

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



***Tentative Budget***

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

# **CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT**

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Ms. Judy Hutchinson – Budget Officer

## **Chabot College**

Dr. Celia Barberena - President

## **Las Positas College**

Dr. DeRionne Pollard - President

**Chabot - Las Positas Community College District  
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# CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

## TENTATIVE BUDGET

### GENERAL FUND

2008-2009

The purpose of the District budget is to outline the resources and the expenditure of those resources needed to accomplish the District's educational goals and objectives. In order to project the budget, a series of assumptions about district conditions must be determined. These assumptions are then inserted into the State and District formulas to determine next year's budget.

The Tentative Budget is largely based on the Governor's "May Revise" proposal briefly summarized as follows:

#### Lottery Borrowing and Backup Sales Tax Increase

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

#### Proposition 98

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

#### Current Year 2007-08

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

#### Budget Year 2008-09

- The *May Revise* proposes to fund an additional \$35.5 million for growth, bringing the total available to \$95.5 million, equal to a 1.67% growth. The January proposal provided only a 1% increase in enrollment growth
- The proposal includes an augmentation of \$138.7 million to backfill the reduction in estimated property tax revenue

- The proposal reduces State Categorical Program revenues by an average of 7.30%. It includes programs such as EOPS, DSPS, Matriculation, Calworks
- The proposal includes an increase of \$717,000 for the Board of Governors' Fee Waiver Program
- The proposal includes an increase of \$572,000 to restore the Foster Care Training reduction proposed in January

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

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

**FTES Enrollment**

Enrollment ( <i>Credit &amp; Non Credit</i> )	Chabot College	Las Positas College	Total	Growth Percentage
2006-07	10,062	6,638	16,700	2.00%
2007-08	10,061	7,001	17,062	2.17%
2008-09	10,265	7,200	17,465	2.36%

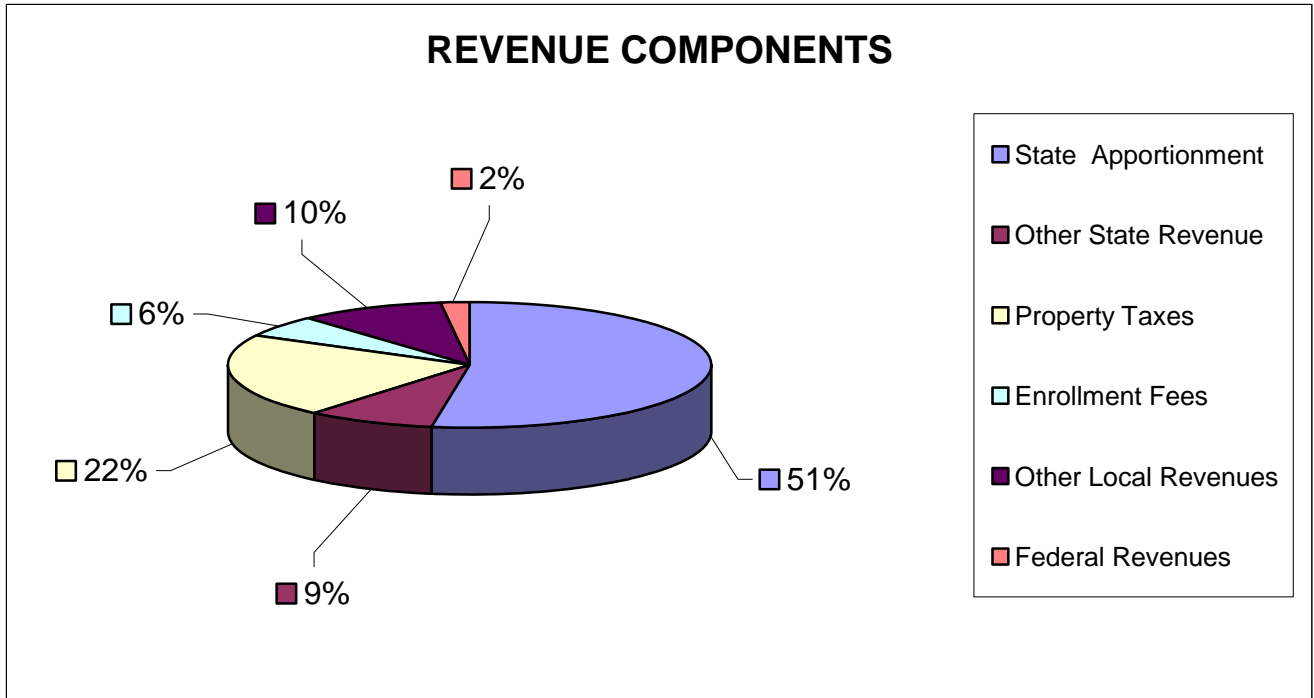
The other significant factor is employee compensation. Education is a people business and in the Chabot-Las Positas Community College District, 88% of the District's budgeted unrestricted expenditures are for the services of District employees.

