

*Chabot–Las Positas
Community College District*



Adoption Budget

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

CHABOT - LAS POSITAS COMMUNITY COLLEGE DISTRICT

Board of Trustees

Donald L. “Dobie” Gelles – President
Barbara F. Mertes, Ph.D. – Secretary
Arnulfo Cedillo, Ed.D.
Isobel F. Dvorsky
Hal G. Gin, Ed.D.
Marshall Mitzman, Ph.D.
Carlo Vecchiarelli

Administrative Officers

Joel L. Kinnamon, Ed.D. – Chancellor
Lorenzo Legaspi – Vice Chancellor, Business Services
Mary Anne Gularte, Ed.D. – Vice Chancellor, Human Resource
Services and Organizational Development
Jeffrey M. Kingston – Vice Chancellor, Facilities/Executive Director
Measure B Bond Program

Chabot College

Celia Barberena, Ph.D. – President

Las Positas College

Guy F. Lease, Ed.D. – Interim President

Chabot - Las Positas Community College District
District Offices
5020 Franklin Drive
Pleasanton, CA 94588
Phone: (925) 485-5201
www.clpccd.org

**Chabot - Las Positas Community College District
Table of Contents**

**Annual Budget
2010 – 2011**

Introduction.....	3
Full Time Equivalent Student (FTES) Enrollments	7
Board of Trustees Priorities	8
Major Revenue Assumptions	9
Major Expenditure Assumptions	10
District Medical and Dental Premium Rates.....	12
General Fund	
Source of Funds	13
Use of Funds	14
District Revenue – By Object	16
District Expenditure – By Object	17
<i>District General Fund</i>	20
<i>Chabot College</i>	24
<i>Las Positas College</i>	30
<i>District Operations</i>	35
Self Insurance Fund	39
Cafeteria Fund	41
Child Development Fund	43
Capital Projects Fund.....	46
Capital Outlay Projects Fund.....	47
Property Sale Fund	48
Measure B Funds	49
Measure B Construction Fund	50
Budget Development Calendar	51
Glossary of Finance Terms	53
Sound Fiscal Management	57
Self-Assessment Checklist	57

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

ADOPTION BUDGET

INTRODUCTION 2010-11

Submitted herein is the Adoption Budget for the fiscal year (FY) 2010-11. State law requires districts to adopt a budget by September 15 of each year. On August 17, 2010, with no budget passed by the legislature, the Chancellor's Office granted all districts a one-month extension to adopt a final budget, extending the deadline to October 15. The State legislature still has not passed a Budget Act for 2010-11. Because there was no progress over the summer, 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.

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:

- 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)

Adoption 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
- Increase in custodial staffing due to new buildings
- Increase in utilities
- Budget reduction matrix from 2009-10 continued
- 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

Non-salary expense budgets have been squeezed because of increased health and welfare costs. The colleges and district administration have reviewed vacant, funded positions to determine if such positions could be left unfilled for 2010-11 in order to provide some relief to non-salary expense budgets.

There have been no significant reductions in services to EOPS and CalWORKs students despite the Governor's proposals to reduce or eliminate funding for these programs. The District believes that the legislature will not allow the proposed cuts to these programs.

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

REVENUES

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

STATE REVENUES

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

The General Apportionment is funded by a combination of State and Local sources. The Local portion consists of Property Taxes and 98% of Enrollment Fees. The State portion is the difference between the sum of collected property taxes and the 98% of enrollment fees from General Apportionment. The 2008-09 General Apportionment Revenue for the District is \$86,389,771.

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 2009-10 are based on 2008-09 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 State Budget Act increased enrollment fees to \$26 per unit. 98% of enrollment fees are one of the components that are deducted from the General Apportionment Revenues to determine State Apportionment Revenues.

Other Local Revenues

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

FEDERAL REVENUE

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

EXPENDITURES

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

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

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

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

Unemployment Insurance, Workers' Compensation Insurance, Local/Alternative Retirement Systems and Other Benefits.

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

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

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

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

**Chabot-Las Positas
Community College District**

Full Time Equivalent Student (FTES) Enrollments

YEAR	CHABOT	%	LPC	%	TOTAL	%
		Growth		Growth		Growth
2000-2001	10,005	1.4%	4,982	6.5%	14,987	3.0%
2001-2002	10,569	5.6%	5,508	10.6%	16,077	7.3%
2002-2003	10,928	3.4%	6,120	11.1%	17,048	6.0%
2003-2004	10,326	-5.5%	5,707	-6.7%	16,033	-6.0%
2004-2005	10,477	1.5%	5,886	3.1%	16,363	2.1%
2005-2006	10,367	-1.0%	6,171	4.8%	16,538	1.1%
2006-2007	10,062	-2.9%	6,638	7.6%	16,700	1.0%
2006-2007 Adjusted	10,312	-0.5%	7,088	14.9%	17,401	5.2%
2007-2008	10,063	-2.4%	7,001	-1.2%	17,064	-1.9%
2007-2008 Adjusted	10,358	0.4%	7,143	0.8%	17,501	0.6%
2008-2009	10,533	1.7%	6,590	-7.7%	17,123	-2.16%
2008-2009 Adjusted	10,912	5.3%	6,591	-7.7%	17,503	.01%
2009-2010	11,236	3.0%	7,518	14.1%	18,754	7.1%
2010-2011	10,041	-10.6%	7,011	-6.7%	17,042	-9.1%

Chabot-Las Positas Community College District

Board of Trustees Priorities

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

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

Major Revenue Assumptions

Apportionment revenue is based on the Second Principal Apportionment. For 2010-11 the State General Apportionment is based on the following assumptions:

General Apportionment Revenue: 2010 – 2011

➤ Base apportionment	\$83,510,752
➤ 2010-2011 COLA, -0.38%	-317,341
➤ 2010-2011 Growth, 1.08%	982,697

TOTAL **\$84,176,108**

Sources:

➤ Property Taxes	\$23,583,632
➤ Enrollment Fees	6,457,357
➤ State General Apportionment (Total Apportionment – Property Taxes - 98% Enrollment Fees)	54,135,119

TOTAL **\$84,176,108**

Other Revenue:

- Lottery revenue \$2,494,282.
- Interest revenue \$321,630
- Non-resident tuition revenue is estimated to be \$1,864,015

Major Expenditure Assumptions

The expenditures are based on serving 17,042 FTES with the necessary faculty and support staff. In addition, it accounts for anticipated inflationary increase in expenses such as utilities and property and liability insurance.

