



BUTTE COLLEGE

**2010-11
FINAL BUDGET
OCTOBER 13, 2010**

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BOARD OF TRUSTEES

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SUMMARY OF KEY POINTS

At the time this document was written, the state had yet to approve a budget for the 2010-11 fiscal year. The constitutional deadline for approving a state budget was June 15. This sets a record for the number of days California has gone without a state spending plan.

The 2010-11 Final Budget:

Is based primarily on the May Revision of the Governor's January budget proposal.

Includes revenue from the "restoration" of prior year enrollment declines.

Includes additional base apportionment funding from the approval of "center status" for the educational center in Chico.

Includes a reduction in apportionment revenue from a negative cost-of-living adjustment (COLA) of -0.38%.

Does not include any other revenue associated with projected growth in 2010-11. While growth revenue is not budgeted, the District will continue to pursue opportunities to grow enrollment if growth funding is provided in the state budget.

Includes apportionment revenue allocations for credit, noncredit and enhanced noncredit FTES based on the 2009-10 enrollment levels.

Includes no increase to student enrollment fees.

Includes most, but not all, of the categorical programs and grants. As federal and state categorical and grant funds are awarded, they will be included in the 2010-11 District budget.

Includes the 2009-10 reductions to major categorical programs like EOPS, DSPS, CARE and Matriculation but without any federal stimulus dollars to backfill the cuts.

Includes anticipated fixed cost increases (salary, benefits, utilities and insurances).

Anticipates the full-time faculty obligation (FTFO) for 2010-11 to remain unchanged at 164.4. In prior years, the District has exceeded the FTFO by as many as 18.5 faculty positions. In 2010-11, the District will reduce the number of positions over the FTFO through attrition. The District still expects to exceed the obligation by approximately 5 full-time faculty positions.

Includes the reduction of over 25 regular faculty and staff positions through attrition.

Does not include across-the-board budget cuts, but does include some targeted reductions in marketing and facility rents.

Maintains the reserve for contingencies at the Board-designated level of at least 5% of budgeted expenditures.

Maintains a Budget Planning Reserve to assist in future budget and enrollment planning, and to temporarily ease the impact of a delay or shortfall in state apportionment.

Does not exceed the appropriations limit as calculated in the Gann Limit Worksheet (see Appendix A).

Meets all of the Board's budget criteria, except the 50% law.

The Final Budget is balanced; however, it does include certain augmentations that may be of an ongoing nature that are currently funded with one-time funds. These augmentations will be reevaluated and prioritized for continued funding when ongoing funds become available.

2010-11 Budget Criteria

The purposes of the District budget are to provide a) students a high quality, learning-centered education; b) the resources and support needed to deliver effective instruction and services; c) the resources and support to facilitate the teaching-learning process; and d) the means to manage the District in an efficient and cost-effective way.

The criteria listed below are separated into categories that a) reflect philosophy; b) reflect legal, financial or statutory requirements; and c) act as procedural guides. Individual items are not listed in priority order either by category or within each category.

Philosophy

We seek to develop a budget that:

- makes reasonable and sound projections for all the District's sources of revenue;
- allocates resources to achieve goals established in the District's strategic planning initiatives as approved by the Board;
- provides adequate resources for continued improvement of student outcomes and success;
- provides adequate resources and support for high quality, innovative instructional programs and services to students;
- increases student access and provides sufficient resources and support to meet enrollment goals;
- improves classroom productivity, i.e., weekly student contact hours per full-time faculty equivalent, to make progress toward meeting the contractual goal of WSCH per FTEF;
- includes funding necessary to implement and/or continue to implement high priority District goals and Board policies;
- increases and/or maintains sufficient levels of effectiveness while becoming more efficient and cost effective;
- secures additional funding to supplement state apportionment and maximizes all revenue sources (such as, Basic Skills, Scheduled Maintenance, block grants, etc.);
- maximizes the employment of full-time faculty in instruction;
- makes every reasonable attempt to avoid layoffs and/or hold them to a minimum should layoffs ever be necessary to ensure the long-run viability of the institution;
- works to maintain technological currency and efficiency by updating and replacing equipment;
- continues to fund the District's sustainability efforts such as recycling, solar power generation, and mechanical system improvement in order to reduce the District's cost of utilities if the return on investment is reasonable;
- provides adequate resources to maintain buildings and grounds; and
- continues to increase the reserves for unfunded liabilities each year until such unfunded liabilities are eliminated.
- provides resources to implement recommendations from the accrediting commission and make progress toward implementing accreditation planning agendas identified by the institution.

Legal, Financial and Statutory Requirements

We will develop a budget that:

- achieves and maintains at least a five percent (5%) contingency reserve in the General Fund;
- meets the fifty percent (50%) law, i.e., at least 50% of the current expense of education is allocated to instructional salary and benefits;
- provides for staffing levels required by the Board of Governors in relation to Title 5, Chapter 4, Subchapter 3, Articles 1, 2, and 3. This statute is designed to ensure that districts are making good faith attempts to achieve the long-term goal of a seventy-five percent (75%) full-time faculty to twenty-five percent (25%) part-time faculty ratio;
- includes reasonable provisions to cover all known or projected liabilities to the District (e.g., accumulated vacation, sick leave, retiree benefits, etc.); and
- meets all statutory and legally mandated income/expenditure requirements.

Procedural Guides

We will develop a budget that:

- is balanced;
- is based upon planning that reflects both current and long-term District needs;
- makes steady progress toward correcting actual or anticipated structural budget issues (e.g. declining revenue, rising costs, lack of ongoing dollars to cover ongoing expenses, etc.) through budget and enrollment strategy and collective bargaining;
- has had campus community involvement and consideration during preparation;
- includes all contractually negotiated costs and expenses;
- includes all known and projected increases in fixed costs;
- identifies significant but unfunded items not included in the budget; and
- highlights unusual items and/or provides information on substantive changes from previous budgets.

2010-11 PLANNING PROCESS

The planning process for the 2010-11 fiscal year began almost immediately after the final budget for the 2009-10 fiscal year was approved. Unit plans were developed by the individual departments based on program reviews, strategic initiatives and master plans. Augmentation lists were prepared based on the needs of the departments, prioritized by the different areas, and then prioritized across the District. These lists included fixed cost increases, faculty and staff positions, capital outlay needs and programs designed to increase or maintain student services and enrollment.

In the fall of 2009, the District continued its planning for the 2010-11 fiscal year. The devastating cuts dealt to community colleges in 2009-10 and the continuing sluggish economy were indications that the 2010-11 fiscal year would be no better, and possibly worse, than the current year. A hiring freeze remained in place to provide the District flexibility to eliminate budgeted positions without layoffs. An early retirement incentive was offered to all faculty, classified staff, and managers to provide additional flexibility by creating more vacant positions. The total one-time cost of the incentive was \$1.2 million. Approximately 30 staff opted for the retirement incentive and indicated they would retire by or before the end of the 2009-10 fiscal year. Those newly created vacancies, along with 25 previously accumulated vacant positions, provided the District with the means to realize approximately \$1.8 million in on-going salary and benefit savings. Some of these savings will be realized by the elimination of 25 positions, other savings will be realized by the hiring of 31 critical replacements at a lower placement on the salary schedule. As these critical positions were filled by internal candidates, the newly vacated positions were then evaluated for replacement or elimination.

College forums were held for input in generating other cost savings ideas. One idea that consistently arose was to study cutting the Districts utility costs by working a 4-day week. After numerous surveys and forums, it was decided to manage the facilities through an “efficient schedule” that would allow for certain buildings to be closed all or part of the day on Fridays. This idea was implemented prior to the fall semester.

At the same time, planning continued for the financing and construction of energy efficiency and energy generation projects. The Solar Phase III project will permit the District to be “grid positive” by 2011 and will protect the District from incurring future rate increases for electricity.

Staff continued to pursue approval of the application for “center status” for the education center in Chico. Approval from the Board of Governors was received in the summer of 2009 and final approval from CPEC was received in late fall 2009. The approval of center status will provide the District with an additional \$1.1 million in ongoing base apportionment funding in 2010-11.

The cuts to apportionment in the 2009-10 fiscal year brought with it a “reduction in workload”, i.e. funding would not be provided by the state for approximately 3.4% of the full-time equivalent students (FTES) served in the prior year. To accommodate for the unfunded FTES, cuts to the part-time faculty budget were made as class sections were

reduced. However, as the District reduced the number of class sections for noncore courses, new sections were added in the core areas of basic skills, career tech, and transfer education. This allowed the District to restore the balance of lost FTES when the District was experiencing a decline in enrollment. Although no “growth” funding was provided by the state, “restoration” funding was still available to certain districts including Butte College. These restoration funds will bring approximately \$1 million in new ongoing apportionment revenue to the District in 2010-11.

In light of the new apportionment revenue from center status and restored FTES, and the salary savings achieved from the accumulated vacant positions, the District is in a good position to be able to cover its fixed cost increases, as well as continuing possible cuts to community college funding. No across-the-board budget cuts were requested of departments in preparation of the 2010-11 budget.

Both the Governor’s January proposal and his May Revise budgets reflected his commitment to protect higher education. No additional cuts to apportionment are proposed other than the “full funding” of the negative COLA (-0.38%). Details of the 2010-11 May budget proposal are discussed later in this document under the topic of State Revenue.

The District will continue to monitor compliance with the 50% law. This law requires a district to spend at least 50% of its current cost of education on instructional salaries and benefits. Providing backfill funding for student services and the rising costs of technology, service contracts, supplies, and facility maintenance in combination with a reduction in the number of full-time faculty may cause compliance issues at Butte College and with many other colleges statewide.

REVENUE

State Revenue

At the time this document was written, there has been very little movement from the legislature to approve a state spending plan for 2010-11. The District's Final Budget, therefore, continues to be based on the Governor's May Revise. If there are any significant changes made in the states approved budget, we will address those changes at that time.

The Governor's May revision to his 2010-11 budget proposal seeks to adopt approximately \$19.1 billion in corrective actions to bring the state's budget back into balance. These corrective actions include:

- Budget cuts: \$12.4 billion
- Federal funds: \$ 3.4 billion
- Alternate funding \$ 1.3 billion
- Fund shifts \$ 2.1 billion

The May revision proposes to protect higher education from further draconian cuts like it experienced in 2009-10.