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 remaining budget development assumptions are outlined below.

**BUDGET ASSUMPTIONS**

**REVENUES**

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



## STATE REVENUES

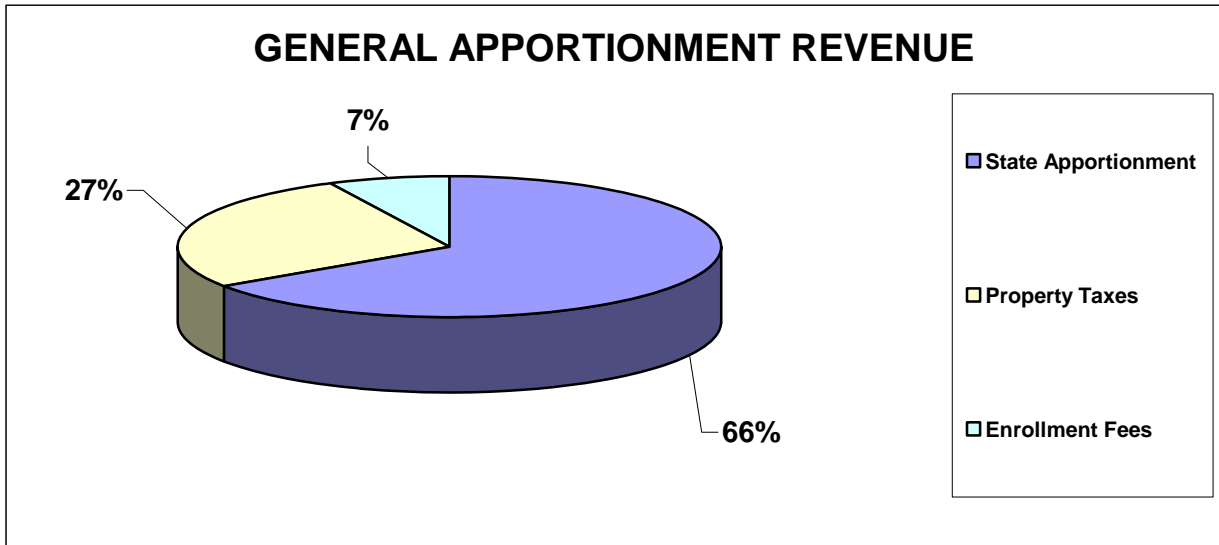
The largest source of District revenue is General Apportionment which is calculated based on the SB361 formula using attendance of FTES in credit and noncredit courses.

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

### Funding Sources

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

**Total General Apportionment Revenue \$85,876,748**



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

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

#### General Apportionment Calculation Using SB 361 Formula

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

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

#### Other State Revenues

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

## LOCAL REVENUE

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

### Property Taxes

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

### Enrollment Fees

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

### Other Local Revenues

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

## FEDERAL REVENUE

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

*Note:* The District exercised an enrollment management strategy whereby 701 FTES was rolled back from 2007-08 to 2006-07. This resulted in additional one time revenue of \$3,061,267 for the 2006-07 fiscal year.

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

## EXPENDITURES

The expenditure budget is the financial operating plan for the District. The two major classifications of the expenditure budget are unrestricted expenditures and restricted expenditures. Unrestricted expenditures are associated with the district's general operations. Restricted expenditures are associated with revenues that are required to be spent for specific purposes.