Salaries and Benefits	<u>Percentage</u>
➤ Cost of living adjustment	-0.38%
➤ Statutory benefits are budgeted as follows:	
State Teachers Retirement System	8.25%
Public Employees Retirement System	10.71%
OASDHI (Social Security)	6.20%
Medicare	1.45%
State Unemployment Insurance	0.72%
Workers Compensation	1.18%
STRS Cash Balance Plan (Hourly Academic)	4.00%
Alternate Retirement System (Hourly Non Academic)	3.75%
➤ Step/column and longevity increases are including in the compensation expenditures.	
➤ Health and Welfare benefits (medical, dental, life insurance, vision) are budgeted at an average cost per employee. Medical premiums cost have increased on average by 10.1% over 2009 – 2010.	
➤ Retiree Health Benefits budget of \$4,414,361	

This Page Intentionally Left Blank

Chabot-Las Positas Community College District

2010-2011 Monthly Premiums

Active Employees – Rate Schedule

Plan	Employee Only	Employee + 1	Family
Kaiser	513.78	1,027.57	1,541.35
Anthem Blue Cross HMO	706.56	1,411.66	2,331.52
Anthem Blue Cross PPO	1,048.22	2,096.82	3,459.69
Delta Dental*	65.19	130.39	192.32
Vision Service Plan	13.46	26.91	40.37
Anthem Blue Cross Life and AD&D	21.00 Approximate	N/A	N/A
Cost to Employee	Employee Only	Employee + 1	Family
Kaiser	-0-	-0-	-0-
Anthem Blue Cross HMO	-0-	-0-	-0-
Anthem Blue Cross PPO	341.66	685.16	1,128.17

Adjunct Faculty Kaiser Rates – Cost to Employee*

Plan	Employee Only	Employee + 1	Family
Kaiser	256.89	513.79	770.68

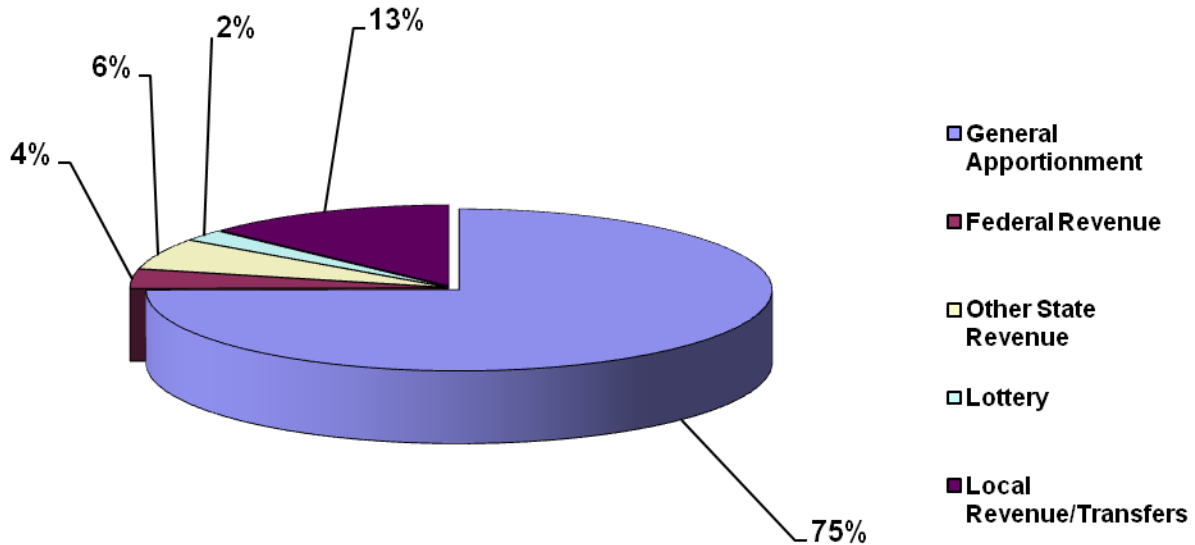
***Must meet contract language requirements**

General Fund Proposed Budget

Source of Funds

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

General Apportionment (State General Fund, Property Taxes, Equalization, and Enrollment Fees)	\$84,176,108
Federal Revenue	4,252,628
Other State Revenue	6,901,268
Lottery	2,494,282
Local Revenue/Transfers	14,597,881
Total Revenue	\$112,422,167

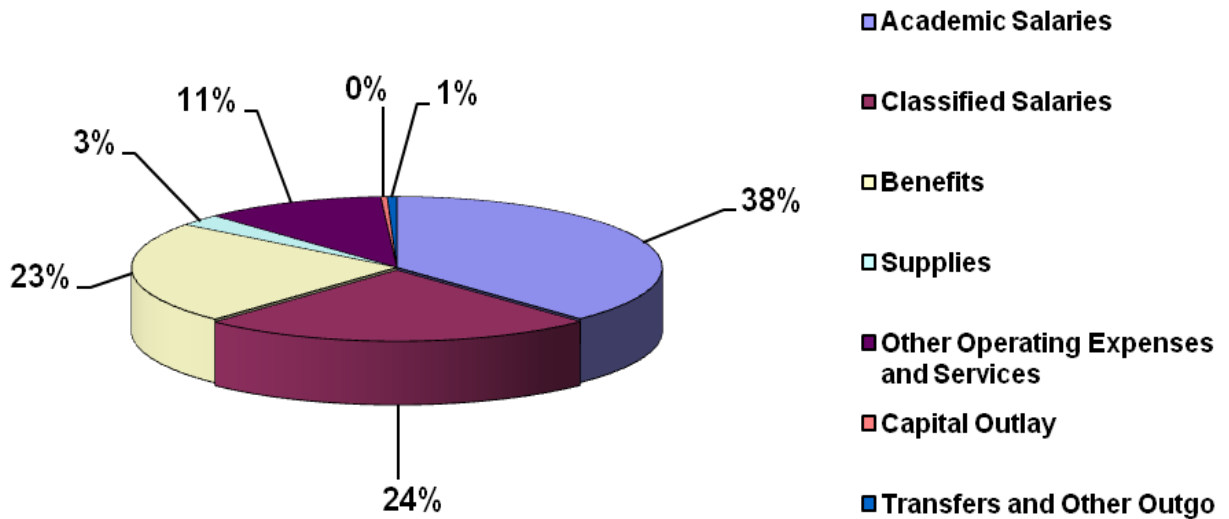


The single largest source of income is General Apportionment, which is made up of Property Tax, Enrollment Fees, and State General Fund.

General Fund Proposed Budget

Use of Funds

Academic Salaries	\$42,601,906
Classified Salaries	27,071,928
Benefits	26,246,569
Supplies	2,955,682
Other Operating Expenses and Services	12,449,108
Capital Outlay	439,107
Transfers and Other Outgo	657,867
Total Expenses	\$112,422,167



This Page Intentionally Left Blank

District Revenue – By Object

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

		2010-11
		<u>Proposed Budget</u>
APPORTIONMENT		
8611	State General	\$54,135,119
8810	Property Taxes	23,583,632
8874	Enrollment Fees	6,457,357
TOTAL APPORTIONMENT REVENUES		\$84,176,108
Federal Revenues		
8100	Federal Revenues	\$4,252,628
TOTAL FEDERAL REVENUES		\$4,252,628
Other State Revenues		
8612	Apprenticeship Allowance	\$500,000
8619	Basic Skills	685,505
8622	EOPS	631,985
8623	D.S.P. & S.	1,022,583
862502	CALWORKS	315,014
862906	CARE	96,108
862907	BFAP	552,167
862908	Matriculation (Credit)	604,773
862912	Instructional Equipment Grant	76,795
862913	Instructional Block Grant	0
862914	Economic and Workforce Development	321,499
862915	Part Time Faculty	370,800
862919	Career Technical Education	763,909
8681	Lottery Revenues	2,494,282
8690	Other State Revenues	960,130
TOTAL STATE REVENUES		\$9,395,550
Other Local Revenues		
8830	Contract Services	\$5,499,975
8850	Facility Use Fees	554,466
8860	Interest on Deposit	321,630
8870	Other Student Fees	1,556,073
8880	Non Resident Tuition	1,864,015
8881	Parking Fees	1,007,998
8890	Other Local Revenue	3,328,793
TOTAL OTHER LOCAL REVENUES		\$14,132,950
Other Financing Sources		
8900	Other Financing Sources	\$464,931
TOTAL OTHER FINANCING SOURCES		\$464,931
TOTAL REVENUES		\$112,422,167