For California Community Colleges, the May Revision includes:

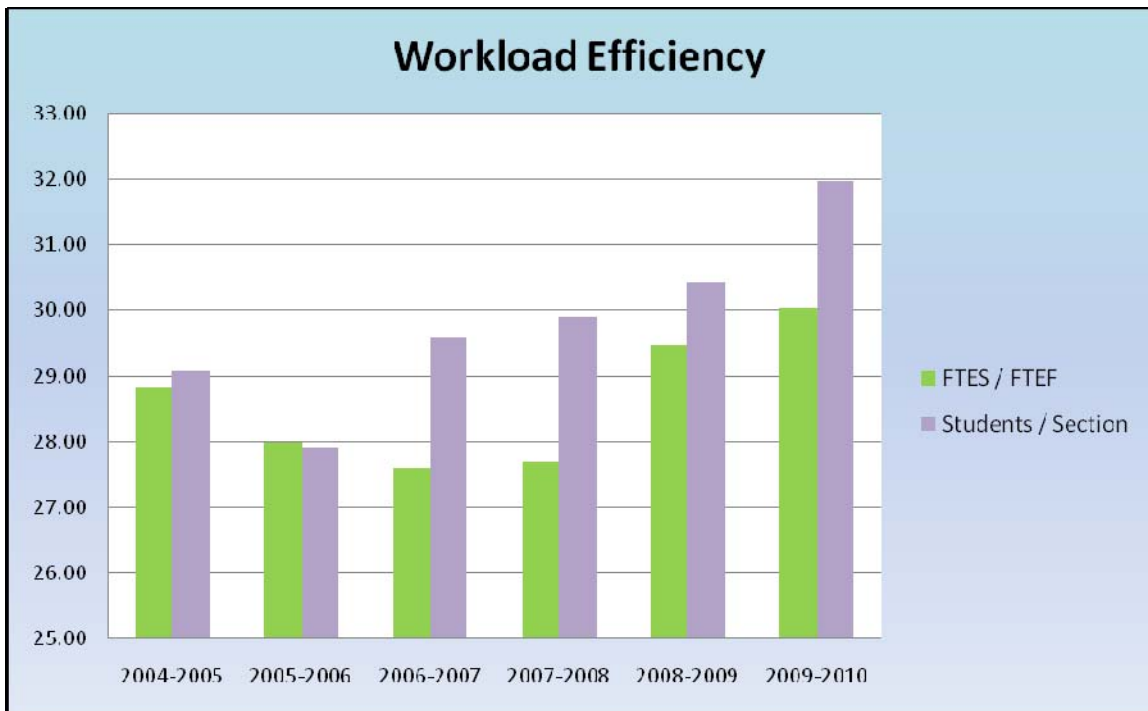
- 2.2 percent enrollment growth (\$126 million). This augmentation would fund approximately 26,000 full-time equivalent students statewide.
- -0.38% COLA (-\$22.9 million).
- \$6 million augmentation to offset a reduction in local property tax revenues
- \$6 million reduction in Temporary Assistance to Needy Families (TANF) funds as a result of the proposed elimination of the CalWORKS program.
- \$26.7 million of CCC CalWORKS funding to be redirected to support other categorical expenditures through the Categorical Flexibility provision.
- Retraction of the January proposal to reduce funding for CalGrant student financial aid (\$45.5 million).

Although the Governor did not propose an increase to the student enrollment fee of \$26 per unit, discussions are still taking place to increase the fees for community college students, possibly to \$40 per unit. Additional revenues generated by the enrollment fee increase are being proposed to possibly offset the negative COLA or to fund the enrollment growth.

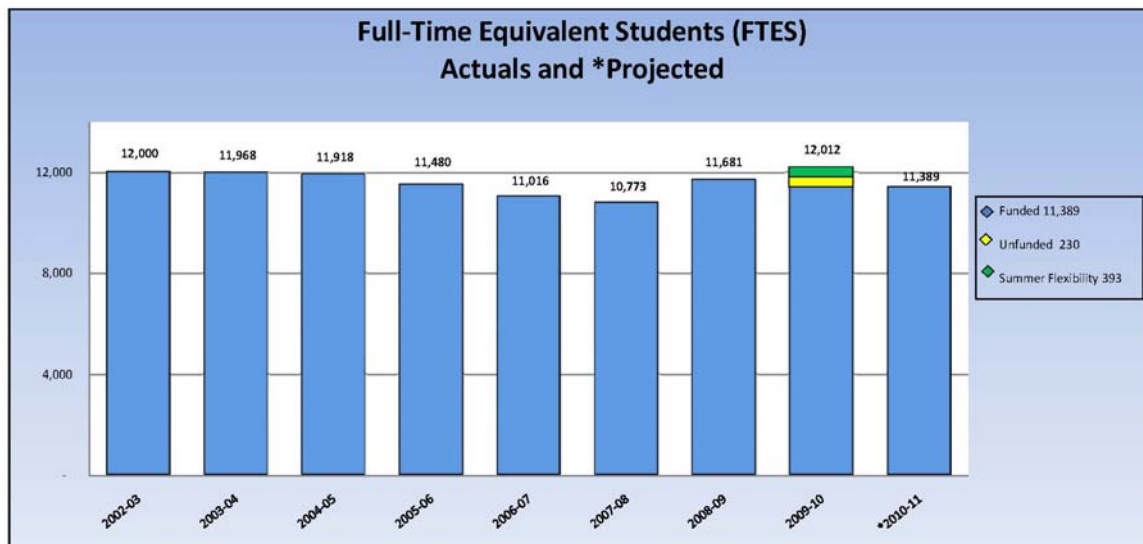
District Revenue and Full-time Equivalent Students (FTES)

Apportionment is the District's primary source of General Fund revenue. It represents the funding per full-time equivalent student (FTES) the District receives from enrollment. Unless modified by the state's approved budget, the funding rates per FTES for 2010-11 will be reduced from the funding rates in 2009-10 by the -0.38% state COLA. The new rates will be \$4548 per credit FTES, \$2735 per noncredit FTES, and \$3220 per enhanced noncredit FTES. Growth revenue is only budgeted by the District when enrollment growth is actually achieved. The state funding formula also provides a base allocation of \$4,411,898 (once it is reduced by the negative COLA) for single college districts with FTES greater than 10,000. The approval of center status for the education center in Chico will provide an additional base allocation of \$1.1 million to the District's unrestricted general apportionment. These funds are included in the Final Budget.

In 2009-10, the District served 12,012 full-time equivalent students, eclipsing the 12,000 FTES served in 2002-03. These FTES were generated through efficiency as more students were served by the existing number of sections. However, not all 12,012 FTES would be funded by the state, and so, not all 12,012 FTES were reported in 2009-10.



Classes offered during the summer that span two fiscal years, i.e., they begin prior to July 1 and end after June 30, can be counted in one fiscal year or the next. In 2009-10, 393 summer FTES were deferred to be reported in 2010-11. This provides the District with the additional flexibility in the future should enrollment begin to decline.

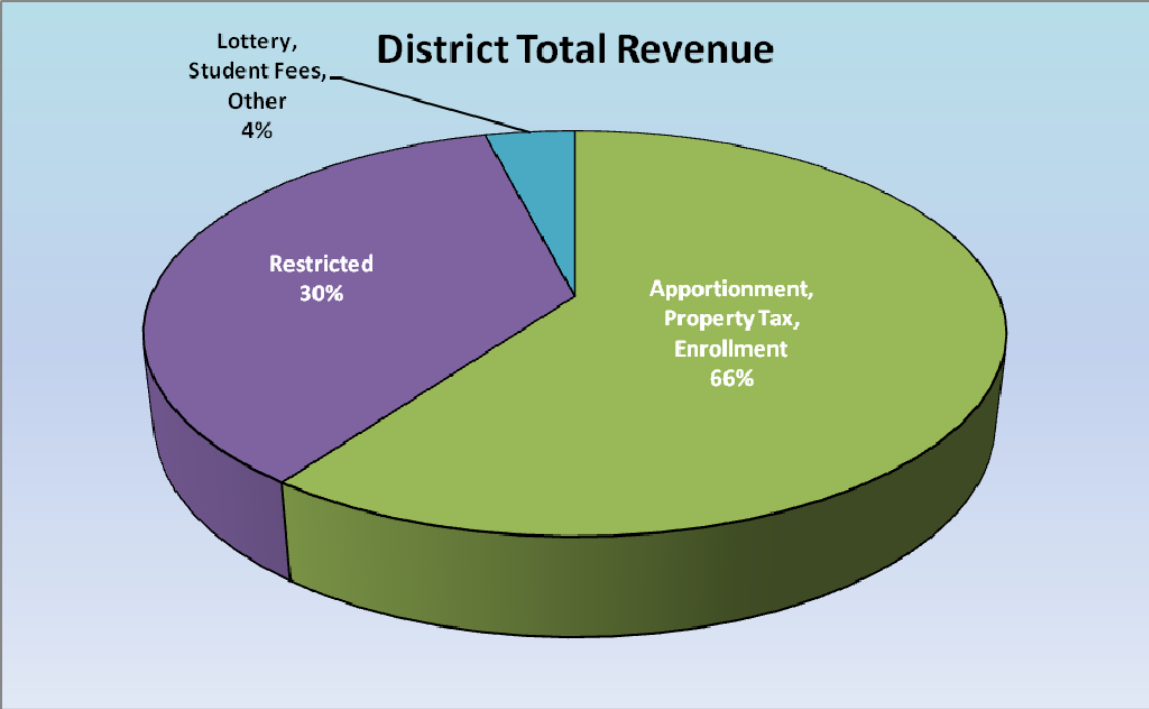


California Community Colleges revenues were cut in 2009-10 via a “workload reduction”, i.e. 3.4% of FTES reported in 2008-09 would not be funded in 2009-10. The District reported 11,556 FTES in 2009-10, of which 11,389 was funded as of the second principle apportionment. Normally, a district is restricted from being funded for its enrollment growth by the state’s, and its own local, growth rates. In 2009-10, the state did not provide any funding for enrollment growth. However, districts were permitted to “restore” lost FTES from enrollment declines in the previous three years. For Butte College, this provided the ability to restore approximately 220 FTES of its enrollment growth after the “workload reduction”. In 2009-10, the District was funded for its restored enrollment in the amount of approximately \$1 million. Since growth, or in this case, restoration funding is not budgeted until actually received, this amount was received as “one-time” funds in 2009-10. In 2010-11, these funds are included as part of the ongoing base apportionment revenue.

Despite budgeting for a -0.38% COLA on apportionment, the District will still have additional new apportionment dollars in 2010-11 over the prior year due to the restoration and center status funds that were not included in the 2009-10 budget. The District’s Final Budget includes a funded enrollment base of approximately 11,389 FTES in 2010-11. Additional enrollment growth is expected in 2010-11 but no growth revenue is budgeted until the growth is actually achieved.