The expenditures budget includes the following:

- Salary step/column and longevity advancement increases
- Medical benefit premiums increase
- PERS employer rate is projected at 9.43%
- STRS employer rate is projected at 8.25%
- Medicare employer rate is projected at 1.45%
- FICA employer rate is projected at 6.20%
- State Unemployment Insurance employer rate is projected at .05%
- Workers' Compensation employer rate is projected at 1.22%
- The full time faculty obligation will be met. Full Time equivalent instruction faculty salary and benefits will be allocated to the colleges based upon predetermined productivity measure (WSCH/FTEF). New faculty will be hired as required by Title V
- Property and Liability insurance remain the same
- Utilities to increase by 10%

## ENDING BALANCE

The Ending Balance consists of the General and Contingency Reserves. Reserves are funds committed to specific purposes and pending confirmation before being reclassified to expenditure accounts and uncommitted balances. Below is a summary of the Ending Balance:

• General Reserve for Economic Uncertainties (5%)	\$4,907,993
• Other Reserves: Sabbatical, Legal, Energy, Benefits	1,267,768
• One Time Monies Initiatives and Carry-overs	427,623
• Site Ending Balances and Designated Funds	2,429,922
• Restricted Accounts Ending Balance	3,387,265
• Undesignated Ending Balance	<u>4,477,824</u>
	\$16,898,395

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

<b>General Fund</b>	2007-08	2007-08	2008-09
<b>District Wide Total</b>	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 55,786,314	\$ 54,560,371	\$ 56,386,358
Prior Year Adjustment, Recalculation	-	2,888,509	
Stability Adjustment		1,345,358	
Deficit Factor Adjustment		(1,315,243)	
Other	14,194,080	14,638,244	9,276,915
Local Revenues			
Property Taxes	23,360,204	24,375,684	23,360,204
Enrollment Fees	6,130,186	5,335,581	6,130,186
Other	10,916,964	10,737,814	10,501,072
Federal Revenues	<u>1,815,825</u>	<u>1,606,580</u>	<u>1,999,114</u>
Total Estimated Revenues	\$ 112,203,573	\$ 114,172,897	\$ 107,653,849
Total Intrafund Transfers In	<u>\$ 784,980</u>	<u>\$ 752,251</u>	<u>\$ 908,405</u>
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 112,988,553</b>	<b>\$ 114,925,148</b>	<b>\$ 108,562,254</b>
Expenditures			
Academic Salaries	\$ 45,700,038	\$ 46,407,814	\$ 44,936,669
Classified Salaries	26,425,763	26,508,798	25,095,827
Benefits	17,929,681	17,907,214	18,161,846
RUMBL Benefits	3,305,878	3,305,878	3,471,172
Supplies	3,611,531	2,747,520	3,849,733
Services	10,215,232	10,657,764	11,814,628
Capital Outlay	1,314,718	1,079,211	426,380
Other Outgo	-	702,682	8,364
Other Payments to Students	416,918	346,429	190,101
Interfund Transfers	<u>2,688,507</u>	<u>3,121,159</u>	<u>563,914</u>
Total Expenditures	\$ 111,608,266	\$ 112,784,469	\$ 108,518,634
Total Intrafund Transfers Out	<u>\$ 784,980</u>	<u>\$ 752,251</u>	<u>\$ 908,405</u>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 112,393,246</b>	<b>\$ 113,536,720</b>	<b>\$ 109,427,039</b>
Increase/(Decrease) in Fund Balance	\$ 595,307	\$ 1,388,428	\$ (864,785)
Beginning Balance	<u>\$ 16,421,771</u>	<u>\$ 16,374,752</u>	<u>\$ 17,763,180</u>
Ending Balance	<u>\$ 17,017,078</u>	<u>\$ 17,763,180</u>	<u>\$ 16,898,395</u>
<u>Components of Ending Balance</u>			
General Reserve for Economic Uncertainties (5%)			\$ 4,907,993
Other Reserves: Sabbatical; Legal; Adjunct			\$ 1,267,768
One Time Monies - Initiatives and Carryovers			\$ 427,623
Site Ending Balances and Designated Funds			\$ 2,429,922
Restricted Accounts Ending Balance			\$ 3,387,265
Undesignated Ending Balance			\$ 4,477,824