District Expenditure – By Object

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

		2010-11
		<u>Proposed Budget</u>
<u>ACADEMIC SALARIES</u>		
1100	Teachers - Contract	\$21,191,728
1200	Non Teachers - Contract	7,616,509
1300	Teachers - Non Contract	12,957,639
1400	Non Teachers - Non Contract	836,030
<u>TOTAL ACADEMIC SALARIES</u>		<u>\$42,601,906</u>
<u>CLASSIFIED SALARIES</u>		
2100	Classified Regular	\$23,133,746
2200	Instructional Assistants - Regular	931,593
2300	Classified - Hourly	2,827,489
2400	Instructional Assistants - Hourly	179,100
<u>TOTAL CLASSIFIED SALARIES</u>		<u>\$27,071,928</u>
<u>BENEFITS</u>		
3100	STRS	\$2,410,607
3200	PERS	2,481,234
3300	Social Security & Medicare	2,205,536
3400	Health & Welfare Benefits	16,194,353
3500	State Unemployment Insurance	365,255
3600	Workers' Compensation Insurance	630,632
3700	Alternate Retirement System	31,261
3800	Consolidated Benefits	1,332,520
3900	Other Benefits (Executive Allowances/SERP)	595,171
<u>TOTAL BENEFITS</u>		<u>\$26,246,569</u>
<u>SUPPLIES</u>		
4000	Supplies	\$2,955,682
<u>TOTAL SUPPLIES</u>		<u>\$2,955,682</u>

District Expenditure – By Object

2010-11

Proposed Budget

OTHER OPERATING EXPENSES & SERVICES

5100	Personal Services	\$4,004,313
5200	Travel & Conference Expenses	261,148
5300	Dues & Memberships	130,036
5400	Insurance	646,104
5500	Utilities & Housekeeping	2,070,741
5600	Rents, Leases & Repairs	1,543,419
5700	Legal, Election & Audit Fees	391,000
5800	Other Services & Expenses	3,402,347

TOTAL OTHER OPERATING EXPENSES & SERVICES \$12,449,108

CAPITAL OUTLAY

6200	Building	\$65,988
6300	Library Books	1,180
6400	Equipment/Furniture/Fixtures	371,939

TOTAL CAPITAL OUTLAY \$439,107

TRANSFERS AND OTHER OUTGO

7300	Interfund Transfers	\$534,672
7500	Student Financial Aid	60,000
7600	Other Payments to/for Students	63,195

TOTAL TRANSFERS & OTHER OUTGO \$657,867

TOTAL EXPENDITURES \$112,422,167

This Page Intentionally Left Blank

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
District General Fund
2010-11**

General Fund District Total	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 87,955,079	\$ 89,313,270	\$ 86,700,843
Other State Revenue	9,534,611	6,889,489	7,192,443
Local Revenue	14,788,119	13,268,042	13,840,321
Federal Revenue	<u>2,123,379</u>	<u>3,445,408</u>	<u>4,252,628</u>
Total Revenue	114,401,189	112,916,207	111,986,236
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	1,155,244	1,155,244	982,173
Other	<u>921,463</u>	<u>2,609,897</u>	<u>450,000</u>
Total Interfund Transfers In	<u>2,076,707</u>	<u>3,765,141</u>	<u>1,432,173</u>
Total Revenue and Transfers In	116,477,896	116,681,349	113,418,409
State Budget Reductions	<u>(5,267,599)</u>	<u>(3,370,000)</u>	<u>-</u>
Total Adjusted Revenue	<u>\$ 111,210,297</u>	<u>\$ 113,311,349</u>	<u>\$ 113,418,409</u>
Expenditures			
Academic Salaries	\$ 44,976,152	\$ 45,248,333	\$ 42,601,906
Classified Salaries	27,612,998	27,337,522	27,071,928
Benefits	19,666,530	19,443,977	21,262,729
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,479
Supplies	4,067,184	2,714,242	2,955,682
Services	17,165,759	13,578,168	12,449,108
Capital Outlay	481,690	693,461	439,107
Other Outgo/Payment to Students	430,000	235,727	123,195
Interfund Transfers	<u>1,255,188</u>	<u>924,168</u>	<u>360,000</u>
Total Expenditures	119,641,876	114,731,449	112,247,495
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	1,305,244	1,155,244	996,242
Other	<u>-</u>	<u>2,787,834</u>	<u>174,672</u>
Total Interfund Transfers Out	<u>1,305,244</u>	<u>3,943,078</u>	<u>1,170,914</u>
Total Expenditures & Transfers Out	120,947,120	118,674,527	113,418,409
State Budget Reductions	<u>(6,261,816)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	<u>\$ 114,685,304</u>	<u>\$ 118,674,527</u>	<u>\$ 113,418,409</u>
Increase/(Decrease) in Fund Balance	\$ (3,475,007)	\$ (5,363,178)	\$ 0
Beginning Balance	<u>\$ 14,619,565</u>	<u>\$ 14,692,236</u>	<u>\$ 9,329,058</u>
Ending Balance	<u>\$ 11,144,558</u>	<u>\$ 9,329,058</u>	<u>\$ 9,329,059</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund	2009-10	2009-10	2010-11
District Total - Unrestricted	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue			
Total General Apportionment	\$ 87,715,357	\$ 89,313,270	\$ 86,700,843
Other State Revenue	1,195,993	700,750	870,800
Local Revenue	10,034,821	9,941,762	10,476,959
Federal Revenue	<u>1,200</u>	<u>363,762</u>	<u>1,200</u>
Total Revenue	98,947,371	100,319,544	98,049,802
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	1,155,244	1,155,244	982,173
Other	<u>921,463</u>	<u>2,121,258</u>	<u>450,000</u>
Total Interfund Transfers In	<u>2,076,707</u>	<u>3,276,502</u>	<u>1,432,173</u>
Total Revenue and Transfers In	101,024,078	103,596,046	99,481,975
State Budget Reductions	<u>(3,370,000)</u>	<u>(3,370,000)</u>	<u>-</u>
Total Adjusted Revenue	\$ 97,654,078	\$ 100,226,046	\$ 99,481,975
Expenditures			
Academic Salaries	\$ 43,332,970	\$ 43,307,621	\$ 40,707,100
Classified Salaries	22,971,288	22,417,435	22,386,728
Benefits	17,981,390	17,928,780	19,178,776
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,479
Supplies	2,448,468	1,829,221	2,095,805
Services	11,886,632	11,175,279	8,606,198
Capital Outlay	325,748	238,953	167,286
Other Outgo/Payment to Students	-	470	-
Interfund Transfers	<u>1,255,188</u>	<u>924,168</u>	<u>360,000</u>
Total Expenditures	104,188,059	102,377,780	98,485,733
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	1,305,244	1,155,244	996,242
Other	<u>-</u>	<u>1,922,523</u>	<u>-</u>
Total Interfund Transfers Out	<u>1,305,244</u>	<u>3,077,767</u>	<u>996,242</u>
Total Expenditures & Transfers Out	105,493,303	105,455,548	99,481,975
State Budget Reductions	<u>(4,364,217)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 101,129,086	\$ 105,455,548	\$ 99,481,975
Increase/(Decrease) in Fund Balance	\$ (3,475,007)	\$ (5,229,502)	\$ 0
Beginning Balance	<u>\$ 11,107,122</u>	<u>\$ 12,409,822</u>	<u>\$ 7,180,320</u>
Ending Balance	<u>\$ 7,632,115</u>	<u>\$ 7,180,320</u>	<u>\$ 7,180,320</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund District Total - Restricted	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 239,722	\$ -	\$ -
Other State Revenue	8,338,618	6,188,739	6,321,643
Local Revenue	4,753,298	3,326,280	3,363,362
Federal Revenue	<u>2,122,179</u>	<u>3,081,646</u>	<u>4,251,428</u>
Total Revenue	15,453,817	12,596,664	13,936,434
Interfund Transfers In			
Other	<u>-</u>	<u>488,639</u>	<u>-</u>
Total Interfund Transfers In	<u>-</u>	<u>488,639</u>	<u>-</u>
Total Revenue and Transfers In	15,453,817	13,085,303	13,936,434
State Budget Reductions	<u>(1,897,599)</u>	<u>-</u>	<u>-</u>
Total Adjusted Revenue	\$ 13,556,218	\$ 13,085,303	\$ 13,936,434
Expenditures			
Academic Salaries	\$ 1,643,182	\$ 1,940,712	\$ 1,894,806
Classified Salaries	4,641,710	4,920,087	4,685,200
Benefits	1,685,140	1,515,196	2,083,953
Supplies	1,618,716	885,020	859,877
Services	5,279,127	2,402,889	3,842,911
Capital Outlay	155,942	454,508	271,821
Other Outgo/Payment to Students	<u>430,000</u>	<u>235,257</u>	<u>123,195</u>
Total Expenditures	15,453,817	12,353,669	13,761,762
Interfund Transfers Out			
Other	<u>-</u>	<u>865,310</u>	<u>174,672</u>
Total Interfund Transfers Out	<u>-</u>	<u>865,310</u>	<u>174,672</u>
Total Expenditures & Transfers Out	15,453,817	13,218,979	13,936,434
State Budget Reductions	<u>(1,897,599)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 13,556,218	\$ 13,218,979	\$ 13,936,434
Increase/(Decrease) in Fund Balance	\$ -	\$ (133,676)	\$ -
Beginning Balance	<u>\$ 3,512,443</u>	<u>\$ 2,282,415</u>	<u>\$ 2,148,738</u>
Ending Balance	<u>\$ 3,512,443</u>	<u>\$ 2,148,738</u>	<u>\$ 2,148,738</u>