Since the Governor has proposed a negative COLA in the May Revise, and growth funding is not budgeted until the growth is actually achieved, increases in fixed costs will need to be funded by restored FTES, some other source of revenue, or by reductions to existing expenditure budgets.

The District’s total revenue projection for 2010-11 is approximately \$84 million, 30% of which is restricted for specific purposes and programs. Approximately 66% of the Districts total revenue is directly from apportionment. The remaining 4% is from other sources, many of which are also based on student enrollment.



EXPENDITURES

Building the 2010-11 expenditure budget involves three major components:

1. Identifying all fixed cost increases;
2. Identifying areas for reductions that can be implemented with minimal impact on enrollment or services; and
3. Identifying critical areas for augmentation using one-time money.

Fixed Cost Increases

Fixed cost increases, represent the largest increase in the expenditure budget each year. These cost increases are generated by collective bargaining agreements, retirement systems, retiree health benefits, utilities and insurance rate increases.

Increases to fixed costs for 2010-11 are estimated to be \$3.89 million. The largest components include:

- Step/column/longevity salary increases	\$490,000
- Salary schedule	\$1,637,000
- Employee health benefit increases	\$762,000
- Utility increases	\$112,000
- Health benefits for new retirees	\$404,000
- PERS rate increase	\$111,000
- Property and Liability Insurance	\$ 98,000
- Unemployment Insurance	\$136,000
- Other contract increases	\$147,000

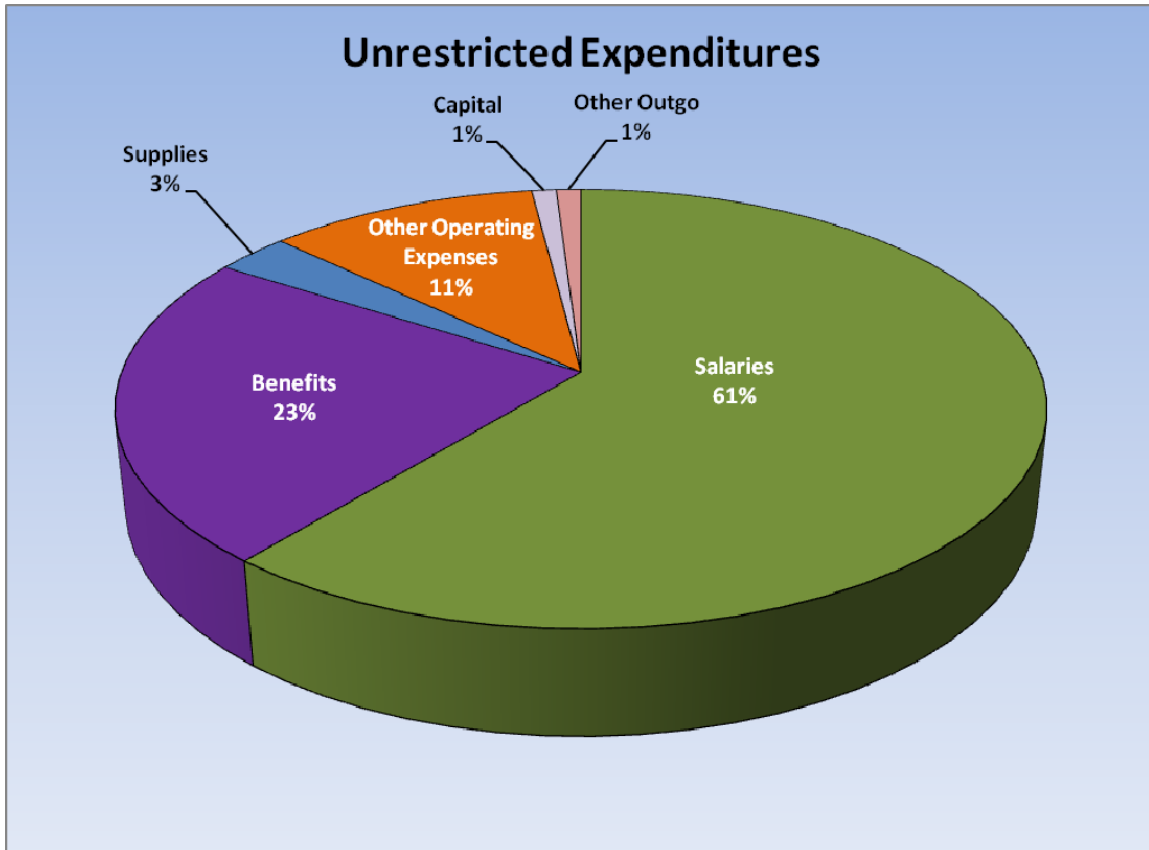
Increases on salary schedules only occur by formula when there is an increase in the ongoing apportionment revenue for the District from one year to the next. The District received new apportionment revenue from both restored FTES and approved center status. The net effect is an increase in apportionment revenue, and by contract, was used to increase the salary schedules by 4.918%. Step, column and longevity salary increases are also included in the Final Budget, as are increases to the District's contribution for employee health benefits. The District's contribution is equal to the cost of the Silver medical plan, dental, vision and life insurance. The increase to the Silver medical plan for 2010-11 is 9.5% and the increase to dental is 6.35%. There were no increases to the life insurance or vision plans. The costs of health premiums for new retirees grow each year as more of the District's staff retires.

A 10% increase in property and liability insurance is anticipated. No increase to workers compensation insurance is expected. The Public Employees Retirement System (PERS) rate increased from 9.709% in 2009-10 to 10.7% in 2010-11. A rate change for the State Teachers Retirement System (STRS) requires legislative action and at this time is not expected to change for 2010-11.

In addition to the \$3.89 million of fixed cost increases, the District has allocated \$1.29 million in ongoing funds to cover costs funded with one-time dollars in the prior year. Other one-time funding of approximately \$2.35 million for equipment, capital outlay, transportation expenses, part-time faculty and part-time counselors has also been included in the Final Budget.

Salaries and benefits represent approximately 83.7% of the total unrestricted general fund expenditures. The remaining 16.3% includes supplies, operating expenses, capital outlay purchases, and other outgoing expenses like debt retirement, transfers to other funds, and payments to students.

The District generally spends approximately \$1.3 million on energy costs per year, or 2.13% of the unrestricted general fund budget. An augmentation of \$112,000 for gas and electricity is projected due in part to new buildings coming on line and rate increases. For 2010-11, funds will be redirected from the utility budget to cover the financing costs of the solar projects.



Budget Reductions

There was no administrative request that “across-the-board” budget reductions be made in the preparation of the 2010-11 budget. Instead, \$1.8 million will be reduced in salaries and benefits by eliminating certain vacant positions, by replacing critical vacancies at a lower pay, and by backfilling others with part-time employees. Focused reductions were also made to specific areas where funds were no longer required, for example; additional reductions to marketing and facility rent budgets were made.

Budget Augmentations

Augmentation requests for 2010-11 were requested from areas through the “unit-planning” process, specifically for items of a one-time or critical nature. Items that were funded in 2009-10 with one-time dollars were considered for ongoing funding in 2010-11.

Items requested and funded on a one-time basis in the Final Budget include: instructional equipment, library materials, scheduled maintenance, sustainability, diesel engine emissions compliance, transportation support, part-time instructors, part-time counselors, board elections, and technology mediated instruction.

In addition, the Final Budget includes items of an imperative nature needed to (1) maintain current operations, (2) are a health, safety or compliance issue, and (3) programs intended to maintain student services or maintain enrollment for specific programs.

ONE-TIME FUNDS

Reserves

The Reserve for Contingencies has been maintained at 5% of anticipated expenditures as required by the Board's Budget Criteria.

The Reserve for Retiree Benefit Liability has been maintained at \$1.5 million for transfer to the retiree benefit fund.

The Reserve for Budget Planning has been reestablished for planning in 2010-11.

Carryover from 2009-10

The District generally expects a "carryover" (one-time funds from either revenue received at year end or unexpended allocations) from the current year to the next. One-time carryover funds are added to the ending balance. These reserve funds are available to fund one-time expenditures, maintain a Budget Planning Reserve, and provide flexibility and cash-flow needed for the District to continue operations during times when no apportionment revenue is received (for example, when monthly apportionment payments are deferred or when a State Budget has not been passed). In 2009-10, the District received revenue from the "restoration" of prior year enrollment declines, and additional base apportionment revenue from the approval of center status for the educational center in Chico. Prior to the end of the fiscal year, \$4.35 million was transferred to the capital fund to help fund the Solar Phase III project.

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2010-2011

DISTRICT NAME: Butte-Glenn Community College District DATE: June 23, 2010

I. 2010-2011 APPROPRIATIONS LIMIT:

A. 2009-2010 Limit		\$ <u>145,229,298</u>
B. Price Factor for 2010-11:	0.9746	
C. Population Factor:		
1. 2008-2009 Second Period Actual FTES	<u>11,870</u>	
2. 2009-2010 Second Period Actual FTES	<u>11,619</u>	
3. 2010-2011 Population change factor	<u>0.97885425</u>	
	(line C.2. divided by line C.1.)	
D. 2009-2010 Limit adjusted by inflation and population factors		\$ <u>138,547,495</u>
	(line A multiplied by line B and line C.3.)	
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$ <u>-</u>	
2. Temporary voter approved increases	<u>-</u>	
3. Total adjustments - increase		-
	Sub-Total	\$ <u>138,547,495</u>
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$ <u>-</u>	
2. Lapses of voter approved increases	<u>-</u>	
3. Total adjustments - decrease		(<u>-</u>)
G. 2010-2011 Appropriations Limit		\$ <u>138,547,495</u>

II. 2010-2011 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ <u>41,589,816</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>270,817</u>
C. Local Property taxes		<u>11,259,054</u>
D. Estimated excess Debt Service taxes		<u>0</u>
E. Estimated Parcel taxes, Square Foot taxes, etc.		<u>0</u>
F. Interest on proceeds of taxes		<u>10,000</u>
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		(<u>-216,029</u>)
H. 2010-2011 Appropriations Subject to Limit		\$ <u>53,345,716</u>

