u>\$ (755,578)</u>		
Total Adjusted Revenue	\$ 25,946,953		
Expenditures			
Academic Salaries	\$ 768,001	\$ 384,801	\$ -
Classified Salaries	10,682,498	10,201,534	10,512,301
Benefits	4,346,898	4,125,579	4,491,771
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,000
Supplies/Services/Capital Outlay	9,385,926	10,032,802	8,269,004
Other Outgo/Payment to Students	<u>895,188</u>	<u>688,428</u>	<u>-</u>
Total Expenditures	\$ 30,064,885	\$ 29,988,996	\$ 28,256,437
Net Transfers	<u>\$ 919,215</u>	<u>\$ 919,215</u>	<u>\$ 458,269</u>
Total Expenditures & Transfers	\$ 30,984,100	\$ 30,908,211	\$ 28,714,706
State Budget Reductions	<u>\$ (1,356,131)</u>		
Total Adjusted Expenditures	\$ 29,627,969		
Increase/(Decrease) in Fund Balance	\$ (3,681,016)	\$ (5,918,812)	\$ -
Beginning Balance	<u>\$ 11,636,928</u>	<u>\$ 12,374,045</u>	<u>\$ 6,455,233</u>
Ending Balance	<u>\$ 7,955,911</u>	<u>\$ 6,455,233</u>	<u>\$ 6,455,233</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