This Page Intentionally Left Blank

CHABOT COLLEGE

**25555 Hesperian Boulevard
Hayward, California 94545
(510) 723-6600
www.chabotcollege.edu**

Chabot College

Vision, Mission, and Value Statements

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

Vision

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

Mission

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

Values

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

LEARNING AND TEACHING

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

COMMUNITY AND DIVERSITY

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

INDIVIDUAL AND COLLECTIVE RESPONSIBILITY

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

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Chabot College
2010-11**

General Fund Chabot College - Total	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 41,745,578	\$ 41,640,056	\$ 39,121,908
Other State Revenue	5,257,793	3,746,563	3,470,120
Local Revenue	4,113,963	3,902,854	3,021,120
Federal Revenue	<u>1,411,358</u>	<u>2,375,849</u>	<u>3,233,054</u>
Total Revenue	52,528,692	51,665,322	48,846,202
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	471,342	471,342	491,152
Other	<u>476,648</u>	<u>1,059,222</u>	<u>270,000</u>
Total Interfund Transfers In	<u>947,990</u>	<u>1,530,564</u>	<u>761,152</u>
Total Revenue and Transfers In	53,476,682	53,195,887	49,607,354
State Budget Reductions	<u>(2,630,849)</u>	<u>(1,599,904)</u>	<u>-</u>
Total Adjusted Revenue	\$ 50,845,833	\$ 51,595,983	\$ 49,607,354
Expenditures			
Academic Salaries	\$ 27,563,415	\$ 27,437,750	\$ 25,746,299
Classified Salaries	9,222,532	9,158,219	9,131,170
Benefits	9,566,813	9,209,698	9,849,905
Supplies	983,703	988,117	667,208
Services	5,451,987	2,952,045	3,095,201
Capital Outlay	174,942	301,637	241,846
Other Outgo/Payment to Students	300,000	222,267	88,511
Interfund Transfers	<u>360,000</u>	<u>419,168</u>	<u>360,000</u>
Total Expenditures	53,623,392	50,688,901	49,180,140
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	68,625	68,625	255,223
Other	<u>-</u>	<u>317,832</u>	<u>171,991</u>
Total Interfund Transfers Out	<u>68,625</u>	<u>386,457</u>	<u>427,214</u>
Total Expenditures & Transfers Out	53,692,017	51,075,358	49,607,354
State Budget Reductions	<u>(2,944,988)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 50,747,029	\$ 51,075,358	\$ 49,607,354
Increase/(Decrease) in Fund Balance	\$ 98,804	\$ 520,624	\$ (0)
Beginning Balance	<u>\$ 2,478,302</u>	<u>\$ 419,991</u>	<u>\$ 940,615</u>
Ending Balance	<u>\$ 2,577,106</u>	<u>\$ 940,615</u>	<u>\$ 940,615</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund Chabot College - Unrestricted	2009-10 Adoption Budget	2009-10 Actual	2010-11 Adoption Budget
Revenue			
State Revenue			
General Apportionment	\$ 41,598,342	\$ 41,640,056	\$ 39,121,908
Other State Revenue	561,478	244,041	222,480
Local Revenue	2,306,535	2,219,945	2,173,480
Federal Revenue	<u>1,200</u>	<u>212,934</u>	<u>1,200</u>
Total Revenue	44,467,555	44,316,976	41,519,068
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	471,342	471,342	491,152
Other	<u>476,648</u>	<u>1,059,222</u>	<u>270,000</u>
Total Interfund Transfers In	<u>947,990</u>	<u>1,530,564</u>	<u>761,152</u>
Total Revenue and Transfers In	45,415,545	45,847,540	42,280,220
State Budget Reductions	<u>(1,599,904)</u>	<u>(1,599,904)</u>	<u>-</u>
Total Adjusted Revenue	\$ 43,815,641	\$ 44,247,636	\$ 42,280,220
Expenditures			
Academic Salaries	\$ 26,530,604	\$ 26,202,782	\$ 24,713,050
Classified Salaries	6,797,157	6,743,292	6,719,800
Benefits	8,644,357	8,420,786	8,829,453
Supplies	600,000	504,836	411,034
Services	2,610,137	1,408,029	991,660
Capital Outlay	20,000	13,140	-
Interfund Transfers	<u>360,000</u>	<u>419,168</u>	<u>360,000</u>
Total Expenditures	45,562,255	43,712,033	42,024,998
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	68,625	68,625	255,223
Other	<u>-</u>	<u>25,965</u>	<u>-</u>
Total Interfund Transfers Out	<u>\$ 68,625</u>	<u>\$ 94,590</u>	<u>\$ 255,223</u>
Total Expenditures & Transfers Out	45,630,880	43,806,623	42,280,221
State Budget Reductions	<u>(1,914,043)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 43,716,837	\$ 43,806,623	\$ 42,280,221
Increase/(Decrease) in Fund Balance	\$ 98,804	\$ 441,013	\$ (0)
Beginning Balance	<u>\$ (843,138)</u>	<u>\$ (340,347)</u>	<u>\$ 100,666</u>
Ending Balance	<u><u>\$ (744,334)</u></u>	<u><u>\$ 100,666</u></u>	<u><u>\$ 100,666</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund Chabot College - Restricted	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 147,236	\$ -	\$ -
Other State Revenue	4,696,315	3,502,522	3,247,640
Local Revenue	1,807,428	1,682,910	847,640
Federal Revenue	<u>1,410,158</u>	<u>2,162,915</u>	<u>3,231,854</u>
Total Revenue	8,061,137	7,348,346	7,327,134
State Budget Reductions	<u>(1,030,945)</u>	<u>-</u>	<u>-</u>
Total Adjusted Revenue	\$ 7,030,192	\$ 7,348,346	\$ 7,327,134
Expenditures			
Academic Salaries	\$ 1,032,811	\$ 1,234,968	\$ 1,033,249
Classified Salaries	2,425,375	2,414,927	2,411,370
Benefits	922,456	788,912	1,020,452
Supplies	383,703	483,281	256,174
Services	2,841,850	1,544,017	2,103,541
Capital Outlay	154,942	288,496	241,846
Other Outgo/Payment to Students	<u>300,000</u>	<u>222,267</u>	<u>88,511</u>
Total Expenditures	8,061,137	6,976,868	7,155,143
Interfund Transfers Out			
Other	<u>-</u>	<u>291,867</u>	<u>171,991</u>
Total Interfund Transfers Out	<u>-</u>	<u>291,867</u>	<u>171,991</u>
Total Expenditures & Transfers Out	8,061,137	7,268,735	7,327,134
State Budget Reductions	<u>(1,030,945)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 7,030,192	\$ 7,268,735	\$ 7,327,134
Increase/(Decrease) in Fund Balance	\$ -	\$ 79,611	\$ -
Beginning Balance	<u>\$ 3,321,440</u>	<u>\$ 760,338</u>	<u>\$ 839,949</u>
Ending Balance	<u>\$ 3,321,440</u>	<u>\$ 839,949</u>	<u>\$ 839,949</u>