Butte-Glenn Community College District
Budget - Revenue - General Fund

	08-09 Actual Revenue	09-10 Unaudited Revenue	10-11 Tentative Budget	10-11 Final Budget
Beginning Balance	\$ 15,701,044	\$ 18,607,935	\$ 15,322,174	\$ 15,529,658
8110 Forest Reserve	\$ 35,967	\$ 31,719	\$ 28,176	\$ 28,176
8120 Higher Education Act - TRIO	227,707	250,663	273,757	280,923
8121 College Work Study - Admin	11,957	15,647	13,475	15,473
8122 College Work Study - Wages	216,747	279,403	308,000	287,000
8123 College Work Study - Job Devel.	28,256	38,789	29,963	32,465
8124 College Work Study - Comm. Service	22,392	33,544	27,153	22,726
8130 Workforce Investment	368,198	320,000	320,000	320,000
8131 Adult Education	19,956	31,279	13,000	13,000
8132 Private Industry Council	-	257,377	465,703	454,184
8136 Foster Care	93,079	135,758	-	135,500
8140 Transitional Assistance to Needy Families (TANF)	80,815	74,032	74,032	74,548
8151 Supplemental Educational Opportunity Grants (SEOG) - Admin.	13,844	15,001	13,117	14,000
8152 Pell Grant - Admin.	24,755	33,275	17,500	28,000
8160 Veterans' Attendance Allowance	2,539	2,780	1,531	1,531
8163 Title III	255,144	383,899	388,261	539,667
8170 Vocational Technology Education Act (VTEA) - Title II C	744,947	678,680	667,653	686,182
8170 VTEA IB Industry Collaborative	-	-	-	300,000
8170 VTEA IB Regional Consortia	336,000	322,339	316,000	316,000
8174 VTEA - Tech Prep.	373,918	382,750	382,750	384,708
8194 Small Business Development	138,952	175,208	321,758	257,226
8199 Other Federal Revenue	222,058	2,475,482	30,000	156,990 (a)
8100 TOTAL FEDERAL REVENUE	\$ 3,217,231	\$ 5,937,625	\$ 3,691,829	\$ 4,348,299
8612 State General Apportionment	\$ 41,465,844	\$ 42,224,897	\$ 41,185,178	\$ 41,471,783 (b)
8615 Enrollment Fee Admin. Fee	48,819	53,382	53,382	53,382
8616 Basic Skills	97,294	122,907	404,638	337,260 (c)
8618 Property Tax Backfill and SB1133 Settlement	906,665	-	-	-
8619 Prior Year Corrections (Apportionment)	98,705	32,984	3,588	3,588
8621 Cal Works	842,389	486,346	486,346	486,346 (d)
8622 Extended Opportunity Programs and Services (EOPS)	1,379,251	923,708	903,333	903,333 (d)
8623 Cooperative Agency Resources and Education (CARE)	401,755	176,957	241,113	241,113 (d)
8624 Disabled Student Services and Programs (DSPS)	752,796	503,990	448,703	448,703 (d)
8625 Matriculation	662,441	438,212	438,212	356,299 (d)
8626 Telecommunications	8,396,645	3,911,581	7,438,040	7,195,278 (e)
8627 Student Financial Aid Admin.	427,080	443,198	445,765	488,622
8629 Physical Plant and Instructional Support	256,315	-	-	- (d)
8631 Transitional Assistance to Needy Families (TANF)	103,615	208,794	74,031	86,237
8633 Funds for Student Success - MESA (Math, Engineering, Science)	75,022	59,342	81,500	58,294
8635 Faculty and Staff Diversity	14,441	6,340	6,340	6,340
8636 Foster Care Grant	158,260	135,581	152,630	135,500
8638 Technology Center	5,369,704	7,166,748	5,670,000	4,527,000 (e)
8639 Transfer and Articulation	4,989	2,628	4,413	4,588
8641 Part-time Faculty	475,383	231,682	226,894	226,894 (d)
8657 Economic Development	2,184,241	3,324,799	1,554,060	2,449,264 (f)
8659 Other Categorical Programs	85,544	17,508	4,318	4,318
8671 Homeowners' Exemptions Taxes	161,261	256,260	147,939	147,939 (g)
8672 Timber Yield Tax	51,824	7,588	51,200	51,200 (g)
8681 State Lottery Proceeds	1,279,676	1,488,303	1,412,799	1,412,799
8699 Other State Income	1,281,422	452,265	41,000	37,252
8600 TOTAL STATE REVENUE	\$ 66,981,381	\$ 62,676,000	\$ 61,475,422	\$ 61,133,332
8811 Secured Taxes	\$ 13,329,516	\$ 15,910,706	\$ 13,570,501	\$ 13,202,491 (g)
8812 Supplemental Roll Taxes	225,832	101,468	312,562	312,562 (g)
8813 Unsecured Taxes	566,487	726,943	564,103	564,103 (g)
8816 Prior Year Taxes	29,450	28,252	12,700	12,700 (g)
8817 Education Revenue Augmentation Fund (ERAF)	(3,712,695)	(3,472,550)	(3,232,600)	(3,232,600) (g)
8818 Redevelopment Taxes	30,227	(2,958,736)	31,788	31,788 (g)
8829 Gifts and Contributions	3,637	3,583	2,200	3,800
8839 Contract Education	295,339	748,320	616,636	596,328 (h)
8841 Sale of Catalogs	3,036	1,730	5,139	2,000

**Butte-Glenn Community College District
Budget - Revenue - General Fund**

	08-09 Actual Revenue	09-10 Unaudited Revenue	10-11 Tentative Budget	10-11 Final Budget
8842 Auto Shop Customer Repairs	23,049	16,415	40,000	40,000
8842 Sale of Equipment and Supplies	3,723	3,936	5,500	10,500
8842 Sale of Nurse's Supplies	21,170	31,961	20,000	10,000
8851 Grazing Lease	-	1,000	1,000	1,000
8852 Facility Rentals	41,913	2,683	18,640	13,162
8859 Other Rentals and Leases	2,173	2,114	1,500	1,500
8861 Interest	818,631	732,528	785,000	748,000 (i)
8872 Community Service Classes	37,866	31,081	70,779	71,229
8874 Enrollment Fees	2,254,137	2,700,791	2,593,828	2,753,923
8876 Health Service Fees	469,385	487,693	537,041	530,742
8877 Material Fees	260,914	270,828	185,600	185,600
8879 Student Records / ID Card	286,983	315,832	126,164	126,164
8880 Non-Resident Student Fees	810,142	1,048,201	934,000	934,000
8881 Transportation Fees	1,145,875	1,184,100	1,213,072	1,221,911
8882 Audit Fees	5,880	3,375	3,800	3,800
8884 Student Rep Fees	19,400	29,308	21,283	21,283
8885 Other Student Fees & Charges	13,571	10,177	68,000	34,566
8888 Library Charges	19,313	8,916	19,323	19,323
8893 Prior Year Outlawed Warrants	25,627	(10,912)	3,000	3,000 (j)
8894 Workers Comp. Reimbursements	15,850	10,720	28,000	15,000
8896 Safety Credits	34,387	28,806	44,400	44,400
8897 Parking Meters and Fines	25,001	32,651	20,000	20,000
8899 Other Local Income	610,869	545,481	329,508	525,990 (k)
8800 TOTAL LOCAL REVENUE	\$ 17,716,688	\$ 18,577,401	\$ 18,952,467	\$ 18,828,265
8980 Incoming Transfers	\$ -	\$ 1,996,225	\$ -	\$ -
TOTAL REVENUE	\$ 87,915,300	\$ 89,187,251	\$ 84,119,718	\$ 84,309,896
TOTAL REVENUE AND BEGINNING BALANCE	\$ 103,616,344	\$ 107,795,186	\$ 99,441,892	\$ 99,839,554

Apportionment Summary:				
Includes General Apportionment, Property taxes, and 98% Enrollment Fees	\$54,356,800	\$55,471,603	\$55,185,322	\$55,260,811

- (a) One-time ARRA funding of \$2,020,537 was received in 2009-10 to help offset cuts to categorical programs.
- (b) State general apportionment has been adjusted to reflect the most recent apportionment reports available from the Chancellor's Office. 2010-11 general apportionment reflects a <.38%> adjustment as noted in the Governor's May Revise.
- (c) Basic Skills amount for 2010-11 represents current year allocation plus allowed carryover from prior two years.
- (d) Categorical apportionments have been adjusted in 2009-10 and 2010-11 to reflect the significant reductions adopted by the State.
- (e) Amount represents CCC Tran, TTIP/CENIC, CVC, and Technology Center grants operated for the Chancellor's Office.
- (f) Economic Development fluctuates from year to year based on available grants.
- (g) Property taxes for Butte and Glenn counties continue to remain stable based on county projections. However, the 2009-10 property taxes came in approximately \$490,000 under budget. A portion of redevelopment taxes are required to be reported as property taxes in the general fund. The amount is negative in 2009-10 due to the State shifting redevelopment ERAF for other purposes.
- (h) Increase in contract education in 2009-10 and 2010-11 relates to California Corporate College activity.
- (i) Decrease in interest income in 2009-10 and 2010-11 relates to continued cash deferrals from the State as well as continued low interest rates.
- (j) Negative amount in the current year relates to prior year stale dated checks that should have been recorded in the Government Aid to Students fund in 2008-09.
- (k) Other local income budgeted for 2010-11 includes unexpended carry-over amounts from prior year.

