



# Tentative Fiscal Year 2010-11 District Budgets

Governing Board Meeting – June 2, 2010

Presented by:  
Carey C. Roth, Vice President  
Administrative & Business Services

# **SOLANO COMMUNITY COLLEGE DISTRICT**

## **Governing Board**

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Trudy Largent, J.D., Interim Director of Human Resources  
Carey C. Roth, Vice President, Administrative & Business Services  
Robin Steinback, Ph.D., Vice President of Academic Affairs  
Lisa Waits, Ed.D., Vice President of Student Services

## Introduction

As the District develops its Fiscal Year 2010-11 budget, the May Revise issuance on May 14 saw few changes to the community college system budget from the Governor's January budget proposal. At this time, the system does not have any additional take-aways planned for 2010-11, and the community college budget could remain largely protected during the anticipated prolonged budget debate.

Governor Schwarzenegger withdrew his proposal to suspend the Competitive Cal Grants program and included \$45.5 million to fund new grants in 2010-11.

There may be a further small reduction in the cost-of-living-adjustment, as it is included with the K-12 budget changes to which our COLA is tied, but not specifically broken out for community colleges. The 2.21% enrollment growth is maintained, as well as revenue reductions to EOPS and part-time faculty compensation.

While the system fared relatively well with this May Revise, the categorical programs continue to have cutbacks and colleges will continue to make difficult decisions in supporting student access and success. The proposed elimination of CalWorks will likely affect many community college students.

The District has maintained its Board-mandated 5% reserve. Many course offerings were eliminated or reduced, in response to the 2009-10 workload adjustment, or the re-benching of FTES. The result was the District receiving revenue apportionment equivalent to 8965 FTES, although enrollment increased to 9398 FTES as of P-2 reporting for 2009-10. The Governor's budget proposes 2.21% growth, which could result in funding for an additional 180 FTES; however, this is contingent on the budget passage. We anticipate an enrollment increase in spring 2011 to meet the Governor's proposal.

In addition to flat revenue apportionment and uncertainty of the total categorical program cuts, the District will see an increase of \$850,000 in health and welfare benefit premiums for 2010-11. Finally, the District recently offered an early retirement incentive to eligible employees and could realize up to \$500,000 in savings.

Tentative Budget Assumptions for 2010-11  
June 2, 2010

**Full-Time Equivalent Students (FTES)**

Growth is budgeted at 0%.

- 2009-10 Base FTES 8,965
- 2010-11 0% Growth -0-
  
- 2010-11 Base FTES 8,965

**2010-11 growth will be funded at 0%.  
Therefore, no additional FTES will be added to  
the 2009-10 base.  
The May Revise projects a 2.2% increase.  
If growth is approved, it will be added to spring.**

- 2009-10 Base FTES 8,965
- 2009-10 0% Growth -0-
- 2010-11 Estimated Funded FTES 8,965

2009-10 base fund rate is \$5,019 per FTES.

**Property Taxes/Deficit Factors**

2008-09 property taxes were \$10,728,701, or a decrease of \$1,614,515 from the original estimate. 2009-10 is \$9,752,393, or a decrease of \$976,308 from the 2008-09 estimation of collections. The 2010-11 property tax revenue is projected to be \$9,606,107, or a decrease of -1.5% from the previous year.

The 2009-10 deficit factor due to state shortfalls was 1.5%, or a funding rate of 98.5%. In 2009-10 this amount was a loss of \$706,513 to the District. The 2010-11 projected shortfall eliminates all growth funding and use the funds to partially backfill the shortfalls. We anticipate similar constraints in 2010-11.

**Cost of Living Adjustment (COLA)**

COLA for 2010-11 is a negative -.038%.

## **Overall Expenditures**

The Budget Revenue & Expenditure Measures (BREM), formerly known as the People & Things List, outlines all reductions and enhancements proposed and/or identified. The BREM is attached.

A plan for some to reduce encroachment into the Unrestricted General Fund by 50% in 2009-10 and an additional 50% in 2010-11 is being planned.

Utility expenses have been increased by 3% over the 2009-10 budget, due to both PG&E rate increases and higher usage due to completed construction of new facilities.

Future retiree benefits are budgeted at \$225,000. The District is a member of the Community College League's Retiree Health Benefits JPA – a statewide organization of pooled monies in an irrevocable trust.

## **What Is Not Included**

The information on categorical program reductions from the state is unknown at this time. The District is currently formulating a plan for budget reductions to be implemented when the actual amount of the reductions are known. The District will assess if 2009-10 funding levels can be maintained via general fund transfers.

Reductions in appropriation and property tax revenues are possible given the current significant state budget deficit, but are unknown at this time. The state's 2010-11 budget debate and formulation is in progress.