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

<b>General Fund</b>	2007-08	2007-08	2008-09
<b>District Total - Unrestricted</b>	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ 55,786,314	\$ 54,560,371	\$ 56,386,358
Prior Year Adjustment, Recalculation	-	2,888,509	
Stability Adjustment		1,345,358	
Deficit Factor Adjustment		(1,315,243)	
Other	3,489,550	3,992,132	3,016,273
Local Revenues			
Property Taxes	23,360,204	24,375,684	23,360,204
Enrollment Fees	6,130,186	5,335,581	6,130,186
Other	8,653,907	8,414,378	8,519,374
Federal Revenues	<u>1,200</u>	<u>1,264</u>	<u>1,200</u>
Total Estimated Revenues	\$ 97,421,361	\$ 99,598,033	\$ 97,413,595
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Revenue Allocations	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers In	\$ 784,980	\$ 752,251	\$ 789,891
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 98,206,341</b>	<b>\$ 100,350,284</b>	<b>\$ 98,203,486</b>
Expenditures			
Academic Salaries	\$ 43,757,454	\$ 44,798,380	\$ 44,188,312
Classified Salaries	21,851,661	21,920,011	21,726,797
Benefits	16,359,713	16,490,108	16,793,326
RUMBL Benefits	3,305,878	3,305,878	3,471,172
Supplies	1,818,621	1,536,476	1,803,845
Services	8,192,480	9,009,314	9,220,417
Capital Outlay	535,467	456,025	383,719
Other Outgo	-	-	8,364
Other Payments to Students	3,800	-	-
Interfund Transfers	<u>953,962</u>	<u>1,327,436</u>	<u>563,914</u>
Total Expenditures	\$ 96,779,035	\$ 98,843,629	\$ 98,159,866
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 784,980	\$ 752,251	\$ 789,891
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers Out	\$ 784,980	\$ 752,251	\$ 908,405
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 97,564,015</b>	<b>\$ 99,595,880</b>	<b>\$ 99,068,271</b>
Increase/(Decrease) in Fund Balance	\$ 642,326	\$ 754,404	\$ (864,785)
Beginning Balance	<u>\$ 13,621,512</u>	<u>\$ 13,621,512</u>	<u>\$ 14,375,915</u>
Ending Balance	<u>\$ 14,263,837</u>	<u>\$ 14,375,915</u>	<u>\$ 13,511,130</u>

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

<b>General Fund</b>	2007-08	2007-08	2008-09
<b>District Total - Restricted</b>	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	10,704,530	10,646,112	6,260,642
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	2,263,057	2,323,436	1,981,698
Federal Revenues	<u>1,814,625</u>	<u>1,605,316</u>	<u>1,997,914</u>
Total Estimated Revenues	\$ 14,782,212	\$ 14,574,864	\$ 10,240,254
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Revenue Allocations	-	-	-
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers In	\$ -	\$ -	\$ 118,514
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 14,782,212</b>	<b>\$ 14,574,864</b>	<b>\$ 10,358,768</b>
Expenditures			
Academic Salaries	\$ 1,942,585	\$ 1,609,434	\$ 748,357
Classified Salaries	4,574,102	4,588,787	3,369,030
Benefits	1,569,968	1,417,106	1,368,520
Supplies	1,792,910	1,211,044	2,045,888
Services	2,022,752	1,648,450	2,594,211
Capital Outlay	779,251	623,186	42,661
Other Outgo	-	702,682	-
Other Payments to Students	413,118	346,429	190,101
Interfund Transfers	<u>1,734,545</u>	<u>1,793,723</u>	<u>-</u>
Total Expenditures	\$ 14,829,231	\$ 13,940,840	\$ 10,358,768
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	\$ -	\$ -	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 14,829,231</b>	<b>\$ 13,940,840</b>	<b>\$ 10,358,768</b>
Increase/(Decrease) in Fund Balance	\$ (47,019)	\$ 634,024	\$ -
Beginning Balance	<u>\$ 2,800,260</u>	<u>\$ 2,753,240</u>	<u>\$ 3,387,265</u>
Ending Balance	<u>\$ 2,753,240</u>	<u>\$ 3,387,265</u>	<u>\$ 3,387,265</u>