**Butte-Glenn Community College District
Budget - Expenditures - General Fund**

	08-09 Actual Expenditures	09-10 Unaudited Expenditures	10-11 Tentative Budget	10-11 Final Budget
1100 INSTRUCTION, REGULAR	\$ 11,482,048	\$ 11,439,188	\$ 11,464,974	\$ 11,700,449
1200 NON-INSTRUCTION, REGULAR	6,172,826	6,486,299	5,988,354	6,397,309
1300 INSTRUCTION, NON-REGULAR	7,467,217	7,730,437	6,951,997	7,178,168
1400 NON-INSTRUCTION, NON-REGULAR	1,255,536	1,442,088	969,683	1,034,511
1000 TOTAL ACADEMIC SALARIES	\$ 26,377,627	\$ 27,098,012	\$ 25,375,008	\$ 26,310,437
2100 NON-INSTRUCTIONAL, REGULAR	\$ 12,538,332	\$ 13,687,383	\$ 14,001,273	\$ 14,113,640
2200 INSTRUCTIONAL AIDES, REGULAR	1,018,541	1,055,639	1,182,124	1,194,174
2300 NON-INSTRUCTIONAL, NON-REGULAR	2,630,467	2,791,411	1,988,016	2,048,334
2400 INSTRUCTIONAL AIDES, NON-REGULAR	833,027	831,499	667,402	528,926
2000 TOTAL CLASSIFIED SALARIES	\$ 17,020,367	\$ 18,365,932	\$ 17,838,815	\$ 17,885,074
3100 STATE TEACHERS RETIREMENT SYSTEM	\$ 1,877,614	\$ 1,929,299	\$ 2,092,563	\$ 2,167,057
3200 PUBLIC EMPLOYEES RETIREMENT SYSTEM	1,350,724	1,466,181	1,605,906	1,639,760
3300 OLD AGE, SURVIVORS & DIS. INSURANCE	1,596,761	1,690,414	1,623,067	1,631,848
3400 HEALTH, DENTAL AND LIFE INSURANCE	7,015,565	7,559,753	8,904,043	8,917,777
3450 RETIREE BENEFITS NORMAL COST	-	714,676	508,944	509,726
3500 STATE UNEMPLOYMENT INSURANCE	190,168	200,586	363,908	370,628
3600 WORKERS COMPENSATION INSURANCE	746,861	778,737	766,054	781,652
3700 ALTERNATE RETIREMENT PLAN	12,604	13,490	-	438
3900 INCOME PROTECTION INSURANCE	214,736	217,381	227,010	230,349
3000 TOTAL EMPLOYEE BENEFITS	\$ 13,005,033	\$ 14,570,517	\$ 16,091,495	\$ 16,249,235
4200 DUPLICATING SUPPLIES	\$ 124,980	\$ 85,109	\$ 117,191	\$ 124,280
4300 SUPPLIES, INSTRUCTIONAL	563,015	677,577	692,641	658,416
4500 SUPPLIES, NON-INSTRUCTIONAL	1,171,514	1,185,301	1,345,388	1,428,282
4000 TOTAL SUPPLIES	\$ 1,859,509	\$ 1,947,987	\$ 2,155,220	\$ 2,210,978
5100 PERSONAL SERVICES & CONSULTANTS	\$ 3,435,328	\$ 4,702,081	\$ 2,031,761	\$ 3,109,208
5200 TRAVEL, CONFERENCE, MILEAGE & BANQUET SERVICES	1,089,742	785,430	943,973	994,314
5300 DUES & MEMBERSHIPS	259,122	248,785	203,923	221,518
5400 INSURANCE	721,776	737,740	1,013,700	1,013,700
5500 UTILITIES & HOUSEKEEPING SERVICES	1,402,582	830,419	1,610,657	1,066,315
5600 RENTS, LEASES & REPAIRS	1,821,888	1,798,029	1,949,639	2,016,133
5700 LEGAL, ELECTION & AUDIT	95,569	143,245	325,050	330,500
5800 OTHER SERVICES & EXPENSES	12,702,164	10,401,638	14,652,022	12,332,316
5000 TOTAL OTHER OPERATING EXPENSES	\$ 21,528,171	\$ 19,647,367	\$ 22,730,725	\$ 21,084,004
TOTAL 1000-5000	\$ 79,790,707	\$ 81,629,815	\$ 84,191,263	\$ 83,739,728
6100 SITE IMPROVEMENTS	\$ -	\$ 7,023	\$ 24,225	\$ 27,543
6200 BUILDINGS	10,095	45,977	15,167	23,592
6300 LIBRARY BOOKS	98,947	101,306	99,856	104,856
6400 EQUIPMENT & FILMS	780,497	1,267,477	409,208	678,971
6500 LEASE PURCHASE AGREEMENTS	191,816	191,773	106,871	106,871
6600 CAPITALIZED EQUIPMENT	355,387	240,433	151,608	203,061
6000 TOTAL CAPITAL EXPENSES	\$ 1,436,742	\$ 1,853,989	\$ 806,935	\$ 1,144,894
1000 - 6000 TOTAL EXPENDITURES	\$ 81,227,449	\$ 83,483,804	\$ 84,998,198	\$ 84,884,622
7100 DEBT RETIREMENT	\$ 354,708	\$ 857,538	\$ 312,263	\$ 855,972
7300 INTERFUND TRANSFERS	2,321,963	7,085,186	115,171	175,171
7500 STUDENT FINANCIAL AID	434,063	209,360	202,340	188,702
7600 OTHER PAYMENTS TO STUDENTS	670,226	629,640	291,840	415,375
7000 TOTAL OTHER OUTGO	\$ 3,780,960	\$ 8,781,724	\$ 921,614	\$ 1,635,220
TOTAL EXPENDITURES	\$ 85,008,409	\$ 92,265,528	\$ 85,919,812	\$ 86,519,842
BUDGETED ONE-TIME EXPENDITURES:	\$ -	\$ -	\$ (3,290,541)	\$ (2,209,946)
TOTAL ONGOING EXPENDITURES	\$ 85,008,409	\$ 92,265,528	\$ 82,629,271	\$ 84,309,896

**Butte-Glenn Community College District
Budget - Expenditures - General Fund**

	08-09 Actual Expenditures	09-10 Unaudited Expenditures	10-11 Tentative Budget	10-11 Final Budget
RESERVES:				
9710 RESERVE FOR CONTINGENCIES	\$ 4,250,420	\$ 4,613,276	\$ 4,295,991	\$ 4,325,992 (i)
9721 RESERVE FOR RETIREE BENEFIT LIABILITY TRANSFER	-	1,500,000	1,500,000	1,500,000 (j)
9726 RESERVE FOR EARLY RETIREMENT INCENTIVE PROGRAM	-	520,000	-	-
9728 RESERVE FOR BUDGET PLANNING	14,357,515	8,896,382	7,726,089	7,493,720 (k)
9000 TOTAL RESERVES	\$ 18,607,935	\$ 15,529,658	\$ 13,522,080	\$ 13,319,712
TOTAL EXPECTED ENDING BALANCE	\$ 18,607,935	\$ 15,529,658	\$ 13,522,080	\$ 13,319,712
TOTAL EXPENDITURES AND ENDING BALANCE	\$ 103,616,344	\$ 107,795,186	\$ 99,441,892	\$ 99,839,554

- (a) The budget includes estimated step, column, and longevity increases. A cost of living increase of 4.918% has also been budgeted for 2010-11. Overall decrease in salary expenditures in 2010-11 relates to retirements and eliminated vacancies completed during 2009-10.

Instruction, Regular is expected to decrease in 2010-11 due to eliminated positions. However, the cost of living increase, step, column, and longevity increases, and an increase in grant expenditures has increased the budget for 2010-11.

Non-Instruction, Regular is expected to decrease in 2010-11 due to eliminated positions and reduced categorical funding.

Instruction, Non-Regular increased in 2009-10 as the district reduced sections in some non-core areas and added sections in core areas. A \$1 million cut was proposed but not implemented in 2009-10 as the district maintained access for students. In 2010-11, the budget has been augmented by \$1.2 million to maintain the number of class sections. The reduction reflects cuts to categorical programs.

- (b) Regular classified salaries reflect estimated step, column and longevity increases. A cost of living increase of 4.918% has also been budgeted for 2010-11. Overall decrease in salary expenditures in 2010-11 relates to reduced categorical funding, retirements, and eliminated vacancies during 2009-10.
- (c) The 2010-11 increase in employee benefits is due to the following changes: a 9.51% increase in health premiums for the Silver Plan; 28 new retirees eligible for benefits; a PERS rate increase from 9.709% to 10.707% ; an unemployment insurance rate increase from .30% to .72%. Employees electing cash-in-lieu of benefits are charged as salary. The health insurance budget will decrease throughout the year as amounts are allocated to cash-in-lieu.
- (d) The increase in supplies budgeted for 2010-11 reflects additional grant expenditures budgeted in the current year.
- (e) A significant portion of the expenditures in the other services expense category are from the Chancellor's Office Technology Center and Telecommunication grants.
- (f) The increase in capital expenditures in 2009-10 relates to additional one-time technology purchases for equipment of approximately \$450K. Categorical budgets for equipment purchases are expected to decrease in 2010-11.
- (g) The actual expenditures for 2008-09 incorporated transfers to the retiree benefits fund to help fund the past service liability for retiree benefits and to the capital projects fund. The 2009-10 transfers includes an intrafund transfer of approximately \$2 million for one-time federal ARRA funding received in the current year and a \$4.35 million transfer to the Capital Projects Fund for Solar Phase III. Debt retirement expenditures relate to the annual payment on the Lease Revenue Bonds for Solar Phase I and the capital lease payments on Solar Phase II.
- (h) Included in Total Expenditures are one-time expenses. These expenses are netted out to arrive at Total Ongoing Expenditures.
- (i) The contingency reserve for 2010-11 is set at 5% of budgeted expenditures as designated by the Board.
- (j) Funds have been set aside for the district to continue to fund the retiree health benefit liability.
- (k) The balance of reserves is designated for future budget and enrollment planning and to maintain local fiscal stability during uncertain economic times.

**Butte-Glenn Community College District
Budget - Revenue - General Fund**

	10-11 Unrestricted Fund 11 Revenue	10-11 Restricted Fund 12 Revenue	10-11 Final Budget
Beginning Balance			\$ 15,529,658
8110 Forest Reserve	\$ 28,176	\$ -	\$ 28,176
8120 Higher Education Act - TRIO	-	280,923	280,923
8121 College Work Study - Admin	15,473	-	15,473
8122 College Work Study - Wages	-	287,000	287,000
8123 College Work Study - Job Devel.	32,465	-	32,465
8124 College Work Study - Comm. Service	-	22,726	22,726
8130 Workforce Investment	-	320,000	320,000
8131 Adult Education	-	13,000	13,000
8132 Private Industry Council	-	454,184	454,184
8136 Foster Care	-	135,500	135,500
8140 Transitional Assistance to Needy Families (TANF)	-	74,548	74,548
8151 Supplemental Educational Opportunity Grants (SEOG) - Admin.	14,000	-	14,000
8152 Pell Grant - Admin.	28,000	-	28,000
8160 Veterans' Attendance Allowance	-	1,531	1,531
8163 Title III	-	539,667	539,667
8170 Vocational Technology Education Act (VTEA) - Title II C	-	686,182	686,182
8170 VTEA IB Industry Collaborative	-	300,000	300,000
8170 VTEA IB Regional Consortia	-	316,000	316,000
8174 VTEA - Tech Prep.	-	384,708	384,708
8194 Small Business Development	-	257,226	257,226
8199 Other Federal Revenue	-	156,990	156,990
8100 TOTAL FEDERAL REVENUE	\$ 118,114	\$ 4,230,185	\$ 4,348,299
8612 State General Apportionment	\$ 41,471,783	\$ -	\$41,471,783
8615 Enrollment Fee Admin. Fee	53,382	-	53,382
8616 Basic Skills	-	337,260	337,260
8619 Prior Year Corrections (Apportionment)	3,588	-	3,588
8621 Cal Works	-	486,346	486,346
8622 Extended Opportunity Programs and Services (EOPS)	-	903,333	903,333
8623 Cooperative Agency Resources and Education (CARE)	-	241,113	241,113
8624 Disabled Student Services and Programs (DSPS)	-	448,703	448,703
8625 Matriculation	-	356,299	356,299
8626 Telecommunications	-	7,195,278	7,195,278
8627 Student Financial Aid Admin.	-	488,622	488,622
8631 Transitional Assistance to Needy Families (TANF)	-	86,237	86,237
8633 Funds for Student Success - MESA (Math, Engineering, Science)	-	58,294	58,294
8635 Faculty and Staff Diversity	-	6,340	6,340
8636 Foster Care Grant	-	135,500	135,500
8638 Technology Center	-	4,527,000	4,527,000
8639 Transfer and Articulation	-	4,588	4,588
8641 Part-time Faculty	226,894	-	226,894
8657 Economic Development	-	2,449,264	2,449,264
8659 Other Categorical Programs	-	4,318	4,318
8671 Homeowners' Exemptions Taxes	147,939	-	147,939
8672 Timber Yield Tax	51,200	-	51,200
8681 State Lottery Proceeds	1,250,799	162,000	1,412,799
8699 Other State Income	-	37,252	37,252



