

*Chabot–Las Positas  
Community College District*



*Adoption Budget*

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

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

## **Board of Trustees**

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

## **Administrative Officers**

Judy E. Walters, Ph.D. – Interim Chancellor  
Lorenzo Legaspi – Vice Chancellor, Business Services  
Wyman M. Fong – Vice Chancellor, Human Resources  
Jeffrey M. Kingston – Vice Chancellor, Educational Services, Planning and Facilities

## **Chabot College**

Susan Sperling, Ph.D. – President

## **Las Positas College**

Kevin Walthers, Ph.D. – President

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

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

**Judy E. Walters, Ph.D.**  
***Interim Chancellor***

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

**Annual Budget  
2012 – 2013**

<b>Introduction.....</b>	<b>4</b>
<b>Full Time Equivalent Student (FTES) Enrollments .....</b>	<b>7</b>
<b>Board of Trustees Priorities.....</b>	<b>8</b>
<b>Major Revenue Assumptions .....</b>	<b>9</b>
<b>Major Expenditure Assumptions .....</b>	<b>10</b>
<b>District Medical and Dental Premium Rates.....</b>	<b>11</b>
<b>General Fund</b>	
Source of Funds .....	15
Use of Funds .....	16
<i>District General Fund</i> .....	17
<i>Chabot College</i> .....	20
<i>Las Positas College</i> .....	25
<i>District Operations</i> .....	30
<b>Cafeteria Fund .....</b>	<b>39</b>
<b>Child Development Fund .....</b>	<b>43</b>
<b>Self Insurance Fund.....</b>	<b>47</b>
<b>Measure B Funds .....</b>	<b>49</b>
<b>Capital Projects Fund.....</b>	<b>51</b>
<b>Special Reserve Fund.....</b>	<b>53</b>
<b>Budget Development Calendar.....</b>	<b>55</b>
<b>Glossary of Finance Terms .....</b>	<b>56</b>
<b>Sound Fiscal Management .....</b>	<b>60</b>
Self-Assessment Checklist .....	60
<b>Resolution No. 03-1213 Calling An Election For Voter Approval</b>	
<b>For An Educational Parcel Tax .....</b>	<b>62</b>

# CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT

## ADOPTION BUDGET

2012-13

### Budget Requirement

- Title 5, Section 58301 of the California Code of Regulations requires community college districts to hold a public hearing on the proposed budget for the ensuing fiscal year.
- Title 5, Section 58305 of the California Code of Regulations requires community college districts to adopt a final budget on or before the 15<sup>th</sup> day of September.

### 2012-13

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

- The budget proposal indicated a \$9.2 billion budget gap (\$4.1 billion for remainder of 2011-12, \$5.1 billion for 2012-13).
- The Governor proposed to close the gap with spending cuts of \$4.2 billion, revenue increases of \$4.7 billion, and \$1.4 billion in other solutions resulting in \$1.1 billion reserve.
- A tax initiative would increase personal income tax on wealthiest taxpayers and temporarily increase the sales tax by ½ percent.
- \$218 million of deferrals would be paid back.
- If tax initiative does not pass, triggers would be pulled January 1, 2013 (\$4.8 billion in cuts to schools and community colleges).
- The Governor proposed an increase in categorical flexibility.
- There would be no enrollment growth funding, no proposal to increase student fees, and no COLA though the budget estimates a 3.17% COLA.
- If the November tax initiative does not pass, the mid-year cut to community colleges includes elimination of the deferral payback of \$218.3 million and workload reduction of \$264 million.
- Subsequent to the January proposal, the Governor reached agreement with backers of the Millionaires' Tax to unite behind a single tax measure for the November ballot.

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

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

- \$600 thousand remains unresolved for 2012-13.

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

- If the tax initiative passes (Scenario A), the State will buy back \$313.1 million of deferrals.
- If the tax initiative does not pass (Scenario B), the \$313.1 million of deferral buy-back will not happen, there will be a \$300 million trigger cut equating to a 6.4% workload reduction, and general obligation bond debt service will further reduce Proposition 98 funding. This would mean a cut in apportionment of \$4.6 million.
- A 6.4% workload reduction would mean an annual decrease of 1,006 FTES. In essence, a 12.8% workload reduction would be necessary for the Spring 2013 semester.
- A Mandates Block Grant would replace the mandate claiming process, which would provide funding to California Community Colleges at approximately \$28 per funded FTES (approximately \$445 thousand for CLP).
- The Governor continues to support consolidation of categorical funds though this is not likely to get through the legislature.
- Certain budget risks remain.
  - All of the redevelopment agency money may not materialize (\$341.2 million).
  - There are competing tax initiatives (Governor's joined with Millionaire's Tax vs. Munger initiative).
    - Whichever has the higher number of votes and passes (assuming over 2/3) would be implemented.
    - The Munger initiative is not good for community colleges.
- There may be another student fee shortfall because of increased BOG waivers.

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

- The budget bills, AB1464 and related trailer bills, have not been signed by the governor.
- The Legislature and Administration are still negotiating certain items, including expense reductions and reserve level.
- The Legislature has not passed all relevant trailer bills, including education.
- It appears as though deferral pay-backs will be less than originally anticipated.
- The workload reduction, if the tax initiative does not pass, is estimated at 7.5%.

On June 26, 2012 Governor Brown signed the 2012-13 Budget Act.

- The budget act assumes new revenues will result through voter approval of the November 6 ballot initiative. If the initiative does not pass, the following reductions will be implemented on January 1, 2013:
  - California Community Colleges would lose \$209.9 million in new funding (\$50 million for growth/restoration and \$159.9 million for deferral repayments) and, in addition, would take an additional base cut of \$338.6 million (nearly 7.5%)
  - \$5.4 billion from Proposition 98
  - \$250 million from the University of California
  - \$250 million from the California State University
  - \$97.6 million from other agencies and programs including Developmental Services, local police departments, Department of Forestry and Fire Protection, and the Department of Justice

- The major components of the 2012-13 California Community College budget are:
  - No new reductions unless the November ballot fails
  - \$50 million in growth funding to help restore some of the FTES lost in recent years
  - \$159.9 million to buy down system deferrals
  - No change to categorical programs
  - No repeal of SB 361
  - Approval of a new mandates block grant in which District opting in will receive \$28 per FTES
  - Hold harmless protection from any shortages in RDA-related revenues

On July 31, 2012 the Chabot-Las Positas Community College District Board of Trustees adopted a resolution calling for an election for voter approval for an educational parcel tax to be placed on the November 6, 2012 ballot.

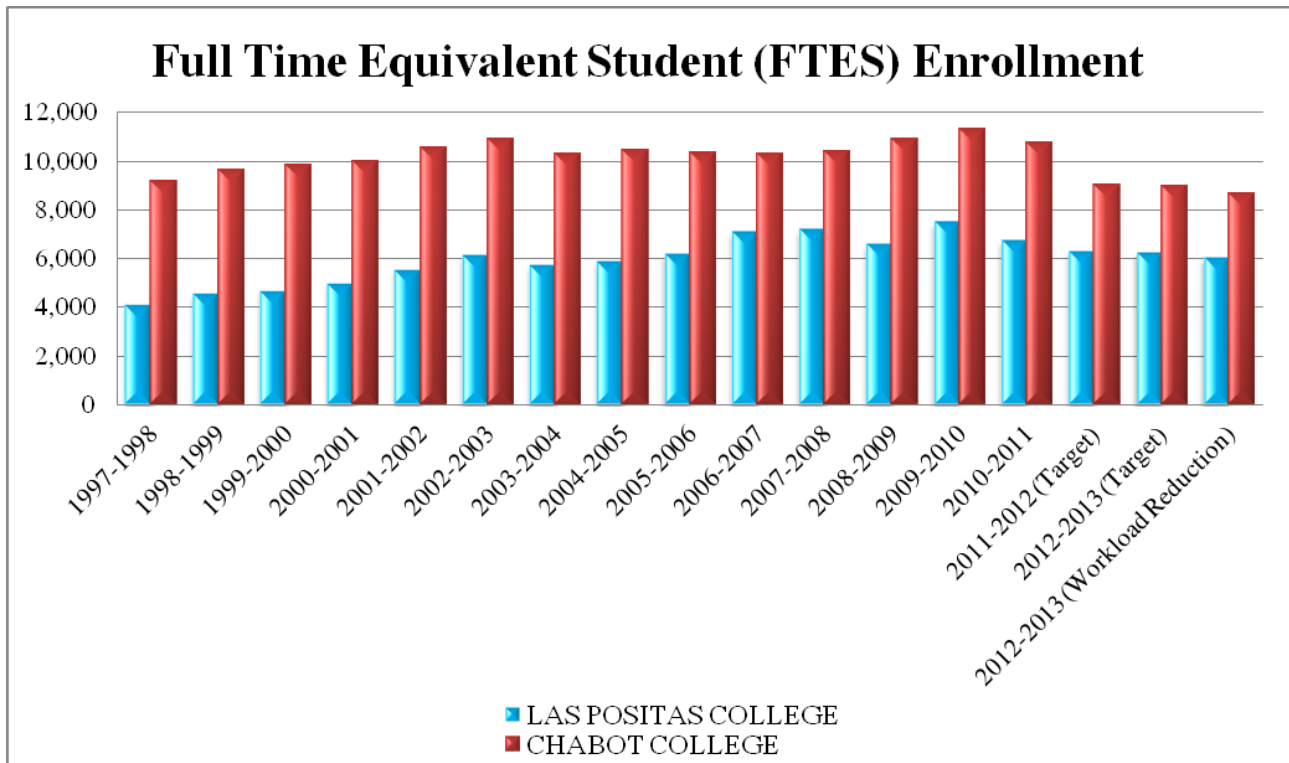
- The measure would generate approximately \$5.6 million per year
- The measure would levy \$28 per parcel
- The measure would be for six (6) years

On August 24, 2012 the District Budget Study Group (DBSG) reviewed, and by consensus approved, a contingency plan to address the \$5.2 million apportionment reduction (mid-year cuts) if Proposition 30 fails. The contingency plan includes:

• Mandated cost revenue included in the May Revise	\$400,000
• SEIU Concessions for 2012-13	\$600,000
• Workload reduction (7.5% reduction in Spring Semester)	\$800,000
• Better than projected ending balance in 2011-12	\$1,300,000
• PG&E rebates received in August	\$1,400,000
• Use of 5% reserve (would leave a 4.2% reserve balance)	<u>\$700,000</u>
Total	\$5,200,000

**Chabot-Las Positas  
Community College District  
Full Time Equivalent Student (FTES) Enrollment**

<i>YEAR</i>	<i>CHABOT</i>	<i>% Growth</i>	<i>LPC</i>	<i>% Growth</i>	<i>TOTAL</i>	<i>% Growth</i>
1997-1998	9,171	(2.0)	4,098	7.3	13,269	0.7
1998-1999	9,636	5.1	4,581	11.8	14,217	7.1
1999-2000	9,868	2.4	4,678	2.1	14,546	2.3
2000-2001	10,005	1.4	4,982	6.5	14,987	3.0
2001-2002	10,569	5.6	5,508	10.6	16,078	7.3
2002-2003	10,928	3.4	6,120	11.1	17,048	6.0
2003-2004	10,326	(5.8)	5,707	(6.7)	16,033	(6.0)
2004-2005	10,477	1.4	5,886	3.1	16,363	2.1
2005-2006	10,367	(1.1)	6,171	4.8	16,538	1.1
2006-2007	10,313	(0.5)	7,089	14.9	17,402	5.2
2007-2008	10,420	1.0	7,186	1.4	17,606	1.2
2008-2009	10,912	4.7	6,591	(8.3)	17,503	(0.6)
2009-2010	11,315	3.7	7,501	13.8	18,816	7.5
2010-2011	10,756	(4.9)	6,744	(10.1)	17,500	(7.0)
2011-2012 (Target)	9,033	(16.0)	6,298	(6.6)	15,331	(12.4)
2012-2013 (Target)	8,973	(0.7)	6,256	(0.7)	15,229	(0.7)
2012-2013 (Workload Reduction)	8,677	(3.3)	6,050	(3.3)	14,727	(3.3)



## **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 First Principal Apportionment. For 2012-13 the State General Apportionment is based on the following assumptions:

### General Apportionment Revenue: 2012 – 2013

➤ Base apportionment	\$79,569,463
➤ 2012-2013 COLA	0
➤ 2012-2013 Growth	0

**TOTAL** **\$79,569,463**

### Sources:

➤ Property Taxes	\$30,297,911
➤ Enrollment Fees	6,536,662
➤ State General Apportionment (Total Apportionment – Property Taxes - 98% Enrollment Fees)	42,734,890

**TOTAL** **\$79,569,463**

### Other Revenue:

- Lottery revenue \$2,521,523
- Interest revenue \$12,000
- Non-resident tuition revenue is estimated to be \$1,800,000

## Major Expenditure Assumptions

The expenditures are based on serving 15,229 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.

<b>Salaries and Benefits</b>	<b><u>Percentage</u></b>
➤ Cost of living adjustment	0.00%
➤ Statutory benefits are budgeted as follows:	
State Teachers Retirement System	8.25%
Public Employees Retirement System	11.42%
OASDHI (Social Security)	6.20%
Medicare	1.45%
State Unemployment Insurance	1.10%
Workers Compensation	1.24%
STRS Cash Balance Plan (Hourly Academic)	4.00%
Alternate Retirement System (Hourly Non Academic)	3.75%
➤ Step/column and longevity increases are included in the compensation expenditures.	
➤ Health and Welfare benefits (medical, dental, life insurance, vision) are budgeted at an average cost per employee. Employee contributions to medical premiums are included.	
➤ Retiree Health Benefits budget of \$5,296,797	

**Adjunct Faculty  
Monthly Premium Rates  
Fiscal Year July 1, 2012 - June 30, 2013**

	Monthly Premium	District Contribution	Faculty Contribution 10 months	Annual Contribution
<b>Kaiser Permanente \$5 co-pay HMO</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Employee only	621.43	310.72	372.85	3,728.52
Employee + 1	1,242.85	621.43	745.70	7,457.04
Employee + 2 or more	1,864.28	932.14	1,118.57	11,185.68

	Monthly Premium	District Contribution	Faculty Contribution 10 months	Annual Contribution
<b>Kaiser Permanente \$20 co-pay HMO</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Employee only	603.04	301.52	361.82	3,618.24
Employee + 1	1,206.07	603.04	723.63	7,236.36
Employee + 2 or more	1,809.11	904.56	1085.46	10,854.60

**Classified & Confidential/Supervisory  
Monthly Premium Rates  
Effective November 1, 2012 - June 30, 2013**

	Monthly Premium	District Contribution	Employee Contribution
<b>Kaiser Permanente High HMO \$5 co-pay</b>	\$	\$	\$
Employee only	621.43	591.43	30.00
Employee + 1	1,242.85	1,182.85	60.00
Employee + 2 or more	1,864.28	1,774.28	90.00
<b>Kaiser Permanente Low HMO \$20 co-pay</b>			
Employee only	603.04	603.04	0.00
Employee + 1	1,206.07	1,206.07	0.00
Employee + 2 or more	1,809.11	1,809.11	0.00
<b>Anthem Blue Cross HMO \$5 co-pay (CaliforniaCare High HMO Plan)</b>			
Employee only	803.82	743.82	60.00
Employee + 1	1,606.30	1,486.30	120.00
Employee + 2 or more	2,652.44	2,472.44	180.00
<b>Anthem Blue Cross HMO \$30 co-pay (Low HMO Plan)</b>			
Employee only	736.66	706.66	30.00
Employee + 1	1,472.01	1,412.01	60.00
Employee + 2 or more	2,430.85	2,340.85	90.00
<b>Anthem Blue Cross PPO</b>			
Employee only	1,286.10	803.82	482.28
Employee + 1	2,572.68	1,606.30	966.38
Employee + 2 or more	4,244.82	2,652.44	1,592.38
<b>Delta Dental - Standard</b>			
Employee only	65.19	65.19	0.00
Employee + 1	130.39	130.39	0.00
Employee + 2 or more	192.32	192.32	0.00
<b>Delta Dental - Enhanced</b>			
Employee only	80.79	65.19	15.60
Employee + 1	161.58	130.39	31.19
Employee + 2 or more	238.33	192.32	46.01
<b>VSP Vision</b>			
Employee only	13.46	13.46	0.00
Employee + 1	26.91	26.91	0.00
Employee + 2 or more	40.37	40.37	0.00

**Faculty**  
**Monthly Premium Rates**  
**Fiscal Year July 1, 2012 - June 30, 2013**

	Monthly Premium	District Contribution	Faculty Contribution 10 months	Annual Contribution
<b>Kaiser Permanente \$5 HMO</b>	\$	\$		
Employee only	621.43	591.43	36.00	360.00
Employee + 1	1,242.85	1,182.85	72.00	720.00
Employee + 2 or more	1,864.28	1,774.28	108.00	1080.00
<b>Kaiser Permanente \$20 HMO</b>				
Employee only	603.04	603.04	0.00	0.00
Employee + 1	1,206.07	1,206.07	0.00	0.00
Employee + 2 or more	1,809.11	1,809.11	0.00	0.00
<b>Anthem Blue Cross HMO (CaliforniaCare \$5 High Plan)</b>				
Employee only	803.82	743.82	72.00	720.00
Employee + 1	1,606.30	1,486.30	144.00	1440.00
Employee + 2 or more	2,652.44	2,472.44	216.00	2160.00
<b>Anthem Blue Cross \$30 HMO</b>				
Employee only	745.32	715.32	36.00	360.00
Employee + 1	1,489.31	1,429.31	72.00	720.00
Employee + 2 or more	2,459.42	2,369.42	108.00	1080.00
<b>Anthem Blue Cross PPO</b>				
Employee only	1,286.10	803.82	578.73	5787.36
Employee + 1	2,572.68	1,606.30	1,159.65	11,596.56
Employee + 2 or more	4,244.82	2,652.44	1,910.85	19,108.56
<b>Delta Dental - Standard</b>				
Employee only	65.19	65.19	0.00	0.00
Employee + 1	130.39	130.39	0.00	0.00
Employee + 2 or more	192.32	192.32	0.00	0.00
<b>Delta Dental - Enhanced</b>				
Employee only	80.79	65.19	18.72	187.20
Employee + 1	161.58	130.39	37.42	374.28
Employee + 2 or more	238.33	192.32	55.21	552.12
<b>VSP Vision</b>				
Employee only	13.46	13.46	0.00	0.00
Employee + 1	26.91	26.91	0.00	0.00
Employee + 2 or more	40.37	40.37	0.00	0.00

Classified - Academic - Executive Administrators,  
 Monthly Premium Rates  
 Fiscal Year July 1, 2012 - June 30, 2013