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

<b>General Fund Chabot College</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	5,505,230	5,486,149	3,729,922
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	2,944,107	3,035,791	2,785,923
Federal Revenues	<u>1,164,224</u>	<u>1,034,327</u>	<u>1,254,233</u>
Total Estimated Revenues	\$ 9,613,561	\$ 9,556,266	\$ 7,770,078
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	40,607,751	40,607,751	41,457,307
Other	<u>170,805</u>	<u>170,805</u>	<u>287,027</u>
Total Intrafund Transfers In	\$ <u>40,988,556</u>	\$ <u>40,988,556</u>	\$ <u>41,954,334</u>
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 50,602,117</b>	<b>\$ 50,544,822</b>	<b>\$ 49,724,412</b>
Expenditures			
Academic Salaries	\$ 28,230,704	\$ 28,694,829	\$ 27,258,643
Classified Salaries	9,372,811	9,595,814	8,084,418
Benefits	8,607,298	8,772,798	8,733,812
Supplies	1,475,061	1,071,430	1,940,587
Services	1,484,753	1,767,845	2,588,046
Capital Outlay	489,282	374,544	35,073
Other Outgo	-	-	-
Other Payments to Students	216,419	190,580	156,565
Interfund Transfers	<u>601,787</u>	<u>930,594</u>	<u>563,914</u>
Total Expenditures	\$ 50,478,114	\$ 51,398,434	\$ 49,361,058
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 223,109	\$ 203,381	\$ 222,232
Other	<u>-</u>	<u>-</u>	<u>118,514</u>
Total Intrafund Transfers Out	\$ <u>223,109</u>	\$ <u>203,381</u>	\$ <u>340,746</u>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ <u>50,701,223</u></b>	<b>\$ <u>51,601,815</u></b>	<b>\$ <u>49,701,804</u></b>
Increase/(Decrease) in Fund Balance	\$ (99,106)	\$ (1,056,993)	\$ 22,608
Beginning Balance	<u>\$ 922,242</u>	<u>\$ 1,034,385</u>	<u>\$ (22,608)</u>
Ending Balance	<u>\$ 823,136</u>	<u>\$ (22,608)</u>	<u>\$ (0)</u>

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

<b>General Fund Las Positas College</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	\$ 3,281,985	\$ 3,298,997	\$ 2,369,771
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	1,734,940	1,525,697	1,765,371
Federal Revenues	<u>651,601</u>	<u>572,254</u>	<u>744,881</u>
Total Estimated Revenues	\$ 5,668,526	\$ 5,396,947	\$ 4,880,023
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 210,000	\$ 210,000	\$ 210,000
Revenue Allocations	25,331,282	25,331,282	26,602,581
Other	<u>87,954</u>	<u>87,954</u>	<u>91,696</u>
Total Intrafund Transfers In	\$ <u>25,629,236</u>	\$ <u>25,629,236</u>	\$ <u>26,904,277</u>
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 31,297,762</b>	<b>\$ 31,026,183</b>	<b>\$ 31,784,300</b>
Expenditures			
Academic Salaries	\$ 16,815,551	\$ 17,269,039	\$ 17,263,366
Classified Salaries	6,309,023	6,548,592	6,589,990
Benefits	5,366,498	5,325,787	5,423,425
Supplies	806,730	680,581	743,225
Services	1,430,268	1,421,737	949,538
Capital Outlay	348,021	235,284	139,247
Other Outgo	-	-	-
Other Payments to Students	196,699	155,849	33,536
Interfund Transfers	<u>-</u>	<u>6,750</u>	<u>-</u>
Total Expenditures	\$ 31,272,789	\$ 31,643,620	\$ 31,142,327
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 121,871	\$ 108,870	\$ 127,659
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Intrafund Transfers Out	\$ <u>121,871</u>	\$ <u>108,870</u>	\$ <u>127,659</u>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ <u>31,394,660</u></b>	<b>\$ <u>31,752,490</u></b>	<b>\$ <u>31,269,986</u></b>
Increase/(Decrease) in Fund Balance	\$ (96,898)	\$ (726,307)	\$ 514,314
Beginning Balance	<u>\$ 344,811</u>	<u>\$ 211,992</u>	<u>\$ (514,314)</u>
Ending Balance	<u>\$ 247,913</u>	<u>\$ (514,314)</u>	<u>\$ 0</u>