**Butte-Glenn Community College District
Budget - Revenue - General Fund**

	10-11 Unrestricted Fund 11 Revenue	10-11 Restricted Fund 12 Revenue	10-11 Final Budget
8600 TOTAL STATE REVENUE	\$ 43,205,585	\$ 17,927,747	\$ 61,133,332
8811 Secured Taxes	\$ 13,202,491	\$ -	\$13,202,491
8812 Supplemental Roll Taxes	312,562	-	312,562
8813 Unsecured Taxes	564,103	-	564,103
8816 Prior Year Taxes	12,700	-	12,700
8817 Education Revenue Augmentation Fund (ERAF)	(3,232,600)	-	(3,232,600)
8818 Redevelopment Taxes	31,788	-	31,788
8829 Gifts and Contributions	-	3,800	3,800
8839 Contract Education	-	596,328	596,328
8841 Sale of Catalogs	2,000	-	2,000
8842 Auto Shop Customer Repairs	-	40,000	40,000
8842 Sale of Equipment and Supplies	10,500	-	10,500
8842 Sale of Nurse's Supplies	-	10,000	10,000
8851 Grazing Lease	1,000	-	1,000
8852 Facility Rentals	2,000	11,162	13,162
8859 Other Rentals and Leases	1,500	-	1,500
8861 Interest	748,000	-	748,000
8872 Community Service Classes	-	71,229	71,229
8874 Enrollment Fees	2,753,923	-	2,753,923
8876 Health Service Fees	-	530,742	530,742
8877 Material Fees	185,600	-	185,600
8879 Student Records / ID Card	21,859	104,305	126,164
8880 Non-Resident Student Fees	934,000	-	934,000
8881 Transportation Fees	-	1,221,911	1,221,911
8882 Audit Fees	3,800	-	3,800
8884 Student Rep Fees	-	21,283	21,283
8885 Other Student Fees & Charges	34,566	-	34,566
8888 Library Charges	-	19,323	19,323
8893 Prior Year Outlawed Warrants	3,000	-	3,000
8894 Workers Comp. Reimbursements	15,000	-	15,000
8896 Safety Credits	-	44,400	44,400
8897 Parking Meters and Fines	20,000	-	20,000
8899 Other Local Income	-	525,990	525,990
8800 TOTAL LOCAL REVENUE	\$ 15,627,792	\$ 3,200,473	\$ 18,828,265
TOTAL REVENUE	\$ 58,951,491	\$ 25,358,405	\$ 84,309,896
Total Ongoing Revenue	\$ 58,951,491	\$ 25,358,405	\$ 84,309,896
TOTAL REVENUE AND BEGINNING BALANCE			\$ 99,839,554



**Butte-Glenn Community College District
Budget - Expenditures - General Fund**

	10-11 Unrestricted Fund 11 Expenditures	10-11 Restricted Fund 12 Expenditures	10-11 Final Budget
1100 INSTRUCTION, REGULAR	\$ 10,930,462	\$ 769,987	\$ 11,700,449
1200 NON-INSTRUCTION, REGULAR	5,034,497	1,362,812	6,397,309
1300 INSTRUCTION, NON-REGULAR	7,113,769	64,399	7,178,168
1400 NON-INSTRUCTION, NON-REGULAR	823,455	211,056	1,034,511
1000 TOTAL ACADEMIC SALARIES	\$ 23,902,183	\$ 2,408,254	\$ 26,310,437
2100 NON-INSTRUCTIONAL, REGULAR	\$ 10,735,560	\$ 3,378,080	\$ 14,113,640
2200 INSTRUCTIONAL AIDES, REGULAR	1,103,016	91,158	1,194,174
2300 NON-INSTRUCTIONAL, NON-REGULAR	1,128,031	920,303	2,048,334
2400 INSTRUCTIONAL AIDES, NON-REGULAR	506,041	22,885	528,926
2000 TOTAL CLASSIFIED SALARIES	\$ 13,472,648	\$ 4,412,426	\$ 17,885,074
3100 STATE TEACHERS RETIREMENT SYSTEM	\$ 1,966,858	\$ 200,199	\$ 2,167,057
3200 PUBLIC EMPLOYEES RETIREMENT SYSTEM	1,251,636	388,124	1,639,760
3300 OLD AGE, SURVIVORS & DIS. INSURANCE	1,280,200	351,648	1,631,848
3400 HEALTH, DENTAL AND LIFE INSURANCE	7,741,437	1,176,340	8,917,777
3450 RETIREE BENEFITS NORMAL COST	414,331	95,395	509,726
3500 STATE UNEMPLOYMENT INSURANCE	313,894	56,734	370,628
3600 WORKERS COMPENSATION INSURANCE	663,007	118,645	781,652
3700 ALTERNATE RETIREMENT PLAN	-	438	438
3900 INCOME PROTECTION INSURANCE	190,639	39,710	230,349
3000 TOTAL EMPLOYEE BENEFITS	\$ 13,822,002	\$ 2,427,233	\$ 16,249,235
4200 DUPLICATING SUPPLIES	\$ 80,236	\$ 44,044	\$ 124,280
4300 SUPPLIES, INSTRUCTIONAL	299,809	358,607	658,416
4500 SUPPLIES, NON-INSTRUCTIONAL	991,252	437,030	1,428,282
4000 TOTAL SUPPLIES	\$ 1,371,297	\$ 839,681	\$ 2,210,978
5100 PERSONAL SERVICES & CONSULTANTS	\$ 985,640	\$ 2,123,568	\$ 3,109,208
5200 TRAVEL, CONFERENCE, MILEAGE & BANQUET SERVICES	460,992	533,322	994,314
5300 DUES & MEMBERSHIPS	74,281	147,237	221,518
5400 INSURANCE	987,667	26,033	1,013,700
5500 UTILITIES & HOUSEKEEPING SERVICES	1,029,776	36,539	1,066,315
5600 RENTS, LEASES & REPAIRS	1,827,673	188,460	2,016,133
5700 LEGAL, ELECTION & AUDIT	329,900	600	330,500
5800 OTHER SERVICES & EXPENSES	1,069,157	11,263,159	12,332,316
5000 TOTAL OTHER OPERATING EXPENSES	\$ 6,765,086	\$ 14,318,918	\$ 21,084,004
TOTAL 1000-5000	\$ 59,333,216	\$ 24,406,512	\$ 83,739,728
6100 SITE IMPROVEMENTS	\$ 27,543	\$ -	\$ 27,543
6200 BUILDINGS	20,592	3,000	23,592
6300 LIBRARY BOOKS	80,533	24,323	104,856
6400 EQUIPMENT & FILMS	353,904	325,067	678,971
6500 LEASE PURCHASE AGREEMENTS	106,871	-	106,871



**Butte-Glenn Community College District
Budget - Expenditures - General Fund**

	10-11 Unrestricted Fund 11 Expenditures	10-11 Restricted Fund 12 Expenditures	10-11 Final Budget
6600 CAPITALIZED EQUIPMENT	122,619	80,442	203,061
6000 TOTAL CAPITAL EXPENSES	\$ 712,062	\$ 432,832	\$ 1,144,894
1000 - 6000 TOTAL EXPENDITURES	\$ 60,045,278	\$ 24,839,344	\$ 84,884,622
7100 DEBT RETIREMENT	\$ 855,972	\$ -	\$ 855,972
7300 INTERFUND TRANSFERS	175,171	-	175,171
7500 STUDENT FINANCIAL AID	70,108	118,594	188,702
7600 OTHER PAYMENTS TO STUDENTS	14,908	400,467	415,375
7000 TOTAL OTHER OUTGO	\$ 1,116,159	\$ 519,061	\$ 1,635,220
TOTAL EXPENDITURES	\$ 61,161,437	\$ 25,358,405	\$ 86,519,842
BUDGETED ONE-TIME EXPENDITURES:	\$ (2,209,946)	\$ -	\$ (2,209,946)
TOTAL ONGOING EXPENDITURES	\$ 58,951,491	\$ 25,358,405	\$ 84,309,896
RESERVES:			
9710 RESERVE FOR CONTINGENCIES			\$ 4,325,992
9721 RESERVE FOR RETIREE BENEFIT LIABILITY TRANSFER			1,500,000
9726 RESERVE FOR EARLY RETIREMENT INCENTIVE PROGRAM			-
9728 RESERVE FOR BUDGET PLANNING			7,493,720
9000 TOTAL RESERVES			\$ 13,319,712
TOTAL EXPECTED ENDING BALANCE			\$ 13,319,712
TOTAL EXPENDITURES AND ENDING BALANCE			\$ 99,839,554



SPECIAL PURPOSE ACCOUNTS

Special Purpose Accounts are used to account for activity designated for a special purpose. In some cases, the purpose may be to account for revenue and expenditures for a fee-based program such as transportation and health services.

The District has the following special purpose accounts:

Transportation

Health Services

TRANSPORTATION

In 1993 a state law was passed that provided Butte College with the financial means to provide bus transportation to its students in surrounding areas. The law stated that the transportation fee, not to exceed \$60 per semester, could be charged to all enrolled students upon a favorable vote by the majority of students. Per Education Code section 76361.1, the governing board maintaining transportation services may adopt rules and regulations governing the exemption of low-income students from the required fees, or to require low-income students to pay all or part of this fee. For 2010-11, the District has set the transportation fee at \$60 per semester for all full-time students and at \$45 per semester for part-time students.

The district is providing a subsidy (\$217,417 in 2009-10 and \$211,000 in 2010-11) to cover excess transportation costs associated with an additional bus route in Chico, transportation related equipment, and an increase in fuel costs.