General Fund	2009-10	2009-10	2010-11
District Svcs/M&O/Contract Ed - Restricted	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	931,940	248,239	213,335
Local Revenues			
Other	2,508,870	1,399,672	1,935,998
Federal Revenues			
	<u>-</u>	<u>-</u>	<u>-</u>
Total Estimated Revenues	\$ 3,440,810	\$ 1,647,911	\$ 2,149,333
State Budget Reductions	<u>\$ (251,897)</u>		
Total Adjusted Revenue	\$ 3,188,913		
Expenditures			
Academic Salaries	\$ -	\$ 74,897	\$ -
Classified Salaries	740,472	911,002	835,914
Benefits	305,425	310,711	392,776
Supplies/Services/Capital Outlay	2,394,913	365,236	920,643
Other Outgo/Payment to Students	<u>-</u>	<u>2,674</u>	<u>-</u>
Total Expenditures	\$ 3,440,810	\$ 1,664,520	\$ 2,149,333
Net Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures & Transfers	\$ 3,440,810	\$ 1,664,520	\$ 2,149,333
State Budget Reductions	<u>\$ (251,897)</u>		
Total Adjusted Expenditures	\$ 3,188,913		
Increase/(Decrease) in Fund Balance	\$ -	\$ (16,609)	\$ -
Beginning Balance	<u>\$ (250,226)</u>	<u>\$ 1,483,178</u>	<u>\$ 1,466,569</u>
Ending Balance	<u>\$ (250,226)</u>	<u>\$ 1,466,569</u>	<u>\$ 1,466,569</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Cafeteria Fund	2009-10	2009-10	2010-11
District Total	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
Cafeteria Operations	\$ 20,000	\$ 21,418	\$ 25,000
Vending Commissions	7,830	-	-
Catering Truck	-	-	-
Interest	200	234	250
Interfund Transfers In	-	-	-
	<hr/>	<hr/>	<hr/>
Total Estimated Revenues	\$ 28,030	\$ 21,653	\$ 25,250
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	28,129	16,704	28,703
Benefits	14,774	10,937	16,158
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 42,903	\$ 27,642	\$ 44,861
Increase/(Decrease) in Fund Balance	\$ (14,873)	\$ (5,989)	\$ (19,611)
Beginning Balance	<u>\$ 44,186</u>	<u>\$ 44,340</u>	<u>\$ 38,351</u>
Ending Balance	<u>\$ 29,313</u>	<u>\$ 38,351</u>	<u>\$ 18,740</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Child Development Fund District Total	2009-10 <u>Adopted Budget</u>	2009-10 <u>Projection</u>	2010-11 <u>Budget</u>
Estimated Revenues			
State Revenues	\$ 900,711	\$ 859,811	\$ 909,352
Child Care Fees	163,720	158,234	177,720
Federal Revenues	566,000	405,253	609,159
Local Revenues	-	-	-
Interest	-	(2,184)	-
Interfund Transfers In	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>
Total Estimated Revenues	\$ 1,990,431	\$ 1,781,114	\$ 2,056,231
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	1,343,520	1,214,908	1,341,013
Benefits	604,679	437,857	652,928
Supplies	42,232	77,097	58,960
Services	-	3,330	3,330
Capital Outlay	-	-	-
Other Outgo	-	30,000	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 1,990,431	\$ 1,763,192	\$ 2,056,231
Increase/(Decrease) in Fund Balance	\$ -	\$ 17,922	\$ -
Beginning Balance	<u>\$ -</u>	<u>\$ 16,551</u>	<u>\$ 34,473</u>
Ending Balance	<u><u>\$ -</u></u>	<u><u>\$ 34,473</u></u>	<u><u>\$ 34,473</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Self Insurance Fund (RUMBL) District Total	2009-10 <u>Adopted Budget</u>	2009-10 <u>Projection</u>	2010-11 <u>Budget</u>
Estimated Revenues			
Contract Services	\$ 3,986,374	\$ 3,986,374	\$ 4,414,361
Interest	50,000	13,407	\$ 15,000
Interfund Transfers	<u>505,000</u>	<u>505,000</u>	<u>-</u>
Total Estimated Revenues	\$ 4,541,374	\$ 4,504,781	\$ 4,429,361
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	3,986,374	4,304,294	4,414,361
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 3,986,374	\$ 4,304,294	\$ 4,414,361
Increase/(Decrease) in Fund Balance	\$ 555,000	\$ 200,487	\$ 15,000
Beginning Balance	<u>\$ 2,690,413</u>	<u>\$ 2,687,273</u>	<u>\$ 2,887,760</u>
Ending Balance	<u><u>\$ 3,245,413</u></u>	<u><u>\$ 2,887,760</u></u>	<u><u>\$ 2,902,760</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Measure B Capital Project Fund District Total	<u>2009-10 Adopted Budget</u>	<u>2009-10 Projection</u>	<u>2010-11 Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Property Tax	-	-	-
Interest	13,000,000	12,083,455	11,701,207
Interfund Transfers	-	-	-
Insurance Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 13,000,000	\$ 12,083,455	\$ 11,701,207
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	925,299	827,186	928,811
Benefits	317,712	279,278	370,197
Supplies	25,000	13,234	15,000
Services	500,000	611,420	600,000
Capital Outlay	112,231,989	99,160,905	65,085,992
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	390,188	400,000
Total Expenditures	\$ 114,000,000	\$ 101,282,212	\$ 67,400,000
Increase/(Decrease) in Fund Balance	\$ (101,000,000)	\$ (89,198,757)	\$ (55,698,793)
Beginning Balance	<u>\$ 364,965,753</u>	<u>\$ 344,602,661</u>	<u>\$ 255,403,904</u>
Ending Balance	<u>\$ 263,965,753</u>	<u>\$ 255,403,904</u>	<u>\$ 199,705,111</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Capital Projects Fund District Total	2009-10 <u>Adopted Budget</u>	2009-10 <u>Projection</u>	2010-11 <u>Budget</u>
Estimated Revenues			
State Revenues	\$ 421,297	\$ 162,750	\$ 350,297
Local Revenues	-	-	-
Interest	-	-	-
Interfund Transfers	390,188	390,188	400,000
Trustee Asset Proceed	5,000	21,000	3,000
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 816,485	\$ 573,938	\$ 753,297
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	-	-	-
Capital Outlay	508,374	289,827	515,297
Other Outgo	390,188	390,188	400,000
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 898,562	\$ 680,015	\$ 915,297
Increase/(Decrease) in Fund Balance	\$ (82,077)	\$ (106,077)	\$ (162,000)
Beginning Balance	<u>\$ 2,874,385</u>	<u>\$ 2,391,181</u>	<u>\$ 2,285,104</u>
Ending Balance	<u>\$ 2,792,308</u>	<u>\$ 2,285,104</u>	<u>\$ 2,123,104</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET
2010-11

Special Reserve Funds (Nike Project, COP)	2009-10	2009-10	2010-11
District Total	<u>Adopted Budget</u>	<u>Projection</u>	<u>Budget</u>
Estimated Revenues			
State Revenues	\$ -	\$ -	\$ -
Local Revenues	-	-	-
Interest	75,000	35,000	35,000
Interfund Transfers	-	-	-
Trustee Asset Proceed	-	-	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
Total Estimated Revenues	\$ 75,000	\$ 35,000	\$ 35,000
Expenditures			
Academic Salaries	\$ -	\$ 12,318	\$ -
Classified Salaries	-	-	15,000
Benefits	-	1,382	2,000
Supplies	-	-	6,000
Services	16,121	4,676	-
Capital Outlay	980,000	-	980,000
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
Total Expenditures	\$ 996,121	\$ 18,376	\$ 1,003,000
Increase/(Decrease) in Fund Balance	\$ (921,121)	\$ 16,624	\$ (968,000)
Beginning Balance	<u>\$ 3,778,236</u>	<u>\$ 3,773,516</u>	<u>\$ 3,790,140</u>
Ending Balance	<u>\$ 2,857,115</u>	<u>\$ 3,790,140</u>	<u>\$ 2,822,140</u>

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