This Page Intentionally Left Blank

LAS POSITAS COLLEGE

**3000 Campus Hill Drive
Livermore, California 94551
(925) 424-1000
www.laspositascollege.edu**

Las Positas College

Institutional Principles

Mission Statement

Las Positas College is an inclusive, learning-centered institution providing educational opportunities that meet the academic, intellectual, career-technical, creative, and personal development goals of its diverse students. Students develop the knowledge, skills, values, and abilities to become engaged and contributing members of the community.

Vision Statement

Las Positas College meets our students and community where they are and creates experiences for them that build their capacity, speak to their potential, and transform their lives.

Values Statement

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

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

Strategic Goals

1. Provide excellence in teaching, student learning, services to students, and scholarship by providing state of the art learning facilities, equipment, supplies and resources, and staffing. (Teaching and Learning)
2. Increase recognition of Las Positas College as a premier institution of innovative higher education that prepares talented, competent, and engaged members of the community. (Institutional Advancement)
3. Ensure the highest level of service to students and the community through continuous and purposeful evaluation of programs and services that situates student learning, community responsiveness, and employee engagement as the center of all we do. (Accountability)
4. Offer cutting edge educational opportunities designed to accelerate the economic development of the Tri-Valley region. (Economic Development)
5. Provide excellence in the stewardship of the community's investment in Las Positas College and expand the institution's capacity to apply resources to meet the needs of students, staff, and faculty through strategic assessment and resource allocation. (Resource Development and Allocation)
6. Commit to excellence in teaching, student learning, and scholarship by expanding professional development for all employees and nurturing the intellectualism within the campus culture. (Academic and Professional Excellence)
7. Serve a diverse college community by maintaining and expanding an environment of accessibility, equality, and social justice. (Diversity and Pluralism)
8. Craft a culture of collective responsibility through an enhancement of College processes and systems, reinforcing internal communication, integrating internal planning processes that promote coordination and accountability, and strengthening a sense of community and collaboration internally and within the District. (Communication and Infrastructure)
9. Serve as a catalyst for enhanced community life through outreach, partnerships, services, and significant contributions to quality arts, cultural, wellness and vitality experiences and activities in the Tri-Valley. (Community Life)
10. Engage in sustainable stewardship and community leadership as an institution through our use of products and technology, our practices and curriculum, our policies, and our philosophy as represented through institutional culture and leadership. (Sustainability)

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Las Positas College
2010-11**

General Fund	2009-10	2009-10	2010-11
Las Positas College - Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 26,317,113	\$ 26,250,804	\$ 25,116,504
Other State Revenue	2,908,878	2,052,923	1,773,970
Local Revenue	1,791,143	2,336,871	2,869,563
Federal Revenue	<u>712,021</u>	<u>1,041,616</u>	<u>1,019,574</u>
Total Revenue	31,729,155	31,682,214	30,779,611
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab			
Leave	552,171	552,171	327,642
Other	<u>302,248</u>	<u>803,919</u>	<u>180,000</u>
Total Interfund Transfers In	<u>854,419</u>	<u>1,356,090</u>	<u>507,642</u>
Total Revenue and Transfers In	32,583,574	33,038,303	31,287,253
State Budget Reductions	<u>(1,629,275)</u>	<u>(1,014,518)</u>	<u>-</u>
Total Adjusted			
Revenue	\$ 30,954,299	\$ 32,023,785	\$ 31,287,253
Expenditures			
Academic Salaries	\$ 17,082,737	\$ 17,630,959	\$ 16,548,467
Classified Salaries	6,529,495	6,684,264	5,922,478
Benefits	5,447,394	5,981,625	6,351,469
Supplies	1,988,937	597,565	859,766
Services	1,250,298	1,268,070	1,369,566
Capital Outlay	83,927	91,502	47,123
Other Outgo/Payment to			
Students	130,000	12,959	34,684
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	32,512,788	32,266,943	31,133,553
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab			
Leave	43,106	43,106	151,019
Other	<u>-</u>	<u>92,485</u>	<u>2,681</u>
Total Interfund Transfers Out	<u>43,106</u>	<u>135,591</u>	<u>153,700</u>
Total Expenditures & Transfers	32,555,894	32,402,534	31,287,253
Out	<u>(1,708,800)</u>	<u>-</u>	<u>-</u>
State Budget Reductions			
Total Adjusted			
Expenditures	\$ 30,847,094	\$ 32,402,534	\$ 31,287,253
Increase/(Decrease) in Fund			
Balance	\$ 107,205	\$ (378,749)	\$ 0
Beginning Balance	<u>\$ 754,562</u>	<u>\$ 352,228</u>	<u>\$ (26,521)</u>
Ending Balance	<u>\$ 861,767</u>	<u>\$ (26,521)</u>	<u>\$ (26,521)</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund Las Positas College - Unrestricted	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 26,224,627	\$ 26,250,804	\$ 25,116,504
Other State Revenue	198,515	148,928	148,320
Local Revenue	1,354,143	1,839,292	2,196,375
Federal Revenue	-	122,886	-
Total Revenue	27,777,285	28,361,910	27,461,199
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	552,171	552,171	327,642
Other	302,248	803,919	180,000
Total Interfund Transfers In	854,419	1,356,090	507,642
Total Revenue and Transfers In	28,631,704	29,717,999	27,968,841
State Budget Reductions	(1,014,518)	(1,014,518)	-
Total Adjusted Revenue	\$ 27,617,186	\$ 28,703,481	\$ 27,968,841
Expenditures			
Academic Salaries	\$ 16,472,366	\$ 17,016,454	\$ 15,994,050
Classified Salaries	5,053,632	5,208,766	4,795,023
Benefits	4,990,135	5,562,943	5,779,110
Supplies	897,666	416,274	806,993
Services	1,063,192	750,888	423,498
Capital Outlay	83,927	9,604	19,148
Other Outgo/Payment to Students	-	470	-
Total Expenditures	28,560,918	28,965,398	27,817,822
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	43,106	43,106	151,019
Other	-	8,309	-
Total Interfund Transfers Out	43,106	51,415	151,019
Total Expenditures & Transfers Out	28,604,024	29,016,813	27,968,841
State Budget Reductions	(1,094,043)	-	-
Total Adjusted Expenditures	\$ 27,509,981	\$ 29,016,813	\$ 27,968,841
Increase/(Decrease) in Fund Balance	\$ 107,205	\$ (313,332)	\$ 0
Beginning Balance	\$ 313,332	\$ 313,332	\$ -
Ending Balance	\$ 420,537	\$ -	\$ 0