	<u>2009/2010</u> <u>Unaudited</u>	<u>2010/2011</u> <u>Budgeted</u>
Revenue:		
Transportation Fees	\$ 1,184,100	\$ 1,221,911
Total Revenue:	\$ 1,184,100	\$ 1,221,911
Expenditures:		
1000 Certificated Salaries	\$ 6,268	\$ 6,578
2000 Classified Salaries	725,052	644,176
3000 Staff Benefits	311,920	328,543
4000 Supplies	275,090	320,800
5000 Other Operating Expenses	69,397	118,814
6000 Capital Outlay	13,790	14,000
Total Expenditures:	\$ 1,401,517	\$ 1,432,911
District Subsidy	\$ (217,417)	\$ (211,000)

HEALTH SERVICES

Health service is provided for all students of the District. Health fees have been set by the Board at the maximum allowable rate per Education Code of \$17 per semester for full and part-time students and \$14 for students during the summer session.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 123,027	\$ 149,191
Revenue:		
Sale of Nurses Supplies	\$ 31,961	\$ 10,000
Student Fees	513,857	520,742
Total Revenue:	\$ 545,818	\$ 530,742
Expenditures:		
2000 Classified Salaries	\$ 343,165	\$ 376,683
3000 Staff Benefits	85,007	121,479
4000 Supplies	37,551	41,650
5000 Other Operating Expenses	45,224	25,930
6000 Capital Outlay	8,707	5,000
Total Expenditures:	\$ 519,654	\$ 570,742
Available Balance	\$ 149,191	\$ 109,191

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources whose expenditures are legally restricted. Special Revenue Funds encompass activities not directly related to the educational program of the college, but that provide a service to students (such as the child care center). Such activities may provide non-classroom or laboratory experience for students and incidentally create goods or services that may be sold. In the process of creating the incidental goods or services, expenditures are incurred in addition to those necessary solely for the educational benefits of students. These expenditures are charged against revenue received as a direct result of the operations. Other instructional expenses are accounted for as part of the General Fund. The Child Development Center is a special revenue fund. The District has taken steps to make the center more self-supporting in both the General Fund and the Child Development Center Fund.

CHILD DEVELOPMENT CENTER FUND

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 59,117	\$ 33,400
Revenue:		
Federal Revenue	\$ 18,061	\$ 14,000
State Revenue	842	-
Fees	250,216	259,000
Interest	731	500
Total Income:	\$ 269,850	273,500
Expenditures:		
2000 Classified Salaries	\$ 185,833	\$ 175,718
3000 Staff Benefits	92,053	79,134
4000 Supplies	15,839	16,600
5000 Other Operating Expenses	1,842	8,400
Total Expenditures:	\$ 295,567	\$ 279,852
* Ending Balance	\$ 33,400	\$ 27,048

* In the general fund, the district also subsidizes \$566,560 in salaries and benefits of ten (10) classified employees for the Child Development Center. These employees provide practicum instructional assistance. While they are part of the cost of running the center, there is not enough fee revenue to cover these costs. Therefore, they are currently covered by the district's general fund.

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the District in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. The District has three fiduciary funds:

Associated Students Fund

Student Aid (Scholarships and Loans) Fund

Government Aid to Students Fund

ASSOCIATED STUDENTS FUND

The Associated Students is an elected body of students seeking self-governance and unified representation. They oversee activities that stimulate the intellectual and social life of the student population as a whole. Revenue is generated through fundraising activities such as plant, book, or bake sales; barbeques; dances; and vendor fees from events. The largest source of revenue for the Associated Students comes from the student activity fee (\$12 per semester) and the student representation fee (\$1 per semester) that is charged to the majority of students on campus. The fee revenues and payroll expenditures are recorded in the General Fund and the net fees after payroll are transferred to this fund.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 262,943	\$ 387,634
Revenue:		
8861 Interest	\$ 7,795	\$ 6,000
8899 Other Local Income	35,184	27,300
8890 Transfers In (Student Fees)	207,589	113,950
Total Revenue:	\$ 250,568	\$ 147,250
Expenditures:		
4000 Supplies	\$ 46,903	\$ 40,115
5000 Other Operating Expenses	76,272	89,315
6000 Capital Outlay	2,702	8,500
Total Expenditures:	\$ 125,877	\$ 137,930
Ending Balance	\$ 387,634	\$ 396,954 *

* The ending balance for this fund is expected to decrease in future years as the Associated Students takes on more one-time initiatives, makes purchases related to the remodeled student center, and creates new paid student positions.

STUDENT AID FUND

The Student Aid Fund is comprised of twenty-three separate loan funds established over the years by community organizations and college staff. The intent of these funds is to provide short-term, emergency loans to students.

	<u>2009/2010</u> <u>Unaudited</u>	<u>2010/2011</u> <u>Budgeted</u>
Beginning Balance	\$ 52,359	\$ 54,410
Revenue:		
Contributions and Loan Payments	\$ 84,296	\$ 89,000
Other	73,646	70,500
Total Revenue:	\$ 157,942	\$ 159,500
Expenditures:		
Loans	\$ 91,212	\$ 95,000
Other	64,679	65,000
Total Expenditures:	\$ 155,891	\$ 160,000
Ending Balance	\$ 54,410	\$ 53,910

GOVERNMENT AID TO STUDENTS FUND

Government funded financial aid grant payments are issued to students through the Government Aid Fund. The PELL program is federally funded and offers a maximum dollar amount of \$5,550 per student per school year. The SEOG (Supplemental Educational Opportunity Grant) program awards up to \$720 per student, and eligibility is determined by the District based on federal guidelines. The FACG (Federal Academic Competitiveness Grant) program is another federally funded program established in 2006-07. The FACG program awards up to \$750 for first year participants and up to \$1,300 for second year participants. CAL grant programs are state-funded and the BIA (Bureau of Indian Affairs) program is federally funded. Students apply through their tribal affiliates for BIA grants. Americorp funds support students who have previously worked in approved community service sites to "earn" Americorp service credits.

Financial aid programs that are reported directly through the General Fund include: EOPS, CARE, CalWorks, Federal Work Study, and Board of Governors Grant (BOGG) fee waiver programs. The District receives an administrative allowance for administering PELL, Federal Work Study, SEOG, and the BOGG fee waiver programs.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ -	\$ -
Revenue:		
PELL Grants	\$ 21,999,754	\$ 23,500,000
Direct Loans	-	13,500,000 *
SEOG Grants	315,035	324,294
FACG Grants	94,137	110,000
CAL Grants	1,464,894	1,500,000
BIA Grants	41,935	45,000
Americorp Grants	85,502	80,000
Other	36,128	10,000
Total Revenue:	\$ 24,037,385	\$ 39,069,294
Expenditures:		
PELL Grants	\$ 21,999,754	\$ 23,500,000
Direct Loans	-	13,500,000
SEOG Grants	315,035	324,294
FACG Grants	94,137	110,000
CAL Grants	1,464,894	1,500,000
BIA Grants	41,935	45,000
Americorp Grants	85,502	80,000
Other	36,128	10,000
Total Expenditures:	\$ 24,037,385	\$ 39,069,294
Ending Balance	\$ -	\$ -

*Effective July 1, 2010, all Subsidized, Unsubsidized, and Plus Loans will be disbursed through the district as Direct Loans. This direct lending will be maintained through the Department of Education rather than through individual banking institutions.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for major facility projects and equipment acquisitions. The State has generally provided funding for scheduled maintenance projects with a 1:1 match. The State has not provided matching funds in 2009-10 or 2010-11. The District continues to budget a Transfer In to the Capital Projects Fund as the need for scheduled maintenance projects is ongoing. Capital projects not completed in 2009-10 have been budgeted for expenditure in 2010-11. Some of the major projects in 2010-11 include Solar Phase III, California Energy Commission (CEC) lighting and HVAC retrofit projects, the 2008-09 & 2009-10 Scheduled Maintenance, the Bookstore renovation, and equipment augmentation requests from the unit planning process. The District does not expect to receive state funding for any capital projects in 2010-11.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 2,861,268	\$ 8,176,656
Revenue:		
8861 Interest	\$ 60,956	\$ 50,000
8651 Community College Construction	242,065	-
8942 Proceeds from Long Term Debt	-	767,000 **
8980 Interfund Transfer In	5,673,642 *	175,171
Total Revenue:	\$ 5,976,663	\$ 992,171
Expenditures:		
5000 Other Operating Expenses	\$ 33,592	\$ 148,406
6000 Capital Outlay	627,683	6,632,322
Total Expenditures:	\$ 661,275	\$ 6,780,728
Ending Balance	\$ 8,176,656	\$ 2,388,099

* Transfers In in 2009-10 include \$1 million for the Bookstore Renovation transferred from the Bookstore Fund, \$4.35 million for Solar Phase III from the General Fund, scheduled maintenance, and other miscellaneous District projects.

** The District was approved for a California Energy Commission loan fixed at 1% interest for certain lighting and HVAC retrofit opportunities. The loans are to be repaid with verified energy cost savings resulting in no increased cost to the District. The loan will be repaid over 11 years with PG&E rebates and cost savings.

BOND CONSTRUCTION FUND (Series B)

The Bond Construction Fund (Series B) is the fund designated for the deposit of proceeds from the second sale (Series B) of general obligation bonds approved by Measure A in March 2002. Such deposits will be used to meet the costs of acquisition or construction and all expenses of authorized projects. These funds cannot be used for any purposes other than projects approved by Measure A. Series B was fully expended in 2009-10.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 280,611	\$ -
Revenue:		
Interest Income	\$ -	\$ -
Total Revenue:	\$ -	\$ -
Expenditures:		
Classified Salaries	\$ 5,486	
Benefits	5,703	
Capital Outlay	269,422	
Total Expenditures:	\$ 280,611	\$ -
Ending Balance	\$ -	\$ -

BOND CONSTRUCTION FUND (Series C)

The Bond Construction Fund (Series C) is the fund designated for the deposit of proceeds from the third sale (Series C) of general obligation bonds approved by Measure A in March 2002. Such deposits will be used to meet the costs of acquisition or construction and all expenses of authorized projects. These funds cannot be used for any purposes other than projects approved by Measure A. Funds have been budgeted in 2010-11 for the Student Center renovation, parking lot/bus terminal, landscaping, and energy projects.