There is an Assembly proposal to raise California community college enrollment fees by up to \$40 per unit. If this transpires, for every dollar the state increases the fees, the District will gain only 2 cents in revenue.

## 2010-11 MAJOR REVENUE ASSUMPTIONS

Apportionment revenue is based on the 2010-11 Second Principal Apportionment and the 2009-10 AB X4 1 workload adjustments:

### General Apportionment Revenue: 2010-11

➤ Base apportionment	\$45,070,705
<b>TOTAL</b>	<b><u>\$45,070,705</u></b>

### Sources:

➤ Property Taxes	\$9,397,800
➤ 98% of Enrollment Fees	3,561,346
➤ State General Apportionment (Base Apportionment +COLA + Growth – Property Taxes - 98% Enrollment Fees)	32,111,559
<b>TOTAL</b>	<b><u>\$45,070,705</u></b>

## 2010-11 MAJOR EXPENDITURE ASSUMPTIONS

- Step and column adjustments are included in the compensation expenditures.
- Step and column increases of \$351,932 for all qualifying employees
- Increase of \$850,000 for health and welfare benefits
- Total Projected Increase for Step & Column and Health Benefits = \$1,201,932

Statutory benefits are budgeted as follows:

	<u>Percentage</u>
STRS	8.25%
PERS	10.707%
FICA	6.2%
EPMC PERS	7.49%
Medicare	1.45%
SUI	0.72%
Workers' Compensation	1.48%

**BUDGET REVENUE  
AND EXPENSE MEASURES**

		<b>Tentative</b>	<b>Projected</b>
<b>Expense Categories</b>		<b>2010-11</b>	<b>2011-12</b>
1.1	Evaluate platform for online classes (move away from eCollege to something else).	\$ (20,000)	
1.2	Legal fee reductions	\$ 200,000	
1.3	Elections	\$ (250,000)	
1.4	Reduction of District contributions to support community theater program	\$ 358,039	
1.5	CMF Clean-up	\$ 50,000	
1.6	Consulting Contract - S/P Office - Dr. Jensen	\$ 75,000	
1.7	Banner/Sungard implementation costs	\$ -	
1.8	Special Trustee Contract	\$ 48,000	
<b>TOTALS</b>		<b>\$ 461,039</b>	<b>\$0</b>



**BUDGET AND REVENUE EXPENSE MEASURES**

<b>Human Resources</b>		<b>Tentative</b>	<b>Projected</b>
		<b>2010-2011</b>	<b>2011-2012</b>
1.1	Vacant Faculty Positions due to Retirements (6) - 3 replaced	\$ 438,476	
1.2	Early retirement program - final impact to be determined	\$ 500,000	
1.3	Vacant Staff Positions (3) - Not being replaced	\$ 67,000	
1.4	Community Service Staff (1.5 positions)	\$ 28,125	
1.5	Custodial shift from grave to early evening (from C to B)	\$ 15,000	
1.6	Parking fund contribution to police service salaries	\$ 65,000	
<b>TOTAL</b>		<b>\$ 1,113,601</b>	<b>\$ -</b>
<b>Total Human Resource &amp; Expense Adjustments</b>		<b>\$ 1,574,640</b>	<b>\$ -</b>

**BUDGET REVENUE  
EXPENSE MEASURES**

Expense Categories		Final	Actual
		2008-09	2009-10
1.1	Evaluate platform for online classes (move away from eCollege to something else).	\$ -	\$150,000
1.2	Legal Fees options for delivery method	\$ -	\$50,000
1.3	Elections	\$13,820	\$250,000
1.4	Reduction of District contributions to support community theater program	\$ -	\$358,039
1.5	Dues and Subscriptions- 20% \$35,702	\$23,279	\$12,423
1.6	Magazines & Periodicals - 40% \$37,431	\$30,000	\$7,431
1.7	Non Instructional Supplies - 20% \$97,000	\$97,000	\$ -
1.8	Graphics	\$110,000	\$ -
1.9	Travel and Conference - 50% \$82,086	\$41,043	\$41,043
1.10	5995s Marketing - all elements other than enrollment	\$100,000	\$25,000
1.11	Overtime - 20% \$89,438	\$ -	\$ -
1.12	Capital Outlay - Equipment	\$50,000	\$50,000
	Capital Outlay - Equipment Replacement	\$90,000	\$200,000
1.13	Community Services Unit, Contract Ed, SBDC moved to People side of the sheet	N/A	N/A
1.14	Evaluate Programs - Instruction and Non-Instructional expenditures (including Personnel) to be determined (Program Discontinuance)	\$ -	\$ -
1.15	Center Status Revenue (Vallejo) - 1,000 FTES	\$ -	In Process of Implementing Application
1.16	Enrollment Strategies Increase in class offerings; Percent of Fill; Retention	Implemented	P2=9,362 FTES
1.17	Evaluate Programs - Instruction and Non-Instructional- Merged with 1.4	N/A	N/A
1.18	Utilities - Evaluation of current contracts	\$ -	\$ -
	Shift Differential (night custodians)	\$ -	\$ -
	Swimming Pool-Solar Panels?	\$ -	\$ -
1.19	CMF Clean-up	\$ -	\$ -
1.20	Consulting Contract - S/P Office	\$ -	\$ -
1.21	Banner/Sungard implementation costs	\$ -	\$ -
1.22	Special Trustee Contract	\$ -	\$ -
	<b>TOTALS</b>	<b>\$555,142</b>	<b>\$1,143,936</b>
		<b>On Going</b>	<b>On Going</b>
		<b>One-Time</b>	<b>One-Time</b>