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund Las Positas College - Restricted	2009-10 <u>Adoption Budget</u>	2009-10 <u>Actual</u>	2010-11 <u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 92,486		\$ -
Other State Revenue	2,710,363	1,903,995	1,625,650
Local Revenue	437,000	497,579	673,188
Federal Revenue	<u>712,021</u>	<u>918,730</u>	<u>1,019,574</u>
Total Revenue	3,951,870	3,320,304	3,318,412
State Budget Reductions	<u>(614,757)</u>	-	-
Total Adjusted Revenue	\$ 3,337,113	\$ 3,320,304	\$ 3,318,412
Expenditures			
Academic Salaries	\$ 610,371	\$ 614,505	\$ 554,417
Classified Salaries	1,475,863	1,475,498	1,127,455
Benefits	457,259	418,682	572,360
Supplies	1,091,271	181,291	52,773
Services	187,106	517,182	946,068
Capital Outlay	-	81,898	27,975
Other Outgo/Payment to Students	<u>130,000</u>	<u>12,489</u>	<u>34,684</u>
Total Expenditures	3,951,870	3,301,545	3,315,731
Interfund Transfers Out			
Other	<u>-</u>	<u>84,176</u>	<u>2,681</u>
Total Interfund Transfers Out	<u>-</u>	<u>84,176</u>	<u>2,681</u>
Total Expenditures & Transfers Out	3,951,870	3,385,721	3,318,412
State Budget Reductions	<u>(614,757)</u>	-	-
Total Adjusted Expenditures	\$ 3,337,113	\$ 3,385,721	\$ 3,318,412
Increase/(Decrease) in Fund Balance	\$ -	\$ (65,417)	\$ -
Beginning Balance	<u>\$ 441,230</u>	<u>\$ 38,896</u>	<u>\$ (26,521)</u>
Ending Balance	<u>\$ 441,230</u>	<u>\$ (26,521)</u>	<u>\$ (26,521)</u>

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

**5020 Franklin Drive
Pleasanton, CA 94588
(925) 485-5201
www.clpccd.org**

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
District Operations
2010-11**

General Fund	2009-10	2009-10	2010-11
District Svcs/M&O/Contract Ed			
- Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 19,892,388	\$ 21,422,410	\$ 22,462,431
Other State Revenue	1,367,940	1,090,003	1,948,353
Local Revenue	8,883,013	7,028,316	7,949,638
Property Taxes	-	-	-
Enrollment Fees	-	-	-
Other	-	-	-
Federal Revenue	-	27,942	-
Total Revenue	<u>30,143,341</u>	<u>29,568,671</u>	<u>32,360,422</u>
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab			
Leave	131,731	131,731	163,379
Other	<u>142,567</u>	<u>746,756</u>	<u>-</u>
Net Transfers	<u>274,298</u>	<u>878,487</u>	<u>163,379</u>
Total Revenue and Transfers In	<u>30,417,639</u>	<u>30,447,159</u>	<u>32,523,801</u>
State Budget Reductions	<u>(1,007,475)</u>	<u>(755,578)</u>	<u>-</u>
Total Adjusted			
Revenue	\$ 29,410,164	\$ 29,691,581	\$ 32,523,801
Expenditures			
Academic Salaries	\$ 330,000	\$ 179,624	\$ 307,140
Classified Salaries	11,860,971	11,495,039	12,018,280
Benefits	4,652,323	4,252,654	5,061,355
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,479
Supplies	1,094,544	1,128,559	1,428,709
Services	10,463,474	9,358,053	7,984,341
Capital Outlay	222,821	300,323	150,138
Interfund Transfers	<u>895,188</u>	<u>505,500</u>	<u>-</u>
Total Expenditures	<u>33,505,696</u>	<u>31,775,605</u>	<u>31,933,801</u>
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab			
Leave	1,193,513	1,043,513	590,000
Other	<u>-</u>	<u>2,377,517</u>	<u>-</u>
Total Interfund Transfers Out	<u>1,193,513</u>	<u>3,421,030</u>	<u>590,000</u>
Total Expenditures & Transfers Out	<u>34,699,209</u>	<u>35,196,634</u>	<u>32,523,801</u>
State Budget Reductions	<u>(1,608,028)</u>	<u>-</u>	<u>-</u>
Total Adjusted			
Expenditures	\$ 33,091,181	\$ 35,196,634	\$ 32,523,801
Increase/(Decrease) in Fund			
Balance	\$ (3,681,016)	\$ (5,505,054)	\$ 0
Beginning Balance	<u>\$ 11,386,701</u>	<u>\$ 13,920,018</u>	<u>\$ 8,414,964</u>
Ending Balance	<u>\$ 7,705,685</u>	<u>\$ 8,414,964</u>	<u>\$ 8,414,964</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund District Svcs/M&O/Contract Ed - Unrestricted	2009-10	2009-10	2010-11
	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue			
General Apportionment	\$ 19,892,388	\$ 21,422,410	\$ 22,462,431
Other State Revenue	436,000	307,781	500,000
Local Revenue	6,374,143	5,882,525	6,107,104
Federal Revenue	<u>-</u>	<u>27,942</u>	<u>-</u>
Total Revenue	26,702,531	27,640,658	29,069,535
Interfund Transfers In			
Admin & Fiscal/Athletic Ins/Sab Leave	131,731	131,731	163,379
Other	<u>142,567</u>	<u>258,117</u>	<u>-</u>
Total Interfund Transfers In	<u>274,298</u>	<u>389,848</u>	<u>163,379</u>
Total Revenue and Transfers In	26,976,829	28,030,506	29,232,914
State Budget Reductions	<u>(755,578)</u>	<u>(755,578)</u>	<u>-</u>
Total Adjusted Revenue	\$ 26,221,251	\$ 27,274,928	\$ 29,232,914
Expenditures			
Academic Salaries	\$ 330,000	\$ 88,385	\$ -
Classified Salaries	11,120,499	10,465,377	10,871,905
Benefits	4,346,898	3,945,051	4,570,213
RUMBL Benefits	3,986,374	3,986,374	4,414,361
SERP Payment	-	569,479	569,479
Supplies	950,802	908,111	877,778
Services	8,213,303	9,016,362	7,191,040
Capital Outlay	221,821	216,209	148,138
Interfund Transfers	<u>895,188</u>	<u>505,000</u>	<u>-</u>
Total Expenditures	30,064,886	29,700,349	28,642,914
Interfund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	1,193,513	1,043,513	590,000
Other	<u>-</u>	<u>1,888,249</u>	<u>-</u>
Total Interfund Transfers Out	<u>1,193,513</u>	<u>2,931,762</u>	<u>590,000</u>
Total Expenditures & Transfers Out	31,258,399	32,632,111	29,232,914
State Budget Reductions	<u>(1,356,131)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 29,902,268	\$ 32,632,111	\$ 29,232,914
Increase/(Decrease) in Fund Balance	\$ (3,681,016)	\$ (5,357,183)	\$ 0
Beginning Balance	<u>\$ 11,636,928</u>	<u>\$ 12,436,837</u>	<u>\$ 7,079,654</u>
Ending Balance	<u>\$ 7,955,912</u>	<u>\$ 7,079,654</u>	<u>\$ 7,079,654</u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
2010-11**