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

<b>General Fund</b>	2007-08	2007-08	2008-09
<b>District Services/Maintenance. &amp; Operations</b>	<u>Adjusted Budget</u>	<u>Estimates</u>	<u>Budget</u>
Estimated Revenues			
State Revenues			
General Apportionment	\$ -	\$ -	\$ -
Other	2,837,755	2,580,053	633,331
Local Revenues			
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	5,944,645	5,933,806	5,656,506
Federal Revenues	-	-	-
<b>Total Estimated Revenues</b>	<b>\$ 8,782,400</b>	<b>\$ 8,513,859</b>	<b>\$ 6,289,837</b>
Intrafund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ 106,221	\$ 106,221	\$ 109,682
Revenue Allocations	15,014,052	15,014,052	16,452,852
Other	400,000	400,000	1,500,307
<b>Total Intrafund Transfers In</b>	<b>\$ 15,520,273</b>	<b>\$ 15,520,273</b>	<b>\$ 18,062,841</b>
<b>Total Estimated Revenues, Transfers</b>	<b>\$ 24,302,673</b>	<b>\$ 24,034,132</b>	<b>\$ 24,352,678</b>
Expenditures			
Academic Salaries	\$ 653,784	\$ 443,946	\$ 414,660
Classified Salaries	10,743,930	10,364,392	10,421,420
Benefits	3,955,884	3,808,628	4,004,609
Supplies	1,329,740	995,509	1,165,921
Services	7,300,212	7,468,183	8,085,644
Capital Outlay	477,415	469,383	252,060
Other Outgo	-	-	8,364
Other Payments to Students	3,800	-	-
Interfund Transfers	2,086,720	2,080,364	-
<b>Total Expenditures</b>	<b>\$ 26,551,485</b>	<b>\$ 25,630,404</b>	<b>\$ 24,352,678</b>
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	\$ -	\$ -	\$ -
Other	-	-	-
<b>Total Intrafund Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 26,551,485</b>	<b>\$ 25,630,404</b>	<b>\$ 24,352,678</b>
Increase/(Decrease) in Fund Balance	\$ (2,248,812)	\$ (1,596,272)	\$ 0
Beginning Balance	\$ 2,273,684	\$ 2,247,341	\$ 651,069
Ending Balance	<u>\$ 24,872</u>	<u>\$ 651,069</u>	<u>\$ 651,069</u>

**CAFETERIA FUND**  
**2008-2009**

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

**BUDGET ASSUMPTIONS**

**REVENUES**

2008-09 estimated revenues are based on past performance and/or contractual minimum commissions.

**EXPENDITURES**

These expenses are for the maintenance of the cafeterias at the colleges. The expenses for 2008-09 consist of salary and benefit expenses for custodial services.

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

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

<b>Cafeteria Fund</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
Cafeteria Operations	\$ 35,000	\$ 17,511	\$ 20,000
Vending Commissions	6,000	2,300	6,000
Catering Truck	-	-	-
Interest	200	44	200
Interfund Transfers In	-	28,618	23,352
	<hr/>	<hr/>	<hr/>
<b>Total Estimated Revenues</b>	<b>\$ 41,200</b>	<b>\$ 48,473</b>	<b>\$ 49,552</b>
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	34,372	34,372	34,560
Benefits	17,842	17,699	14,992
Supplies	-	-	-
Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 52,214</b>	<b>\$ 52,071</b>	<b>\$ 49,552</b>
Increase/(Decrease) in Fund Balance	\$ (11,014)	\$ (3,598)	\$ (0)
Beginning Balance	\$ 3,598	\$ 3,598	\$ 0
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Ending Balance	<b>\$ (7,416)</b>	<b>\$ 0</b>	<b>\$ (0)</b>

**CHILD DEVELOPMENT FUND  
2008-2009**

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

**BUDGET ASSUMPTIONS**

**REVENUES**

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

There is an Interfund Transfer in amount of \$563,914 from the General Fund to maintain a balanced budget