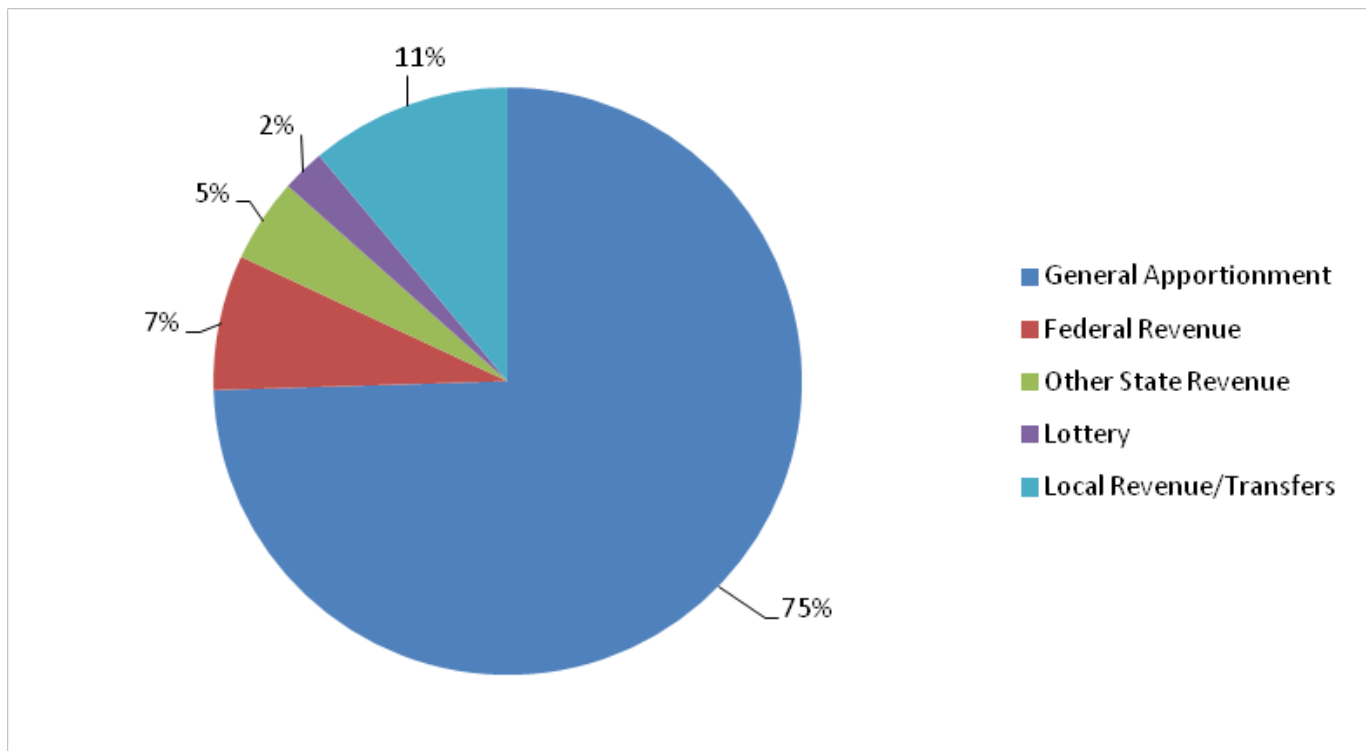
	Monthly Premium	District Contribution	Employee Contribution
<b>Kaiser Permanente High HMO \$5 co-pay</b>	\$	\$	\$
Employee only	621.43	591.43	30.00
Employee + 1	1,242.85	1,182.85	60.00
Employee + 2 or more	1,864.28	1,774.28	90.00
<b>Kaiser Permanente Low HMO \$20 co-pay</b>			
Employee only	603.04	603.04	0.00
Employee + 1	1,206.07	1,206.07	0.00
Employee + 2 or more	1,809.11	1,809.11	0.00
<b>Anthem Blue Cross HMO \$5 co-pay (CaliforniaCare High HMO Plan)</b>			
Employee only	803.82	743.82	60.00
Employee + 1	1,606.30	1,486.30	120.00
Employee + 2 or more	2,652.44	2,472.44	180.00
<b>Anthem Blue Cross HMO \$30 co-pay (Low HMO Plan)</b>			
Employee only	736.66	706.66	30.00
Employee + 1	1,472.01	1,412.01	60.00
Employee + 2 or more	2,430.85	2,340.85	90.00
<b>Anthem Blue Cross PPO</b>			
Employee only	1,286.10	803.82	482.28
Employee + 1	2,572.68	1,606.30	966.38
Employee + 2 or more	4,244.82	2,652.44	1,592.38
<b>Delta Dental - Standard</b>			
Employee only	65.19	65.19	0.00
Employee + 1	130.39	130.39	0.00
Employee + 2 or more	192.32	192.32	0.00
<b>Delta Dental - Enhanced</b>			
Employee only	80.79	65.19	15.60
Employee + 1	161.58	130.39	31.19
Employee + 2 or more	238.33	192.32	46.01
<b>VSP Vision</b>			
Employee only	13.46	13.46	0.00
Employee + 1	26.91	26.91	0.00
Employee + 2 or more	40.37	40.37	0.00

## 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)	\$79,569,463
Federal Revenue	7,930,093
Other State Revenue	4,921,911
Lottery	2,521,523
Local Revenue/Transfers	11,835,125
<b>Total Revenue</b>	<b>\$106,778,115</b>

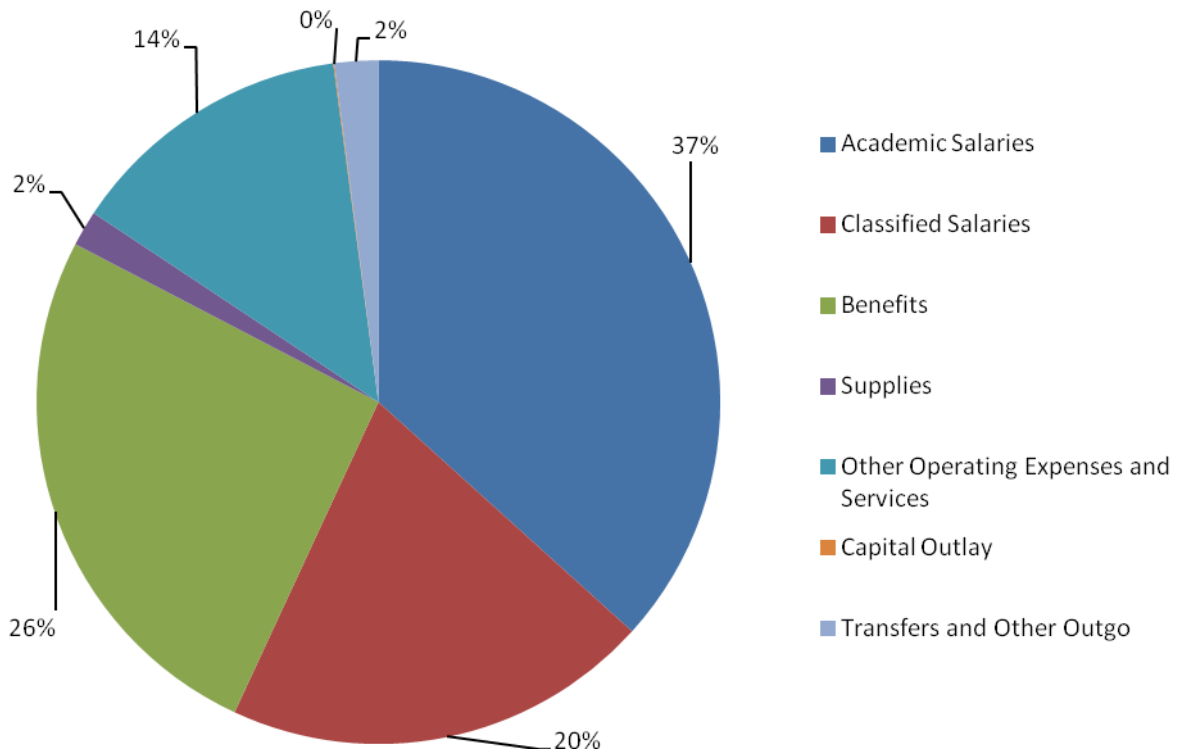


The single largest source of income is General Apportionment, which is made up of Property Tax, Enrollment Fees, and State General Fund.

# General Fund Proposed Budget

## Use of Funds

Academic Salaries	\$38,903,899
Classified Salaries	21,439,245
Benefits	27,283,878
Supplies	1,779,415
Other Operating Expenses and Services	14,376,614
Capital Outlay	52,360
Transfers and Other Outgo	2,189,532
<b>Total Expenses</b>	<b>\$106,024,943</b>





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

<b>General Fund District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 81,450,383	\$ 80,342,354	\$ 81,629,762
Other State Revenue	5,715,800	5,689,173	5,395,135
Local Revenue	8,604,223	8,793,336	9,532,399
Federal Revenue	<u>4,544,488</u>	<u>7,953,948</u>	<u>7,930,093</u>
Total Revenue	100,314,894	102,778,811	104,487,389
<b>Transfers In</b>			
Admin & Fiscal/Sab Leave	441,410	417,451	441,410
Other	<u>516,560</u>	<u>2,559,575</u>	<u>1,849,316</u>
Total Transfers In	<u>957,970</u>	<u>2,977,026</u>	<u>2,290,726</u>
<b>Total Revenue and Transfers In</b>	<u>\$ 101,272,864</u>	<u>\$ 105,755,837</u>	<u>\$ 106,778,115</u>
<b>Expenditures</b>			
Academic Salaries	\$ 38,811,706	\$ 41,641,614	\$ 38,903,899
Classified Salaries	22,460,930	23,906,188	21,439,245
Benefits	19,900,978	20,917,748	21,237,404
RUMBL Benefits	4,855,797	4,855,797	5,296,797
SERP Payment	933,434	933,434	749,677
Supplies	762,332	1,770,440	1,779,415
Services	16,192,847	11,629,880	14,376,614
Capital Outlay	60,627	190,549	52,360
Other Outgo/Payment to Students	<u>216,012</u>	<u>337,905</u>	<u>378,449</u>
Total Expenditures	104,194,663	106,183,555	104,213,861
<b>Transfers Out</b>			
Admin & Fiscal/Athletic Ins/Sab Leave	441,410	417,451	441,410
Other	<u>200,000</u>	<u>2,723,985</u>	<u>1,369,672</u>
Total Transfers Out	<u>641,410</u>	<u>3,141,436</u>	<u>1,811,082</u>
<b>Total Expenditures and Transfers Out</b>	<u>\$ 104,836,073</u>	<u>\$ 109,324,991</u>	<u>\$ 106,024,943</u>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (3,563,209)</b>	<b>\$ (3,569,154)</b>	<b>\$ 753,172</b>
<b>Beginning Balance</b>	<b><u>\$ 7,766,460</u></b>	<b><u>\$ 8,096,237</u></b>	<b><u>\$ 7,016,924</u></b>
<b>Ending Balance</b>	<b><u>\$ 4,203,251</u></b>	<b><u>\$ 4,527,083</u></b>	<b><u>\$ 7,770,096</u></b>
<b>Internal Borrowing from RUMBL</b>	<b><u>\$ 2,489,841</u></b>	<b><u>\$ 2,489,841</u></b>	<b><u>\$ -</u></b>
<b>Ending Balance - General Fund</b>	<b><u>\$ 6,693,092</u></b>	<b><u>\$ 7,016,924</u></b>	<b><u>\$ 7,770,096</u></b>