General Fund District Svcs/M&O/Contract Ed - Restricted	2009-10	2009-10	2010-11
	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue			
Other State Revenue	\$ 931,940	\$ 782,222	\$ 1,448,353
Local Revenues	<u>2,508,870</u>	<u>1,145,791</u>	<u>1,842,534</u>
Total Revenue	3,440,810	1,928,013	3,290,887
Interfund Transfers In			
Other	<u>-</u>	<u>488,639</u>	<u>-</u>
Total Interfund Transfers In	<u>-</u>	<u>488,639</u>	<u>-</u>
Total Revenue and Transfers In	3,440,810	2,416,653	3,290,887
State Budget Reductions	<u>(251,897)</u>	<u>-</u>	<u>-</u>
Total Adjusted Revenue	\$ 3,188,913	\$ 2,416,653	\$ 3,290,887
Expenditures			
Academic Salaries	\$ -	\$ 91,238	\$ 307,140
Classified Salaries	740,472	1,029,662	1,146,374
Benefits	305,425	307,603	491,142
Supplies	143,742	220,448	550,931
Services	2,250,171	341,691	793,301
Capital Outlay	1,000	84,114	2,000
Other Outgo/Payment to Students	<u>-</u>	<u>500</u>	<u>-</u>
Total Expenditures	3,440,810	2,075,256	3,290,887
Interfund Transfers Out			
Other	<u>-</u>	<u>489,267</u>	<u>-</u>
Total Interfund Transfers Out	<u>-</u>	<u>489,267</u>	<u>-</u>
Total Expenditures & Transfers Out	3,440,810	2,564,523	3,290,887
State Budget Reductions	<u>(251,897)</u>	<u>-</u>	<u>-</u>
Total Adjusted Expenditures	\$ 3,188,913	\$ 2,564,523	\$ 3,290,887
Increase/(Decrease) in Fund Balance	\$ -	\$ (147,871)	\$ -
Beginning Balance	<u>\$ (250,227)</u>	<u>\$ 1,483,181</u>	<u>\$ 1,335,310</u>
Ending Balance	<u>\$ (250,227)</u>	<u>\$ 1,335,310</u>	<u>\$ 1,335,310</u>

Self Insurance Fund

2010-2011

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

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

The transfer amount for 2010-11 has been increased to \$4,414,361 to approximate actual annual cost.

BUDGET ASSUMPTIONS:

REVENUES

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

EXPENDITURES

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

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Self Insurance
2010-11**

Self Insurance Fund (RUMBL)	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
Contract Services	\$ 3,986,374	\$ 3,986,374	\$ 4,414,361
Interest	50,000	10,878	15,000
Interfund Transfers	<u>505,000</u>	<u>505,000</u>	<u>-</u>
Total Revenue	\$ 4,541,374	\$ 4,502,252	\$ 4,429,361
Expenditures			
Services	<u>\$ 3,986,374</u>	<u>\$ 4,122,642</u>	<u>\$ 4,414,361</u>
Total Expenditures	\$ 3,986,374	\$ 4,122,642	\$ 4,414,361
Increase/(Decrease) in Fund Balance	\$ 555,000	\$ 379,610	\$ 15,000
Beginning Balance	<u>\$ 2,690,413</u>	<u>\$ 2,687,273</u>	<u>\$ 3,066,884</u>
Ending Balance	<u><u>\$ 3,245,413</u></u>	<u><u>\$ 3,066,884</u></u>	<u><u>\$ 3,081,884</u></u>

Cafeteria Fund

2010-2011

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

2010-2011 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 2010-2011 consist of salary and benefit expenses for custodial services.

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

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Cafeteria Fund
2010-11**

Cafeteria Fund	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
Cafeteria Operations	\$ 20,000	\$ 25,960	\$ 25,000
Vending Commissions	7,830	-	-
Interest	<u>200</u>	<u>298</u>	<u>250</u>
Total Revenue	\$ 28,030	\$ 26,258	\$ 25,250
Expenditures			
Classified Salaries	\$ 28,129	\$ 18,440	\$ 28,803
Benefits	<u>14,774</u>	<u>11,963</u>	<u>16,415</u>
Total Expenditures	\$ 42,903	\$ 30,403	\$ 45,217
Increase/(Decrease) in Fund Balance	\$ (14,873)	\$ (4,145)	\$ (19,967)
Beginning Balance	<u>\$ 44,186</u>	<u>\$ 44,340</u>	<u>\$ 40,195</u>
Ending Balance	<u><u>\$ 29,313</u></u>	<u><u>\$ 40,195</u></u>	<u><u>\$ 20,227</u></u>

Child Development Fund 2010-2011

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 \$360,000 from the General Fund to maintain a balanced budget.

EXPENDITURES

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

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Child Development Fund
2010-11**

Child Development Fund	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue	\$ 900,711	\$ 894,234	\$ 901,879
Child Care Fees	163,720	170,784	202,447
Federal Revenue	566,000	626,444	636,050
Interfund Transfers In	<u>360,000</u>	<u>419,168</u>	<u>360,000</u>
Total Revenue	\$ 1,990,431	\$ 2,110,630	\$ 2,100,376
Expenditures			
Academic Salaries	\$ -	\$ 5,925	\$ -
Classified Salaries	1,343,520	1,453,317	1,351,768
Benefits	604,679	517,185	663,098
Supplies	42,232	90,207	40,000
Services	-	26,279	45,510
Other Outgo	-	30,000	-
Interest Expense	<u>-</u>	<u>4,268</u>	<u>-</u>
Total Expenditures	\$ 1,990,431	\$ 2,127,182	\$ 2,100,376
Increase/(Decrease) in Fund Balance	\$ -	\$ (16,552)	\$ -
Beginning Balance	<u>\$ -</u>	<u>\$ 16,552</u>	<u>\$ 0</u>
Ending Balance	<u><u>\$ -</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

This Page Intentionally Left Blank

Capital Projects Fund

2010-2011

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

Capital Projects Fund

Construction Projects

Chabot College

- Math-Science Building 1700/1800 Modernization (Working Drawings)

Scheduled Maintenance

It should be noted that the State is not currently funding specific scheduled maintenance projects nor has suspended funding for the Block Grant and Physical Plant and Instructional Support programs.

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.

In 2008-09, each campus was allocated \$500,000 to be used in accordance with the Board approved Public Art initiative. The majority of the funds are carried forward to 2010-11.