**EXPENDITURES**

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

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

<b>Child Development Fund</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues	\$ 919,281	\$ 919,211	\$ 881,903
Child Care Fees	115,000	58,502	115,000
Federal Revenues	617,000	617,000	486,000
Local Revenues	38,850	27,938	-
Interest	-	-	-
Interfund Transfers In	<u>563,914</u>	<u>908,713</u>	<u>563,914</u>
<b>Total Estimated Revenues</b>	<b>\$ 2,254,045</b>	<b>\$ 2,531,364</b>	<b>\$ 2,046,817</b>
Expenditures			
Academic Salaries	\$ 1,280	\$ -	\$ -
Classified Salaries	1,566,915	1,760,233	1,376,504
Benefits	565,492	579,448	573,673
Supplies	182,486	151,148	45,640
Services	27,089	17,226	51,000
Capital Outlay	-	1,350	-
Other Outgo	-	30,000	-
Other Payments to Students	-	-	-
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 2,343,262</b>	<b>\$ 2,539,405</b>	<b>\$ 2,046,817</b>
Increase/(Decrease) in Fund Balance	\$ (89,217)	\$ (8,041)	\$ 0
Beginning Balance	<u>\$ 8,041</u>	<u>\$ 8,041</u>	<u>\$ (0)</u>
Ending Balance	<u>\$ (81,176)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

**CAPITAL OUTLAY PROJECT FUND  
2008-2009**

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

Capital Projects Fund

Scheduled Maintenance

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

Property Sale Fund

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

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

<b>Capital Outlay Projects Fund</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
State Revenues	\$ 5,052,036	\$ 39,515	\$ 1,900,000
Local Revenues			-
Interest	105,000	96,046	60,000
Interfund Transfers	1,384,038	1,101,764	-
Trustee Asset Proceed	11,000	-	-
Loan Proceed	-	-	-
Measure B Proceed	-	-	-
Reserves & Special Allocations	-	-	-
<b>Total Estimated Revenues</b>	<b>\$ 6,552,074</b>	<b>\$ 1,237,326</b>	<b>\$ 1,960,000</b>
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	246,433	3,876	-
Capital Outlay	6,046,026	60,369	1,900,000
Other Outgo	390,048	379,328	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,682,507</b>	<b>\$ 443,573</b>	<b>\$ 1,900,000</b>
Increase/(Decrease) in Fund Balance	\$ (130,433)	\$ 793,753	\$ 60,000
Beginning Balance	\$ 5,231,719	\$ 5,231,719	\$ 6,025,472
Ending Balance	<u>\$ 5,101,287</u>	<u>\$ 6,025,472</u>	<u>\$ 6,085,472</u>

**SELF INSURANCE FUND  
2008-2009**

The purpose of the Self Insurance Fund is to account for the accumulation of funds to pay for the cost of retiree medical benefits. This fund is also referred to as the Retiree Unfunded Medical Benefit Liability (RUMBL) Fund.

The District pays for the cost of medical benefits for qualified retirees. The annual increase in expenses is due to a combination of the increasing number of retirees and the increasing cost of the medical benefits.

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

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

**BUDGET ASSUMPTIONS**

**REVENUES**

Interest revenue was adjusted to more accurately reflect historical activity.

**EXPENDITURES**

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

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

<b>Self Insurance Fund</b>	<u>2007-08 Adjusted Budget</u>	<u>2007-08 Estimates</u>	<u>2008-09 Budget</u>
Estimated Revenues			
Contract Services	\$ 3,305,878	\$ 3,305,878	\$ 3,471,172
Interest	20,000	51,184	50,000
<b>Total Estimated Revenues</b>	<b>\$ 3,325,878</b>	<b>\$ 3,357,062</b>	<b>\$ 3,521,172</b>
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Benefits	-	-	-
Supplies	-	-	-
Services	3,142,427	3,442,299	3,545,568
Capital Outlay	-	-	-
Other Outgo	-	-	-
Other Payments to Students	-	-	-
Interfund Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,142,427</b>	<b>\$ 3,442,299</b>	<b>\$ 3,545,568</b>
Increase/(Decrease) in Fund Balance	\$ 183,451	\$ (85,237)	\$ (24,396)
Beginning Balance	<u>\$ 3,063,928</u>	<u>\$ 3,063,928</u>	<u>\$ 2,978,691</u>
Ending Balance	<u>\$ 3,247,379</u>	<u>\$ 2,978,691</u>	<u>\$ 2,954,295</u>