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

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Total - Unrestricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Total General Apportionment	\$ 81,450,383	\$ 80,342,354	\$ 81,629,762
Other State Revenue	526,800	528,041	526,653
Local Revenue	6,315,130	6,395,742	6,975,167
Federal Revenue	<u>1,200</u>	<u>1,225</u>	<u>1,200</u>
<b>Total Revenue</b>	88,293,513	87,267,362	89,132,782
<b>Transfers In</b>			
Admin & Fiscal/Sab Leave	441,410	417,451	441,410
Other	<u>516,560</u>	<u>2,302,435</u>	<u>1,849,316</u>
<b>Total Transfers In</b>	<u>957,970</u>	<u>2,719,886</u>	<u>2,290,726</u>
<b>Total Revenue and Transfers In</b>	\$ 89,251,483	\$ 89,987,248	\$ 91,423,508
<b>Expenditures</b>			
Academic Salaries	\$ 38,223,533	\$ 39,137,003	\$ 37,914,530
Classified Salaries	20,040,026	19,391,587	18,757,831
Benefits	18,462,061	18,996,100	19,510,700
RUMBL Benefits	4,855,797	4,855,797	5,296,797
SERP Payment	933,434	933,434	749,677
Supplies	-	987,139	1,399,195
Services	9,658,431	7,304,802	5,810,800
Capital Outlay	-	69,439	38,549
Other Outgo/Payment to Students	<u>-</u>	<u>380</u>	<u>-</u>
<b>Total Expenditures</b>	92,173,282	91,675,681	89,478,080
<b>Transfers Out</b>			
Admin & Fiscal/Athletic Ins/Sab Leave	441,410	417,451	441,410
Other	<u>200,000</u>	<u>1,197,543</u>	<u>750,846</u>
<b>Total Transfers Out</b>	<u>641,410</u>	<u>1,614,994</u>	<u>1,192,256</u>
<b>Total Expenditures and Transfers Out</b>	\$ 92,814,692	\$ 93,290,675	\$ 90,670,336
<b>Increase/(Decrease) in Fund Balance</b>	\$ (3,563,209)	\$ (3,303,427)	\$ 753,172
<b>Beginning Balance</b>	<u>\$ 5,682,032</u>	<u>\$ 6,700,785</u>	<u>\$ 5,887,199</u>
<b>Ending Balance</b>	<u>\$ 2,118,823</u>	<u>\$ 3,397,358</u>	<u>\$ 6,640,370</u>
<b>Internal Borrowing from RUMBL</b>	<u>\$ 2,489,841</u>	<u>\$ 2,489,841</u>	<u>\$ -</u>
<b>Ending Balance-Unrestricted General Reserve</b>	<u>\$ 4,608,664</u>	<u>\$ 5,887,199</u>	<u>\$ 6,640,370</u>
Reserve percentage	5.00%	6.42%	7.42%

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

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Total - Restricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 5,189,000	\$ 5,161,132	\$ 4,868,482
Local Revenue	2,289,093	2,397,594	2,557,232
Federal Revenue	<u>4,543,288</u>	<u>7,952,723</u>	<u>7,928,893</u>
Total Revenue	12,021,381	15,511,449	15,354,607
Transfers In			
Other	<u>-</u>	<u>257,140</u>	<u>-</u>
Total Transfers In	<u>-</u>	<u>257,140</u>	<u>-</u>
<b>Total Revenue</b>	<b>\$ 12,021,381</b>	<b>\$ 15,768,589</b>	<b>\$ 15,354,607</b>
<b>Expenditures</b>			
Academic Salaries	\$ 588,173	\$ 2,504,611	\$ 989,369
Classified Salaries	2,420,904	4,514,601	2,681,414
Benefits	1,438,917	1,921,648	1,726,704
Supplies	762,332	783,301	380,220
Services	6,534,416	4,325,078	8,565,814
Capital Outlay	60,627	121,110	13,811
Other Outgo/Payment to Students	<u>216,012</u>	<u>337,525</u>	<u>378,449</u>
Total Expenditures	12,021,381	14,507,874	14,735,781
Transfers Out			
Other	<u>-</u>	<u>1,526,442</u>	<u>618,826</u>
Total Transfers Out	<u>-</u>	<u>1,526,442</u>	<u>618,826</u>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 12,021,381</b>	<b>\$ 16,034,316</b>	<b>\$ 15,354,607</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (265,727)</b>	<b>\$ 0</b>
<b>Beginning Balance</b>	<b>\$ 2,084,427</b>	<b>\$ 1,395,453</b>	<b>\$ 1,129,726</b>
<b>Ending Balance</b>	<b>\$ 2,084,427</b>	<b>\$ 1,129,726</b>	<b>\$ 1,129,726</b>

***CHABOT COLLEGE***

**25555 Hesperian Boulevard  
Hayward, California 94545  
(510) 723-6600  
[www.chabotcollege.edu](http://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  
2012-13**

<b>General Fund Chabot College - Total</b>	2011-12 <u>Adoption Budget</u>	2011-12 <u>Actual</u>	2012-13 <u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 36,215,824	\$ 36,229,140	\$ 35,864,267
Other State Revenue	3,554,168	3,665,011	3,438,248
Local Revenue	3,246,133	3,258,976	4,116,658
Federal Revenue	<u>3,651,294</u>	<u>3,440,602</u>	<u>3,322,939</u>
Total Revenue	46,667,419	46,593,729	46,742,112
<b>Transfers In</b>			
Admin & Fiscal/Sab Leave	85,277	85,277	85,277
Other	<u>236,333</u>	<u>384,151</u>	<u>245,892</u>
Total Transfers In	<u>321,610</u>	<u>469,428</u>	<u>331,169</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 46,989,029</b>	<b>\$ 47,063,157</b>	<b>\$ 47,073,281</b>
<b>Expenditures</b>			
Academic Salaries	\$ 23,987,948	\$ 25,582,710	\$ 23,837,065
Classified Salaries	6,632,086	7,820,730	7,269,976
Benefits	9,318,931	9,883,236	10,211,001
Supplies	538,895	640,003	620,085
Services	6,142,551	2,557,180	4,065,498
Capital Outlay	31,049	103,219	16,902
Other Outgo/Payment to Students	<u>215,268</u>	<u>223,198</u>	<u>378,449</u>
Total Expenditures	46,866,728	46,810,277	46,398,976
<b>Transfers Out</b>			
Admin & Fiscal/Athletic Ins/Sab Leave	168,707	157,121	168,707
Other	<u>200,000</u>	<u>719,290</u>	<u>100,000</u>
Total Transfers Out	<u>368,707</u>	<u>876,411</u>	<u>268,707</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 47,235,435</b>	<b>\$ 47,686,687</b>	<b>\$ 46,667,683</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (246,406)</u></b>	<b><u>\$ (623,530)</u></b>	<b><u>\$ 405,598</u></b>

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

<b>General Fund Chabot College - Unrestricted</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 36,215,824	\$ 36,229,140	\$ 35,864,267
Other State Revenue	222,480	224,104	222,480
Local Revenue	2,349,067	2,253,252	3,138,997
Federal Revenue	<u>1,200</u>	<u>1,225</u>	<u>1,200</u>
<b>Total Revenue</b>	<b>38,788,571</b>	<b>38,707,721</b>	<b>39,226,944</b>
<b>Transfers In</b>			
Admin & Fiscal/Sab Leave	85,277	85,277	85,277
Other	<u>236,333</u>	<u>359,792</u>	<u>245,892</u>
<b>Total Transfers In</b>	<u>321,610</u>	<u>445,069</u>	<u>331,169</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 39,110,181</b>	<b>\$ 39,152,790</b>	<b>\$ 39,558,113</b>
<b>Expenditures</b>			
Academic Salaries	\$ 23,497,558	\$ 23,705,744	\$ 23,038,101
Classified Salaries	5,330,851	5,450,083	5,799,919
Benefits	8,440,601	8,707,032	9,221,599
Supplies	-	150,769	256,187
Services	1,718,870	1,115,344	564,911
Capital Outlay	-	9,663	3,091
Other Outgo/Payment to Students	<u>-</u>	<u>500</u>	<u>-</u>
<b>Total Expenditures</b>	<b>38,987,880</b>	<b>39,139,135</b>	<b>38,883,808</b>
<b>Intrafund Transfers Out</b>			
Admin & Fiscal/Athletic Ins/Sab Leave	168,707	157,121	168,707
Other	<u>200,000</u>	<u>346,454</u>	<u>100,000</u>
<b>Total Intrafund Transfers Out</b>	<u>368,707</u>	<u>503,575</u>	<u>268,707</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 39,356,587</b>	<b>\$ 39,642,710</b>	<b>\$ 39,152,515</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (246,406)</u></b>	<b><u>\$ (489,919)</u></b>	<b><u>\$ 405,598</u></b>