	<u>2009/2010</u> <u>Unaudited</u>	<u>2010/2011</u> <u>Budgeted</u>
Beginning Balance	\$ 17,050,235	\$ 6,630,979
Revenue:		
Interest Income	\$ 75,817	\$ 50,000
Total Revenue:	\$ 75,817	\$ 50,000
Expenditures:		
Classified Salaries	\$ 131,718	\$ -
Staff Benefits	32,167	-
Capital Outlay	10,331,188	6,680,979
Total Expenditures:	\$ 10,495,073	\$ 6,680,979
Ending Balance	\$ 6,630,979	\$ -

DEBT SERVICE FUNDS (Series A, B, and C)

The Debt Service Funds (Series A, B, and C) are related to the Bond Construction Funds and are used to account for the accumulation of property tax and interest revenue for the payment of outstanding bonds. The Butte County Auditor and Treasurer deposit property taxes from Butte and Glenn counties into these funds, and make the principle and interest payments on the general obligation bonds. The District has no access to these funds as they are controlled by the county.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 7,685,115	\$ 8,395,764
Revenue:		
Property Tax Revenue	4,796,082	4,114,096
Interest Income	175,899	175,000
Total Revenue:	\$ 4,971,981	\$ 4,289,096
Expenditures:		
Principle and Interest Payments (Series A)	\$ 1,795,665	\$ 1,849,009
Principle and Interest Payments (Series B)	1,778,075	1,882,075
Principle and Interest Payments (Series C)	687,592	937,625
Total Expenditures:	\$ 4,261,332	\$ 4,668,709
Ending Balance	\$ 8,395,764	\$ 8,016,151

OTHER SPECIAL REVENUE FUNDS

These funds are used to account for all other specific revenue sources that are legally restricted to expenditures for specified purposes that are not an integral part of the District's instructional or administrative and support operation.

REDEVELOPMENT FUNDS

The Redevelopment Fund is a Special Revenue Fund. Funds are received from the cities of Chico, Gridley, Oroville, and Paradise as pass-through tax revenue. These funds are restricted for capital facilities projects in the respective project areas. Capital outlay expenditures in 2009-10 relate to planning and architects for the Skyway Center in Chico. Additional renovation expenditures are, and will be, budgeted in 2010-11 as planning is completed.

	<u>2009/2010</u> <u>Unaudited</u>	<u>2010/2011</u> <u>Budgeted</u>
Beginning Balance	\$ 1,304,264	\$ 1,749,604
Revenue:		
Pass-through Tax Revenue	\$ 767,560	\$ 600,000 *
Interest Income	42,308	40,000
Total Revenue:	\$ 809,868	\$ 640,000
Expenditures:		
Operating Expenses	\$ 5,905	\$ 17,950
Capital Outlay	358,623	614,572
Total Expenditures:	\$ 364,528	\$ 632,522
Ending Balance	\$ 1,749,604	\$ 1,757,082

*Pass-through Tax Revenue is budgeted to decrease since the State shifted \$1.7 billion from redevelopment agency revenues starting in 2009-10. The Educational Revenue Augmentation Fund (ERAF) shift impacting Butte College for the Greater Chico Urban Area Redevelopment Project is approximately \$200,000.

INTERNAL SERVICES FUND

In public agency accounting, separate funds and accounts are required to maintain records of separately designated assets, liabilities, and balances. Internal Service funds have been established to account for retiree benefits and self insurance assets, liabilities and balances. A benefit in establishing separate funds for future liabilities is that interest will accrue to these funds and be used for those specific purposes.

RETIREE BENEFITS FUND

Every two years the District is scheduled to conduct an actuarial study. This study provides information to enable the District to manage the costs and liabilities associated with its retiree health benefits. Governmental Accounting Standards Board Statement No. 45 (GASB 45), *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB) requires that the District account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB. "Pre-funding" retiree health benefits refers to the practice of setting aside funds specifically for retiree health benefits while employees are still actively employed. By pre-funding retiree health benefits, there will be enough funds available at retirement (on average) that, with interest, will be sufficient to pay all promised retiree health benefits without the need for any post-retirement District contributions.

Had the District begun pre-funding retiree health benefits when each employee and retiree was hired, a substantial fund would have accumulated. The District's most recent actuarial study, dated March 5, 2010, indicates that \$34,412,790 would have accumulated to fund the liability. This amount is often referred to as the "past-service liability".

The Annual Required Contribution (ARC) needed to fund the liability has been calculated at \$2,757,648 which includes the Normal Cost, \$520,573 and Amortization of Unfunded Actuarial Accrued Liability (UAAL), \$2,237,075. Normal Cost is the value of the benefit earned each year for an employee if benefits are accrued during the working lifetime of employees. The excess, or unfunded amount, is the UAAL.

In 2009-10, the District began accruing the Normal Cost to all programs. The District has also continued the pay-go method of paying for current retiree benefits. This expense is paid from the general fund. The pay-go method is increasing in 2010-11 (to approximately \$2,700,000) due to the increase in the number of retirees. It is expected that the Normal Cost being charged to each program, as well as the pay-go amount paid by the general fund, will approximate the ARC each year.

	<u>2009/2010</u> <u>Unaudited</u>	<u>2010/2011</u> <u>Budgeted</u>
Beginning Balance	\$ 19,899,005	\$ 19,493,746
Revenues:		
District Contributions	\$ -	\$ -
Interest Income	564,531	570,000
Total Revenue:	\$ 564,531	\$ 570,000
Expenditures:		
Payment to CalPERS Trust	\$ 969,790 *	\$ - *
Ending Balance	\$ 19,493,746	\$ 20,063,746

Note: The 2010-11 budget does not include a transfer (contribution) to the retiree benefits fund at this time. Funds have been set aside in the district's general fund reserves to fund a transfer to the retiree health benefit fund.

* The payment to CalPERS Trust relates to the 2008-09 net OPEB obligation in the financial statements. Payment on the 2009-10 and 2010-11 OPEB obligations will be paid by the Normal Cost which has already been charged through employee payroll.

SELF INSURANCE FUND

The Self-Insurance Fund represents insurance premium rebates or equity distributions from Property and Liability, Workers' Compensation, and Student Accident insurance. These funds are designated to be used for future one-time liability expenses. Other local income in 2009-10 primarily relates to a return of prior year surpluses for property, liability, and workers compensation. Budgeted expenses in 2010-11 primarily relate to the replacement of a bus due to fire.

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 6,407,374	\$ 7,488,694
Revenue:		
Other Local	\$ 803,064	\$ -
Interest Income	119,252	130,000
Interfund Transfer In	207,730	-
Total Revenue:	\$ 1,130,046	\$ 130,000
Expenditures:		
Other Operating Expenses	\$ 47,141	\$ 25,000
Capital Outlay	1,585	207,730
Total Expenditures:	\$ 48,726	\$ 232,730
Ending Balance	\$ 7,488,694	\$ 7,385,964

ENTERPRISE FUNDS

Enterprise funds are maintained to account for revenues and expenditures of fully or partially self-supporting (revenue-producing) service activities. These activities, which are commercial in nature, are carried on by an auxiliary to provide essential services to students, faculty, and staff. The District has two enterprise funds: one for the Bookstore and one for Dining Services. To date, both activities have combined to be entirely self-supporting.

Both the Bookstore and Dining Services serve the entire campus population. In addition to the main campus store, the Bookstore operates small satellite stores in Chico and Glenn County. Dining Services operates the main campus dining facility, the Wired Cafe, the Coffee Stop, the Roadrunner Outpost and the Chico Center Coffee Cart. Additionally, they offer full service catering for the entire campus community.

Bookstore Fund

Dining Services Fund

BOOKSTORE FUND

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance and Reserves	\$ 2,567,857	\$ 1,599,624
Revenue:		
8845 Sales	\$ 3,841,743	\$ 3,850,560
8846 Commissions	13,511	12,378
8861 Interest Income	20,429	12,000
8898 Service Charge	208	192
Total Revenue:	\$ 3,875,891	\$ 3,875,130
Cost of Sales	\$ 2,596,712	\$ 2,482,333
Gross Profit or (Loss)	\$ 1,279,179	\$ 1,392,797
Expenditures:		
1000 Certificated Salaries	\$ 11,487	\$ -
2000 Classified Salaries	575,232	604,560
3000 Staff Benefits	194,013	251,289
4000 Supplies	19,647	16,000
5000 Other Operating Expenses	219,271	258,550
6000 Capital Outlay	27,762	42,000
Total Expenditures:	\$ 1,047,412	\$ 1,172,399
Net Profit/Loss	\$ 231,767	\$ 220,398
Transfers Out to Other Funds	\$ (1,200,000) *	\$ (140,000)
Ending Balance	\$ 1,599,624	\$ 1,680,022

* In 2009-10, \$1 million for Bookstore renovation was transferred to the Capital Projects fund. The additional transfer is a subsidy to the Food Service fund.

DINING SERVICES FUND

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance and Reserves	\$ (35,305)	\$ 57,826
Revenue:		
8844 Sales	\$ 1,470,546	\$ 1,467,912
8846 Commissions	43,558	52,449
8861 Interest Income	(5,795)	(5,081)
8899 Miscellaneous Income	-	505
Total Revenue:	\$ 1,508,309	\$ 1,515,785
Cost of Sales	\$ 648,239	\$ 670,000
Gross Profit or (Loss)	\$ 860,070	\$ 845,785
Expenditures:		
1000 Certificated Salaries	\$ 5,105	\$ -
2000 Classified Salaries	648,504	649,103
3000 Staff Benefits	209,994	233,953
4000 Supplies	22,991	15,000
5000 Other Operating Expenses	74,064	71,730
6000 Capital Outlay	6,281	15,000
Total Expenditures:	\$ 966,939	\$ 984,786
Net Profit/Loss	\$ (106,869)	\$ (139,001)
8980 Transfers In From Other Funds	\$ 200,000	\$ 140,000
Ending Balance	\$ 57,826	\$ 58,825

Note: High labor and benefits costs resulted in an estimated loss of \$106,869 in 2009-10. This loss is offset by fund transfers into Dining Services from the Bookstore fund to provide sufficient continued working capital for Dining Services. Total revenue is projected to increase slightly, however, continued projected losses may require cost saving measures to assure adequate continued working capital.

PROPRIETARY FUNDS

Proprietary funds account for those ongoing governmental activities that have an income-producing character, similar to that found in the private sector. The Farm Fund is a proprietary fund that includes activities related to farming, equipment, ornamental horticulture, fire suppression, ag mechanics, manufacturing technology, and viticulture.

FARM FUND

	2009/2010 <u>Unaudited</u>	2010/2011 <u>Budgeted</u>
Beginning Balance	\$ 43,497	\$ 46,054
Revenue:		
Sales	\$ 28,462	\$ 20,202
Interest	884	1,000
Total Revenue:	\$ 29,346	\$ 21,202
Expenditures:		
Classified Salaries	\$ 12,412	\$ 6,500
Staff Benefits	534	117
Supplies	12,958	7,986
Other Operating Expenses	634	1,250
Capital Outlay	251	5,030
Total Expenditures:	\$ 26,789	\$ 20,883
Ending Balance	\$ 46,054	\$ 46,373