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Capital Outlay Projects Fund
2010-11**

Capital Projects Fund	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
State Revenue	\$ 421,297	\$ 245,894	\$ 290,297
Local Revenue	-	474,122	1,112,853
Interest	-	43,655	20,000
Interfund Transfers	390,188	-	-
Trustee Asset Proceed	<u>5,000</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 816,485	\$ 763,671	\$ 1,423,150
Expenditures			
Classified Salaries	\$ -	\$ 24,408	\$ -
Services	-	2,226	-
Capital Outlay	508,374	464,237	338,188
Other Outgo	390,188	21,543	-
Interfund Transfers	<u>-</u>	<u>(2)</u>	<u>-</u>
Total Expenditures	\$ 898,562	\$ 512,413	\$ 338,188
Increase/(Decrease) in Fund Balance	\$ (82,077)	\$ 251,258	\$ 1,084,962
Beginning Balance	<u>\$ 2,874,385</u>	<u>\$ 2,391,179</u>	<u>\$ 2,642,437</u>
Ending Balance	<u><u>\$ 2,792,308</u></u>	<u><u>\$ 2,642,437</u></u>	<u><u>\$ 3,727,399</u></u>

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Property Sale Fund
2010-11**

Special Reserve Funds (Nike Project, COP)	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
Interest	\$ 75,000	\$ 15,935	\$ 16,000
Total Revenue	\$ 75,000	\$ 15,935	\$ 16,000
Expenditures			
Academic Salaries	\$ -	\$ 12,318	\$ 15,000
Benefits	-	1,382	2,000
Supplies	-	-	6,000
Services	16,121	12,697	10,000
Capital Outlay	<u>980,000</u>	<u>-</u>	<u>936,724</u>
Total Expenditures	\$ 996,120	\$ 26,397	\$ 969,724
Increase/(Decrease) in Fund Balance	\$ (921,121)	\$ (10,462)	\$ (953,724)
Beginning Balance	<u>\$ 3,778,236</u>	<u>\$ 3,773,518</u>	<u>\$ 3,763,056</u>
Ending Balance	<u>\$ 2,857,116</u>	<u>\$ 3,763,056</u>	<u>\$ 2,809,332</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET

Measure B Funds

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

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

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

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

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

The Facilities Modernization Program funded by Measure B continued to achieve significant progress. As of June 30, 2010, Chabot College with 29 projects valued at \$252.4M is 61% complete, Las Positas College with 27 projects valued at \$230.1M is 67% complete and there are 14 District wide projects valued at \$96.9M 26% complete.

For Fiscal Year 2010/2011 we have budgeted \$72M in program expenditures. Projects at the forefront of this year's spending are:

- PE Strength and Fitness Center, CC (\$5M)
- Soccer Field Restoration, CC (\$1M)
- Classroom Building 300, CC (\$5M)
- Industrial Technology Buildings 1400/1600, CC (\$5M)
- Buildings 500, 600, 700 and 1700 Renovations, LPC (\$2M)
- Science and Technology Building, LPC (\$6M)
- College Center for the Arts, LPC (\$3M)
- Child Development Center, LPC (\$4M)
- PE Phase III, LPC (\$4M)
- Fire Alarm/Security Upgrade, LPC (\$1M)
- 40+ Other Projects District wide (\$36M)

**CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET
Measure B Construction Fund
2010-11**

Measure B Capital Project Fund	2009-10	2009-10	2010-11
District Total	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
Revenue			
Interest	\$ 13,000,000	\$ 12,036,638	\$ 11,595,931
Total Revenue	\$ 13,000,000	\$ 12,036,638	\$ 11,595,931
Expenditures			
Classified Salaries	\$ 925,299	\$ 803,997	\$ 928,811
Benefits	317,712	281,734	370,197
Supplies	25,000	18,526	18,000
Services	500,000	710,980	700,000
Capital Outlay	112,231,989	90,316,487	69,582,992
Other Outgo	<u>-</u>	<u>390,188</u>	<u>400,000</u>
Total Expenditures	\$ 114,000,000	\$ 92,521,912	\$ 72,000,000
Increase/(Decrease) in Fund Balance	\$(101,000,000)	\$ (80,485,273)	\$ (60,404,069)
Beginning Balance	<u>\$ 364,965,753</u>	<u>\$ 344,602,658</u>	<u>\$ 264,117,385</u>
Ending Balance	<u><u>\$ 263,965,753</u></u>	<u><u>\$ 264,117,385</u></u>	<u><u>\$ 203,713,316</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

**BUDGET DEVELOPMENT CALENDAR
2010 – 2011**

DATE	RESPONSIBILITY	ACTION
Preliminary Budget		
January 8	Vice Chancellor Business Services	Governor Releases 2010 - 2011 Budget
January 15	Vice Chancellor Business Services, Vice Presidents, Director Business Services, Budget Officer	Attend annual Statewide workshop on Governor's proposed budget
January 19	Vice Chancellor Business Services	Report on Governor's 2010 - 2011 budget proposal to Board of Trustees
February 1	Vice Chancellor Business Services, Director Business Services, Budget Officer	Finalize Budget Priorities and Assumptions
February 8	Vice Chancellor Business Services, Director Business Services, Budget Officer	Distribute initial Position Control Worksheets, Budget Worksheets, Instructions and District budget assumptions to Colleges and District Cost Center Managers, Site revenue worksheet to colleges
February 22	Vice Presidents, District Cost Center Managers	Site revenue worksheets to District Budget Office
February 22	Vice Presidents, District Cost Center Managers, Budget Officer	Submit Position Control Worksheets with any adjustments to District Budget Office; Preliminary revenue allocation to sites
March 1	Vice Presidents, Budget Officer	Final adjustments for Position Control loaded in Banner
March 15	Vice Chancellor Business Services, Director Business Services, Budget Officer	Prepare Preliminary Budget
Tentative Budget		
March 15	Budget Officer	Send out Tentative Budget Position Control Worksheets and Budget Worksheets
April 16	Vice Presidents, District Cost Center Managers, Budget Officer	Submit Position Control Worksheets with any adjustments to District Budget Office; District Cost Center Managers submit Budget Worksheets to District Budget Office; Sites load budget entries in Banner; Submit any adjustments to site revenue projections
April 26	Director Business Services, Budget Officer	Prepare Draft Tentative Budget

May 3	Vice Chancellor Business Services, Budget Officer	Review Draft Tentative Budget
May 10	Vice Presidents, Budget Officer	Enter final adjustments in Banner, budget balanced
May 19	Vice Chancellor Business Services, Director Business Services, Budget Officer	Prepare Tentative Budget for Board of Trustees Budget Workshop
Tentative Budget (cont'd)		
June 1 (Board Workshop)	Vice Chancellor Business Services	Conduct Board of Trustees Budget Workshop
June 15 (Board Meeting)	Chancellor, Vice Chancellor Business Services	Recommend adoption of Tentative Budget to Board of Trustees; Tentative Budget adopted
June 18	Budget Officer	Load Budget into Operation Accounts

Adoption Budget		
June 1	Budget Officer	Send out final Position Control Worksheets.
June 18	Vice Presidents, District Cost Center Managers, Budget Officer	Submit final corrections for Position Control Worksheets to District Budget Office
July 6	Budget Officer	Send out final Budget Worksheets.
July 23	Vice Presidents, District Cost Center Managers, Budget Officer	Enter final adjustments in Banner; budget balanced; adjust site revenue projections to District Office.
August 6	Vice Chancellor Business Services, Director Business Services, Budget Officer	Prepare Adoption Budget for submission to the Board of Trustees
August 27	Vice Chancellor Business Services	Publish Public Notice in newspaper
September 1	Vice Chancellor Business Services	Budget available for public inspection
September 7 (Board Workshop)	Chancellor, Vice Chancellor Business Services	Recommend adoption to Board of Trustees; Adoption Budget adopted
September 10	Budget Officer	Load Budget adjustments into Operation Accounts
45 Days After Budget Act Signed into Law	Vice Chancellor Business Services	Present major revisions to the Adoption Budget based on State Budget Act being signed into law.

Note: On August 17, 2010, with no budget passed by the legislature, the Chancellor's Office granted all Districts a one-month extension to adopt a final budget, extending the deadline to October 15, 2010.

Glossary of Finance Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance - The difference between assets and liabilities.

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue - Income from all sources.

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

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

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

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

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

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

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

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

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

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

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

California Community Colleges

Sound Fiscal Management Self-Assessment Checklist

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

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