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

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>Chabot College - Restricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 3,331,688	\$ 3,440,907	\$ 3,215,768
Local Revenue	897,066	1,005,724	977,661
Federal Revenue	<u>3,650,094</u>	<u>3,439,377</u>	<u>3,321,739</u>
Total Revenue	7,878,848	7,886,007	7,515,168
<b>Transfers In</b>			
Other	<u>-</u>	<u>24,359</u>	<u>-</u>
Total Transfers In	<u>-</u>	<u>24,359</u>	<u>-</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 7,878,848</b>	<b>\$ 7,910,367</b>	<b>\$ 7,515,168</b>
<b>Expenditures</b>			
Academic Salaries	\$ 490,390	\$ 1,876,966	\$ 798,964
Classified Salaries	1,301,235	2,370,648	1,470,057
Benefits	878,330	1,176,205	989,402
Supplies	538,895	489,234	363,898
Services	4,423,681	1,441,835	3,500,587
Capital Outlay	31,049	93,556	13,811
Other Outgo/Payment to Students	<u>215,268</u>	<u>222,698</u>	<u>378,449</u>
Total Expenditures	7,878,848	7,671,141	7,515,168
<b>Transfers Out</b>			
Other	<u>-</u>	<u>372,836</u>	<u>-</u>
Total Transfers Out	<u>-</u>	<u>372,836</u>	<u>-</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 7,878,848</b>	<b>\$ 8,043,977</b>	<b>\$ 7,515,168</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (133,610)</b>	<b>\$ -</b>
<b>Beginning Balance</b>	<b>\$ <u>648,449</u></b>	<b>\$ <u>459,597</u></b>	<b>\$ <u>325,987</u></b>
<b>Ending Balance</b>	<b>\$ <u><u>648,449</u></u></b>	<b>\$ <u><u>325,987</u></u></b>	<b>\$ <u><u>325,987</u></u></b>



***LAS POSITAS COLLEGE***

**3000 Campus Hill Drive  
Livermore, California 94551  
(925) 424-1000  
[www.laspositascollege.edu](http://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  
2012-13**

<b>General Fund Las Positas College - Total</b>	2011-12 <u>Adoption Budget</u>	2011-12 <u>Actual</u>	2012-13 <u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 22,898,554	\$ 22,922,546	\$ 23,284,211
Other State Revenue	1,977,974	1,793,201	1,792,699
Local Revenue	1,698,100	2,104,962	1,924,544
Federal Revenue	<u>893,194</u>	<u>1,066,553</u>	<u>1,125,438</u>
Total Revenue	27,467,822	27,887,261	28,126,892
Transfers In			
Admin & Fiscal/Sab Leave	93,270	93,270	93,270
Other	<u>158,780</u>	<u>390,857</u>	<u>160,084</u>
Total Transfers In	<u>252,050</u>	<u>484,127</u>	<u>253,354</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 27,719,872</b>	<b>\$ 28,371,388</b>	<b>\$ 28,380,246</b>
<b>Expenditures</b>			
Academic Salaries	\$ 14,803,758	\$ 15,813,564	\$ 14,825,696
Classified Salaries	5,358,379	6,238,975	5,032,404
Benefits	6,014,112	6,442,700	6,460,516
Supplies	157,499	416,349	316,578
Services	3,404,574	1,042,961	2,607,664
Capital Outlay	29,578	31,222	-
Other Outgo/Payment to Students	<u>-</u>	<u>113,357</u>	<u>-</u>
Total Expenditures	29,767,900	30,099,128	29,242,858
Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	94,156	81,783	94,156
Other	<u>-</u>	<u>316,252</u>	<u>150,846</u>
Total Transfers Out	<u>94,156</u>	<u>398,035</u>	<u>245,002</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 29,862,056</b>	<b>\$ 30,497,163</b>	<b>\$ 29,487,860</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (2,142,184)</u></b>	<b><u>\$ (2,125,775)</u></b>	<b><u>\$ (1,107,614)</u></b>

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

<b>General Fund Las Positas College - Unrestricted</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 22,898,554	\$ 22,922,546	\$ 23,284,211
Other State Revenue	148,320	148,084	148,320
Local Revenue	<u>1,403,100</u>	<u>1,728,449</u>	<u>1,442,000</u>
Total Revenue	24,449,974	24,799,079	24,874,531
<b>Transfers In</b>			
Admin & Fiscal/Sab Leave	93,270	93,270	93,270
Other	<u>158,780</u>	<u>158,076</u>	<u>160,084</u>
Total Transfers In	<u>252,050</u>	<u>251,346</u>	<u>253,354</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 24,702,024</b>	<b>\$ 25,050,425</b>	<b>\$ 25,127,885</b>
<b>Expenditures</b>			
Academic Salaries	\$ 14,705,975	\$ 15,185,919	\$ 14,635,291
Classified Salaries	4,830,716	4,774,039	4,457,635
Benefits	5,730,758	5,976,104	6,083,486
Supplies	-	201,826	316,578
Services	1,482,603	607,803	497,507
Capital Outlay	-	3,668	-
Other Outgo/Payment to Students	<u>-</u>	<u>(120)</u>	<u>-</u>
Total Expenditures	26,750,052	26,749,239	25,990,497
<b>Intrafund Transfers Out</b>			
Admin & Fiscal/Athletic Ins/Sab Leave	94,156	81,783	94,156
Other	<u>-</u>	<u>301,642</u>	<u>150,846</u>
Total Intrafund Transfers Out	<u>94,156</u>	<u>383,425</u>	<u>245,002</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 26,844,208</b>	<b>\$ 27,132,664</b>	<b>\$ 26,235,499</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (2,142,184)</u></b>	<b><u>\$ (2,082,239)</u></b>	<b><u>\$ (1,107,614)</u></b>

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

<b>General Fund Las Positas College - Restricted</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 1,829,654	\$ 1,645,117	\$ 1,644,379
Local Revenue	295,000	376,513	482,544
Federal Revenue	<u>893,194</u>	<u>1,066,553</u>	<u>1,125,438</u>
Total Revenue	3,017,848	3,088,182	3,252,361
Intrafund Transfers In			
Other	<u>-</u>	<u>232,781</u>	<u>-</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 3,017,848</b>	<b>\$ 3,320,963</b>	<b>\$ 3,252,361</b>
<b>Expenditures</b>			
Academic Salaries	\$ 97,783	\$ 627,645	\$ 190,405
Classified Salaries	527,663	1,464,936	574,769
Benefits	283,354	466,596	377,030
Supplies	157,499	214,523	-
Services	1,921,971	435,157	2,110,157
Capital Outlay	29,578	27,554	-
Other Outgo/Payment to Students	<u>-</u>	<u>113,477</u>	<u>-</u>
Total Expenditures	3,017,848	3,349,889	3,252,361
Transfers Out			
Other	<u>-</u>	<u>14,610</u>	<u>-</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 3,017,848</b>	<b>\$ 3,364,499</b>	<b>\$ 3,252,361</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (43,536)</b>	<b>\$ 0</b>
<b>Beginning Balance</b>	<b>\$ 326,249</b>	<b>\$ 105,054</b>	<b>\$ 61,518</b>
<b>Ending Balance</b>	<b>\$ 326,249</b>	<b>\$ 61,518</b>	<b>\$ 61,518</b>

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

**5020 Franklin Drive  
Pleasanton, CA 94588  
(925) 485-5201  
[www.clpccd.org](http://www.clpccd.org)**

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Svcs/M&amp;O/Contract Ed - Unrestricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 16,546,774	\$ 16,588,858	\$ 16,434,810
Other State Revenue	156,000	155,853	155,853
Local Revenue	<u>2,562,963</u>	<u>2,414,041</u>	<u>2,394,170</u>
Total Revenue	19,265,737	19,158,752	18,984,833
Transfers In			
Other	<u>121,447</u>	<u>1,284,567</u>	<u>759,052</u>
Total Transfers In	<u>121,447</u>	<u>1,284,567</u>	<u>759,052</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 19,387,184</b>	<b>\$ 20,443,319</b>	<b>\$ 19,743,885</b>
<b>Expenditures</b>			
Academic Salaries	\$ 20,000	\$ 245,340	\$ 241,138
Classified Salaries	9,878,459	9,167,465	8,500,277
Benefits	4,290,702	4,312,965	4,205,615
Supplies	-	634,544	826,430
Services	6,456,958	5,581,654	4,748,382
Capital Outlay	<u>-</u>	<u>56,108</u>	<u>35,458</u>
Total Expenditures	20,646,119	19,998,076	18,557,300
Intrafund Transfers Out			
Other	<u>-</u>	<u>368</u>	<u>-</u>
Total Intrafund Transfers Out	<u>-</u>	<u>368</u>	<u>-</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 20,646,119</b>	<b>\$ 19,998,444</b>	<b>\$ 18,557,300</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (1,258,935)</u></b>	<b><u>\$ 444,875</u></b>	<b><u>\$ 1,186,585</u></b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Svcs/M&amp;O/Contract Ed - Restricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 27,658	\$ 75,109	\$ 8,335
Local Revenues	1,097,027	1,015,357	1,097,027
Federal Revenues	<u>-</u>	<u>3,446,793</u>	<u>3,481,716</u>
<b>Total Revenue</b>	\$ 1,124,685	\$ 4,537,259	\$ 4,587,078
<b>Expenditures</b>			
Classified Salaries	\$ 592,006	\$ 679,017	\$ 636,588
Benefits	277,233	278,847	360,272
Supplies	65,938	79,544	16,322
Services	188,764	2,448,085	2,955,070
Other Outgo/Payment to Students	<u>744</u>	<u>1,350</u>	<u>-</u>
Total Expenditures	1,124,685	3,486,843	3,968,252
Intrafund Transfers Out			
Other	<u>-</u>	<u>1,138,997</u>	<u>618,826</u>
Total Intrafund Transfers Out	<u>-</u>	<u>1,138,997</u>	<u>618,826</u>
<b>Total Expenditures &amp; Transfers Out</b>	\$ 1,124,685	\$ 4,625,840	\$ 4,587,078
<b>Increase/(Decrease) in Fund Balance</b>	\$ -	\$ (88,581)	\$ -
<b>Beginning Balance</b>	<u>\$ 1,109,729</u>	<u>\$ 830,802</u>	<u>\$ 742,221</u>
<b>Ending Balance</b>	<u>\$ 1,109,729</u>	<u>\$ 742,221</u>	<u>\$ 742,221</u>



CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>Contract Ed - Unrestricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 156,000	\$ 155,853	\$ 155,853
Local Revenue	<u>2,099,560</u>	<u>1,662,076</u>	<u>1,537,055</u>
Total Revenue	2,255,560	1,817,929	1,692,908
Transfers In			
Other	<u>6,250</u>	<u>1,142,425</u>	<u>618,826</u>
Total Transfers In	<u>6,250</u>	<u>1,142,425</u>	<u>618,826</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 2,261,810</b>	<b>\$ 2,960,354</b>	<b>\$ 2,311,734</b>
<b>Expenditures</b>			
Academic Salaries	\$ 20,000	\$ -	\$ -
Classified Salaries	613,483	561,462	569,876
Benefits	226,265	213,319	240,662
Supplies	-	39,010	-
Services	<u>1,302,585</u>	<u>1,114,797</u>	<u>788,198</u>
Total Expenditures	2,162,333	1,928,587	1,598,736
Intrafund Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave			
Other	<u>-</u>	<u>368</u>	<u>-</u>
Total Intrafund Transfers Out	<u>-</u>	<u>368</u>	<u>-</u>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 2,162,333</b>	<b>\$ 1,928,955</b>	<b>\$ 1,598,736</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ 99,477</u></b>	<b><u>\$ 1,031,399</u></b>	<b><u>\$ 712,998</u></b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>Contract Ed - Restricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 19,323	\$ 19,323	\$ -
Federal Revenues	<u>-</u>	<u>3,446,793</u>	<u>3,481,716</u>
<b>Total Revenue</b>	<b>\$ 19,323</b>	<b>\$ 3,466,116</b>	<b>\$ 3,481,716</b>
<b>Expenditures</b>			
Benefits	\$ -	\$ (20)	\$ -
Supplies	2,278	5,385	-
Services	16,301	2,321,755	2,862,890
Other Outgo/Payment to Students	<u>744</u>	<u>-</u>	<u>-</u>
Total Expenditures	19,323	2,327,119	2,862,890
Transfers Out			
Other	<u>-</u>	<u>1,138,997</u>	<u>618,826</u>
Total Transfers Out	<u>-</u>	<u>1,138,997</u>	<u>618,826</u>
<b>Total Expenditures</b>	<b>\$ 19,323</b>	<b>\$ 3,466,116</b>	<b>\$ 3,481,716</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

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

<b>General Fund District Services - Unrestricted</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 8,071,880	\$ 8,109,932	\$ 7,888,953
Local Revenue	<u>425,403</u>	<u>725,631</u>	<u>832,115</u>
Total Revenue	8,497,283	8,835,563	8,721,068
Transfers In			
Other	<u>71,000</u>	<u>97,945</u>	<u>91,000</u>
Total Transfers In	<u>71,000</u>	<u>97,945</u>	<u>91,000</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 8,568,283</b>	<b>\$ 8,933,508</b>	<b>\$ 8,812,068</b>
<b>Expenditures</b>			
Academic Salaries	\$ -	\$ 245,340	\$ 241,138
Classified Salaries	5,450,018	4,925,011	4,474,050
Benefits	2,055,440	2,164,234	2,090,182
Supplies	-	69,559	90,993
Services	1,981,193	2,204,157	1,587,441
Capital Outlay	<u>-</u>	<u>10,951</u>	<u>35,458</u>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 9,486,651</b>	<b>\$ 9,619,252</b>	<b>\$ 8,519,262</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (918,368)</b>	<b>\$ (685,744)</b>	<b>\$ 292,806</b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Services - Restricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
Other State Revenue	\$ 8,335	\$ 55,786	\$ 8,335
Local Revenue	<u>1,097,027</u>	<u>1,015,357</u>	<u>1,097,027</u>
<b>Total Revenue</b>	\$ 1,105,362	\$ 1,071,143	\$ 1,105,362
<b>Expenditures</b>			
Classified Salaries	\$ 592,006	\$ 679,017	\$ 636,588
Benefits	277,233	278,867	360,272
Supplies	63,660	74,159	16,322
Services	172,463	126,330	92,180
Other Outgo/Payment to Students	<u>-</u>	<u>1,350</u>	<u>-</u>
<b>Total Expenditures</b>	\$ <u>1,105,362</u>	\$ <u>1,159,724</u>	\$ <u>1,105,362</u>
<b>Increase/(Decrease) in Fund Balance</b>	<u>\$ -</u>	<u>\$ (88,581)</u>	<u>\$ -</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>Maintenance &amp; Operations - Unrestricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 8,474,894	\$ 8,478,926	\$ 8,545,857
Local Revenue	<u>38,000</u>	<u>26,334</u>	<u>25,000</u>
Total Revenue	8,512,894	8,505,260	8,570,857
Transfers In			
Other	<u>44,197</u>	<u>44,197</u>	<u>49,226</u>
Total Transfers In	<u>44,197</u>	<u>44,197</u>	<u>49,226</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 8,557,091</b>	<b>\$ 8,549,457</b>	<b>\$ 8,620,083</b>
<b>Expenditures</b>			
Classified Salaries	\$ 3,814,958	\$ 3,680,992	\$ 3,456,351
Benefits	2,008,997	1,935,412	1,874,771
Supplies	-	525,976	735,437
Services	3,173,180	2,262,700	2,372,743
Capital Outlay	<u>-</u>	<u>45,157</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 8,997,135</b>	<b>\$ 8,450,237</b>	<b>\$ 8,439,302</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ (440,044)</u></b>	<b><u>\$ 99,220</u></b>	<b><u>\$ 180,781</u></b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>General Fund</b>	2011-12	2011-12	2012-13
<b>District Central Services - Unrestricted</b>	<u>Adoption Budget</u>	<u>Actual</u>	<u>Adoption Budget</u>
<b>Revenue</b>			
State Revenue			
General Apportionment	\$ 5,789,231	\$ 4,601,809	\$ 6,046,474
Total Revenue	5,789,231	4,601,809	6,046,474
Transfers In			
Admin & Fiscal/Sab Leave	262,863	238,904	262,863
Other	<u>-</u>	<u>500,000</u>	<u>684,288</u>
Total Transfers In	<u>262,863</u>	<u>738,904</u>	<u>947,151</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 6,052,094</b>	<b>\$ 5,340,713</b>	<b>\$ 6,993,625</b>
<b>Expenditures</b>			
RUMBL Benefits	\$ 4,855,797	\$ 4,855,797	\$ 5,296,797
SERP Payments	<u>933,434</u>	<u>933,434</u>	<u>749,677</u>
Total Expenditures	5,789,231	5,789,231	6,046,474
Transfers Out			
Admin & Fiscal/Athletic Ins/Sab Leave	178,547	178,547	178,547
Other	<u>-</u>	<u>549,079</u>	<u>500,000</u>
Total Transfers Out	<u>178,547</u>	<u>727,626</u>	<u>678,547</u>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 5,967,778</b>	<b>\$ 6,516,857</b>	<b>\$ 6,725,021</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b><u>\$ 84,316</u></b>	<b><u>\$ (1,176,144)</u></b>	<b><u>\$ 268,604</u></b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

**Cafeteria Fund**  
**2012-2013**

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**

2012-13 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 2012-13 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  
2012-13**

<b>Cafeteria Fund District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Cafeteria Operations	\$ 30,080	\$ 25,816	\$ 38,784
Vending Commissions	3,500	12,255	3,400
Interest	<u>200</u>	<u>247</u>	<u>250</u>
Total Revenue	33,780	38,319	42,435
Transfers In	<u>-</u>	<u>10,676</u>	<u>-</u>
<b>Total Revenue and Transfers In</b>	\$ 33,780	\$ 48,995	\$ 42,435
<b>Expenditures</b>			
Classified Salaries	\$ 29,967	\$ 28,863	\$ 27,972
Benefits	<u>17,842</u>	<u>21,107</u>	<u>17,201</u>
<b>Total Expenditures</b>	<u>\$ 47,809</u>	<u>\$ 49,971</u>	<u>\$ 45,173</u>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (14,029)</b>	<b>\$ (976)</b>	<b>\$ (2,738)</b>
<b>Beginning Balance</b>	<u>\$ 31,303</u>	<u>\$ 30,885</u>	<u>\$ 29,909</u>
<b>Ending Balance</b>	<u><u>\$ 17,274</u></u>	<u><u>\$ 29,909</u></u>	<u><u>\$ 27,171</u></u>



CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>Cafeteria Fund Chabot College</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Cafeteria Operations	\$ 30,000	\$ 19,785	\$ 35,684
Interest	<u>100</u>	<u>79</u>	<u>50</u>
Total Revenue	30,100	19,865	35,734
Transfers In	<u>-</u>	<u>10,676</u>	<u>-</u>
<b>Total Revenue and Transfers In</b>	\$ 30,100	\$ 30,541	\$ 35,734
<b>Expenditures</b>			
Classified Salaries	\$ 23,810	\$ 22,707	\$ 21,918
Benefits	<u>14,615</u>	<u>17,678</u>	<u>13,816</u>
<b>Total Expenditures</b>	<u>\$ 38,425</u>	<u>\$ 40,385</u>	<u>\$ 35,734</u>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (8,325)</b>	<b>\$ (9,844)</b>	<b>\$ -</b>
<b>Beginning Balance</b>	<u>\$ 8,783</u>	<u>\$ 9,844</u>	<u>\$ 0</u>
<b>Ending Balance</b>	<u><u>\$ 458</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

<b>Cafeteria Fund Las Positas College</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Cafeteria Operations	\$ 80	\$ 6,031	\$ 3,100
Vending Commissions	3,500	12,255	3,400
Interest	<u>100</u>	<u>168</u>	<u>200</u>
<b>Total Revenue</b>	\$ 3,680	\$ 18,454	\$ 6,700
<b>Expenditures</b>			
Classified Salaries	\$ 6,157	\$ 6,156	\$ 6,053
Benefits	<u>3,227</u>	<u>3,430</u>	<u>3,384</u>
<b>Total Expenditures</b>	<u>\$ 9,384</u>	<u>\$ 9,586</u>	<u>\$ 9,438</u>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (5,704)</b>	<b>\$ 8,868</b>	<b>\$ (2,738)</b>
<b>Beginning Balance</b>	<u>\$ 22,520</u>	<u>\$ 21,041</u>	<u>\$ 29,909</u>
<b>Ending Balance</b>	<u><u>\$ 16,816</u></u>	<u><u>\$ 29,909</u></u>	<u><u>\$ 27,171</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

**Child Development Fund**  
**2012-2013**

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 and Las Positas 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 amounts of \$100,000 and \$150,846 from Chabot College and Las Positas College, respectively, 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  
2012-13**

<b>Child Development Fund District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue	\$ 600,000	\$ 474,430	\$ 413,109
Child Care Fees	35,000	112,399	163,290
Federal Revenue	559,000	586,120	472,003
Local Revenues	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Revenue	1,194,000	1,222,949	1,098,402
<b>Transfers In</b>			
Transfer from Unrestricted for Deficit	200,000	174,881	250,846
Other Transfers	<u>-</u>	<u>4,069,581</u>	<u>-</u>
Total Transfers In	<u>200,000</u>	<u>4,244,462</u>	<u>250,846</u>
<b>Total Revenue and Transfers In</b>	<b>\$ 1,394,000</b>	<b>\$ 5,467,411</b>	<b>\$ 1,349,248</b>
<b>Expenditures</b>			
Classified Salaries	\$ 846,000	\$ 1,047,931	\$ 765,291
Benefits	428,000	557,800	451,612
Supplies	84,000	74,168	86,000
Services	6,000	14,098	16,344
Other Outgo	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Expenditures	1,394,000	1,723,997	1,349,248
Transfers Out	<u>\$ -</u>	<u>\$ 3,758,291</u>	<u>\$ -</u>
<b>Total Expenditures and Transfers Ou</b>	<b>\$ 1,394,000</b>	<b>\$ 5,482,288</b>	<b>\$ 1,349,248</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (14,877)</b>	<b>\$ 0</b>
<b>Beginning Balance</b>	<b>\$ (419,168)</b>	<b>\$ 14,877</b>	<b>\$ (0)</b>
<b>Ending Balance</b>	<b>\$ (419,168)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

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

<b>Child Development Fund Chabot College</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue	\$ 600,000	\$ 474,430	\$ 413,109
Child Care Fees	35,000	17,304	13,290
Federal Revenue	<u>559,000</u>	<u>586,120</u>	<u>472,003</u>
Total Revenue	\$ 1,194,000	\$ 1,077,853	\$ 898,402
<b>Transfers In</b>			
Transfer from Unrestricted for Deficit	200,000	-	100,000
Other Transfers	<u>-</u>	<u>4,069,581</u>	<u>-</u>
Total Transfers In	\$ 200,000	\$ 4,069,581	\$ 100,000
<b>Total Revenue and Transfers In</b>	\$ 1,394,000	\$ 5,147,434	\$ 998,402
<b>Expenditures</b>			
Classified Salaries	\$ 846,000	\$ 854,109	\$ 554,834
Benefits	428,000	440,532	319,223
Supplies	84,000	68,250	81,000
Services	6,000	11,129	13,344
Other Outgo	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Expenditures	1,394,000	1,404,021	998,402
Transfers Out	<u>-</u>	<u>3,758,291</u>	<u>-</u>
<b>Total Expenditures and Transfers Out</b>	\$ 1,394,000	\$ 5,162,312	\$ 998,402
<b>Increase/(Decrease) in Fund Balance</b>	\$ -	\$ (14,877)	\$ 0
<b>Beginning Balance</b>	<u>\$ (419,168)</u>	<u>\$ 14,877</u>	<u>\$ (0)</u>
<b>Ending Balance</b>	<u>\$ (419,168)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

<b>Child Development Fund Las Positas College</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Child Care Fees	\$ -	\$ 95,096	\$ 150,000
Local Revenues	-	<u>50,000</u>	<u>50,000</u>
Total Revenue	\$ -	\$ 145,096	\$ 200,000
<b>Transfers In</b>			
Transfer from Unrestricted for Deficit	-	<u>174,881</u>	<u>150,846</u>
Total Transfers In	<u>-</u>	<u>174,881</u>	<u>150,846</u>
<b>Total Revenue and Transfers In</b>	\$ -	\$ 319,977	\$ 350,846
<b>Expenditures</b>			
Classified Salaries	\$ -	\$ 193,822	\$ 210,457
Benefits	-	117,268	132,389
Supplies	-	5,918	5,000
Services	-	<u>2,969</u>	<u>3,000</u>
<b>Total Expenditures</b>	\$ -	\$ 319,977	\$ 350,846
<b>Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 0	\$ -
<b>Beginning Balance</b>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>
<b>Ending Balance</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

**Self Insurance Fund**  
**2012-2013**

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 2012-13 has been increased to \$5,296,797 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  
2012-13

<b>Self Insurance Fund (RUMBL) District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Contract Services	\$ 4,855,797	\$ 4,855,797	\$ 5,296,797
Interest	<u>10,000</u>	<u>10,406</u>	<u>10,000</u>
<b>Total Revenue</b>	\$ 4,865,797	\$ 4,866,203	\$ 5,306,797
<b>Expenditures</b>			
Services	<u>\$ 4,855,797</u>	<u>\$ 5,004,413</u>	<u>\$ 5,296,797</u>
<b>Total Expenditures</b>	<u>\$ 4,855,797</u>	<u>\$ 5,004,413</u>	<u>\$ 5,296,797</u>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ 10,000</b>	<b>\$ (138,210)</b>	<b>\$ 10,000</b>
<b>Beginning Balance</b>	<u>\$ 3,031,216</u>	<u>\$ 2,994,086</u>	<u>\$ 366,035</u>
<b>Ending Balance</b>	<u><u>\$ 3,041,216</u></u>	<u><u>\$ 2,855,876</u></u>	<u><u>\$ 376,035</u></u>
<b>Loan to Unrestricted General Reserve</b>	<u>\$ 2,489,841</u>	<u>\$ 2,489,841</u>	
<b>Ending Balance</b>	<u><u>\$ 551,375</u></u>	<u><u>\$ 366,035</u></u>	



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

**Measure B Funds**

**2012-2013**

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, 2012, Chabot College with 29 projects valued at \$254.1M is 74% complete, Las Positas College with 27 projects valued at \$238.3M is 82% complete and there are 14 District wide projects valued at \$107.7M 48% complete.

For Fiscal Year 2012-13 we have budgeted \$58M in program expenditures. Projects at the forefront of this years' spending are:

- Student Services & Central Administration, LPC (\$8M)
- Physical Education Complex Buildings, CC (\$7.5M)
- Buildings 1200, 1300, PAC Plaza, CC (\$5.7M)
- Dublin Education Center Phase III, DW (\$5.5M)
- Classroom Buildings 1700, 1800, CC (\$4M)
- District Office Debt Service, DW (\$4M)
- Energy Projects, DW (\$3M)
- Science and Technology Building, LPC (\$2.6M)
- Campus Boulevard, LPC (\$2.3M)
- Buildings 1100, 1500, 2000, CC (\$2.1M)
- 30+ Other Projects District wide (\$13.3M)

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

<b>Measure B Capital Project Fund District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Interest	\$ 5,316,195	\$ 5,136,562	\$ 365,350
<b>Total Revenue</b>	\$ 5,316,195	\$ 5,136,562	\$ 365,350
<b>Expenditures</b>			
Classified Salaries	\$ 834,119	\$ 764,732	\$ 646,945
Benefits	335,142	287,566	275,401
Supplies	15,000	13,534	15,000
Services	1,000,000	1,840,230	1,400,000
Capital Outlay	55,425,739	56,016,003	51,672,654
Other Outgo	<u>390,000</u>	<u>387,850</u>	<u>3,990,000</u>
<b>Total Expenditures</b>	\$ 58,000,000	\$ 59,309,915	\$ 58,000,000
<b>Increase/(Decrease) in Fund Balance</b>	\$ (52,683,805)	\$ (54,173,353)	\$ (57,634,650)
<b>Beginning Balance</b>	<u>\$ 222,271,219</u>	<u>\$ 222,271,219</u>	<u>\$ 168,097,866</u>
<b>Ending Balance</b>	<u>\$ 169,587,414</u>	<u>\$ 168,097,866</u>	<u>\$ 110,463,216</u>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

**Capital Projects Fund**  
**2012-2013**

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. The State funded Capital Projects fund accounts for all construction or improvement of grounds or buildings, including scheduled maintenance projects.

Capital Projects Fund

Construction Projects

Chabot College

- Math-Science Building 1700/1800 Modernization

Scheduled Maintenance

It should be noted that the State is not currently funding specific scheduled maintenance projects and has suspended funding for the Block Grant and Physical Plant and Instructional Support programs.

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

<b>Capital Projects Fund District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
State Revenue	\$ 4,236,297	\$ 3,973,000	\$ 4,478,400
Local Revenue	1,200,000	2,086,121	1,762,247
Interest	<u>16,500</u>	<u>19,003</u>	<u>20,000</u>
<b>Total Revenue</b>	<b>\$ 5,452,797</b>	<b>\$ 6,078,124</b>	<b>\$ 6,260,647</b>
<b>Expenditures</b>			
Supplies	\$ -	\$ 6,633	\$ 5,885
Services	16,335	391,910	374,873
Capital Outlay	4,116,563	3,002,392	4,891,000
Other Outgo	-	-	435,000
Interfund Transfers	<u>-</u>	<u>500,000</u>	<u>684,288</u>
<b>Total Expenditures</b>	<b>\$ 4,132,898</b>	<b>\$ 3,900,935</b>	<b>\$ 6,391,047</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ 1,319,899</b>	<b>\$ 2,177,188</b>	<b>\$ (130,400)</b>
<b>Beginning Balance</b>	<b>\$ 3,838,898</b>	<b>\$ 4,131,862</b>	<b>\$ 6,309,050</b>
<b>Ending Balance</b>	<b>\$ 5,158,797</b>	<b>\$ 6,309,050</b>	<b>\$ 6,178,650</b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

**Special Reserve Fund**  
**2012-2013**

The Property Sale Fund accounts for the monies received for the sale of District owned property in Castro Valley (Nike site).

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. Chabot College has nearly completed its projects. All \$500,000 allocated to Las Positas College is carried forward.

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

<b>Special Reserve Funds (Nike Project, COP) District Total</b>	<u>2011-12 Adoption Budget</u>	<u>2011-12 Actual</u>	<u>2012-13 Adoption Budget</u>
<b>Revenue</b>			
Local Revenues	\$ -	\$ 15,000	\$ -
Interest	<u>15,000</u>	<u>18,153</u>	<u>12,000</u>
<b>Total Revenue</b>	<b>\$ 15,000</b>	<b>\$ 33,153</b>	<b>\$ 12,000</b>
<b>Expenditures</b>			
Academic Salaries	\$ -	\$ 16,424	\$ -
Benefits	-	2,060	-
Services	10,000	-	-
Capital Outlay	<u>866,155</u>	<u>286,474</u>	<u>594,670</u>
<b>Total Expenditures</b>	<b>\$ 876,155</b>	<b>\$ 304,958</b>	<b>\$ 594,670</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ (861,155)</b>	<b>\$ (271,805)</b>	<b>\$ (582,670)</b>
<b>Beginning Balance</b>	<b>\$ <u>3,699,127</u></b>	<b>\$ <u>3,698,307</u></b>	<b>\$ <u>3,426,502</u></b>
<b>Ending Balance</b>	<b>\$ <u><u>2,837,972</u></u></b>	<b>\$ <u><u>3,426,502</u></u></b>	<b>\$ <u><u>2,843,832</u></u></b>

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
ADOPTION BUDGET  
2012-13

Budget Development Calendar 2012-13

Key Dates

January 5	Governor's January Budget Proposal
May 20	Governor's May Revise
June 1	DBSG Recommendation
June 30	Tentative Budget Due to the State
September 15	Adoption Budget Due to the State

## 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?

AUG 08 2012

BEFORE THE BOARD OF TRUSTEES  
OF THE CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
Dist. of Voters

RESOLUTION NO. 03-1213

RESOLUTION CALLING AN ELECTION FOR VOTER  
APPROVAL FOR AN EDUCATIONAL PARCEL TAX

WHEREAS, the Chabot-Las Positas Community College District (the "District") provides high quality college education at Chabot College and Las Positas College; and

WHEREAS, the District plays a critical role in training students for careers in healthcare, nursing, technology and sciences, as well as prepares students for transfer to four-year universities; and

WHEREAS, future funding for the District from the State of California (the "State") and other sources is projected to be inadequate to provide the level of support to the District's educational programs which the residents of the District expect; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 *et seq.*, of the California Government Code permit a community college district to propose the adoption of a qualified special tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the proceeds of such special taxes are required by law to be applied for the benefit of the community college and cannot be transferred to the State or any other district; and

WHEREAS, the Board of Trustees of the District proposes to establish the levy of an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the District has conducted a noticed public hearing in connection with the proposed election regarding a qualified special tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Chabot-Las Positas Community College District as follows:

Section 1. This Board of Trustees (the "Board") finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish and levy an education parcel tax to be used to:

- (a) update classrooms technology;
- (b) maintain core academic classes such as math, science, and English;
- (c) attract and retain high quality teachers;
- (d) restore funding to increase the number of classes and lab offerings;

- (e) prepare students to transfer to four-year colleges and universities in a timely manner;
- (f) maintain job training programs to help prepare adults for 21<sup>st</sup> Century jobs; and
- (g) preserve student support services.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATIONAL SPECIAL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES OR BENEFITS. Parcel tax proceeds shall only be spent for Chabot College and Las Positas College.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the education parcel tax shall only be applied for the purposes stated above.

Section 3. The education parcel tax shall be a qualified special tax of \$28 per year assessed against each Parcel.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Assessor/Tax Collector of Alameda County and Contra Costa County, as applicable, issues a separate tax bill for *ad valorem* property taxes. The special tax shall be levied in each fiscal year for six (6) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2013-2014 fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by both the Alameda County and Contra Costa County Tax Collectors. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the education parcel tax may be levied. In the event that the levy and collection does have such an effect, the District shall reduce the education parcel tax levy to the extent of any such decrease or offset.

Section 6. This Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that each of the Alameda County Registrar of Voters and Contra Costa County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet:

*CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
EDUCATIONAL OPPORTUNITY MEASURE “ \_\_\_ ”  
Chabot-Las Positas Community College District*

INTRODUCTION AND PURPOSE

To protect Chabot College and Las Positas College from State budget cuts, provide local funding that cannot be taken away by the State and preserve affordable, quality education for students, Chabot-Las Positas Community College District proposes to establish an education parcel tax for a period of six years, beginning July 1, 2013, at the rate of \$28 per year, on each assessor’s parcel located within the Chabot-Las Positas Community College District, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- (a) update classrooms technology;
- (b) maintain core academic classes such as math, science, and English;
- (c) attract and retain high quality teachers;
- (d) restore funding to increase the number of classes and lab offerings;
- (e) prepare students to transfer to four-year colleges and universities in a timely manner;
- (f) maintain job training programs to help prepare adults for 21<sup>st</sup> Century jobs; and
- (g) preserve student support services.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$28 (or less as provided below) per year for six (6) full years assessed against each parcel.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.



#### DEFINITION OF "PARCEL"

For purposes of the special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Chabot-Las Positas Community College District, that receives a separate tax bill for *ad valorem* property taxes from either the Alameda County or Contra Costa County Assessor/Tax Collector's office. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the education parcel tax in such year.

For purposes of this special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by the owner submitting evidence of such facts by June 15 of any year to the Board of Trustees of the Chabot-Las Positas Community College District, be treated as a single "parcel" for purposes of the levy of this education parcel tax.

#### REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government sources that would otherwise be available to the Chabot-Las Positas Community College District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the Chabot-Las Positas Community College District shall cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

#### EXEMPTIONS FROM THE TAX

Current applicable California law does not provide any exemptions from the payment of the educational parcel tax, including exemptions for owners of parcels who are either 65 years of age or older or receive Supplemental Social Security income for a disability, regardless of age. However, in the event applicable law changes during the term of this educational parcel tax, the District intends to grant both seniors and disabled persons receiving SSI an exemption, to the extent legally permissible.

#### ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel

tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

Under no circumstances shall any of the proceeds of the educational special parcel tax be used for administrators' salaries or benefits. Parcel tax proceeds shall only be spent for Chabot College and Las Positas College.

#### CITIZEN OVERSIGHT

In addition to the accountability measures required by State law, an Oversight Committee shall be appointed by the Board of Trustees to monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

\*End of Full Ballot Text of Measure\*

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“To provide Chabot and Las Positas Community Colleges funds that cannot be taken by the state, ensure affordable quality education, prepare students for university transfer, maintain job training in healthcare, technology, public safety, and other areas, uphold core academics, and preserve student support services, shall Chabot-Las Positas Community College District levy \$28 per parcel annually for six years with Citizens' Oversight, no money for permanent salaries, and all funds spent on local colleges?”

Yes \_\_\_\_\_

No \_\_\_\_\_

The District's Chancellor, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections, officials, and requirements of law.

Section 8. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on November 6, 2012. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2013.

Section 9. This Resolution shall stand as the order to both the Alameda County Registrar of Voters and the Contra Costa County Registrar of Voters to call an election within the boundaries of the District on November 6, 2012. The Alameda County Registrar of Voters, the Alameda County Board of Supervisors, the Contra Costa Registrar of Voters and the Contra Costa County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 6, 2012 within the District.

Section 10. The Board hereby requests that each of the Alameda County Registrar of Voters and the Contra Costa County Registrar of Voters, or other appropriate election official of the respective County take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse both Alameda County and Contra Costa County in full for any services performed for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Alameda County Superintendent of Schools, the Registrar of Voters/Elections Department of Alameda County and Contra Costa County, as well as the Clerk of the Board of Supervisors of both Alameda County and Contra Costa County, not later than August 10, 2012, and to cause to give notice of the election by causing to be published a copy of this Resolution in a local newspaper of general circulation within the District once, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District's Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with both the Alameda County and Contra Costa County Registrar of

Voters/Elections Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the Registrar.

Section 14. Subject to two-thirds approval of the voters, the qualified special education parcel tax shall be collected by both the Alameda County and Contra Costa County Tax Collector, as appropriate, at the same time and manner and shall be subject to the same penalties as ad valorem property taxes collected by such Tax Collector. The tax shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

Section 15. The District's Vice Chancellor, Business Services shall, pursuant to Government Code Section 50075.3 file an annual report with the Board as provided herein accounting for the education tax revenues collected and the manner in which they have been spent.

Section 16. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.4(b)(1). Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 17. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Resolution No. 03-1213

July 31, 2012

Page 8

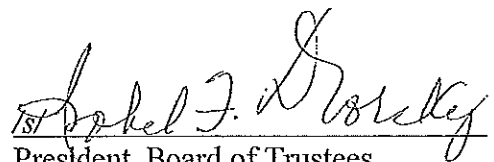
The foregoing Resolution was adopted by the Board of Trustees of the Chabot-Las Positas Community College District on July 31, 2012 by the following roll call vote:

AYES: Cedillo, Dvorsky, Gelles, Gin, Mertes, Mitzman, Vecchiarelli

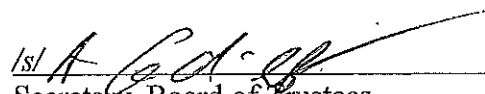
NOES: None

ABSTENTIONS: None

ABSENT: None

  
\_\_\_\_\_  
President, Board of Trustees  
Chabot-Las Positas Community College  
District

ATTEST:

  
\_\_\_\_\_  
Secretary, Board of Trustees  
Chabot-Las Positas Community College  
District