N/A - Not Applicable at this time

TBD - To be determined

**BUDGET AND REVENUE EXPENSE MEASURES**

Human Resources		Final	Actual
		2008-2009	2009-2010
2.1	Associate Vice-President Workforce/Community Development (1) retreating to classroom instruction (salary savings)	\$ -	\$ 39,000
	2.1 - replacing 10 sections of Adjunct Faculty		\$ 34,000
2.2	Educational Deans (2)	\$ -	\$ 272,134
2.3	Classified Managers (3) (1)	\$ -	\$ 111,253
2.4	Confidential (1) Re-Org	\$ -	\$ -
2.5	Vacant Faculty Positions due to Retirements (6) - 3 replaced	\$ -	\$ 273,000
2.6	Coordinator (1FTEF) To be Determined--Diversity Coordinator, Accounting Manager Used with the 2008/09 budget reductions	\$ -	\$ -
2.7	Vacant Staff Positions (3). IT Tech Specialist; Admin Asst III Humanities/FAABS, Admissions & Records **	\$99,323	\$138,646
2.8	Instructional Assistants (TBD)	\$0	Under Review
2.9	Contract Out Services for Bookstore, Graphics, Custodial, Gardening, Warehouse and Police Services	\$0	\$ -
2.10	Maintenance/Operations (5 positions) - vacancy; police officer (1); vacancies used with the 2008/09 budget reductions: police sergeant & custodian (2); current positions TBD (2)	\$69,264	\$169,264
2.11	Faculty release time (10.80 FTEF F08/S09)	\$0	\$ -
2.12	Consultants - review contracts	\$0	\$ -
2.13	Community Service Staff (1.5 positions) moved from 1.13 on things list in Version 8	Under Review	\$ -
2.14	VP, Administrative & Business Services (partial year)		\$26,632
<b>TOTAL</b>		<b>\$138,587</b>	<b>\$1,037,297</b>

<b>Total Human Resource &amp; Expense Adjustments</b>	<b>\$693,729</b>	<b>\$2,181,233</b>
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<b>2008/09 budget Deficit (as of 05/06/2009)</b>	<b>\$1,791,577</b>
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	On Going	On Going
	One-Time	One-Time
** 1/2 Year Savings TBD - To be determined		
Shared/Reviewed with Shared Governance: March 25, 2009 and April 8, 2009 Shared/Reviewed with FABPAC April 1, 2009 Board Presentation 05/06-09 - FISCAL YEAR 08/09	requiring layoff notices: Evaluate	

**Clarification of Positions:**

2.2** Dean of Financial Aid and Special Services - vacant Dean of Admissions and Records - vacant Dean of Enrollment Mgt added to FY 10/11
2.3** <del>Manager for Technology Services and Support</del> Program Developer Assistant Director of Facilities - vacant

**SOLANO COMMUNITY COLLEGE 2010-11 BUDGET  
COMBINED GENERAL FUND TENTATIVE BUDGET - RESTRICTED AND UNRESTRICTED**

OBJECT CODE	DESCRIPTION	FY 2009-10 ADJUSTED BUDGET	FY 2009-10 YTD ACTUALS	TENTATIVE FY 2010-11 BUDGET
	AUDITED BEGINNING BALANCE	1,053,620		1,053,620
	REVENUES			
8100	FEDERAL REVENUES	1,731,594		1,731,594
8200	STATE REVENUES	38,280,144		38,280,144
8800	LOCAL REVENUES	19,486,388		19,486,388
	TOTAL	59,498,126		59,498,126
	EXPENDITURES			
1000	Academic Salaries	21,543,491		21,543,491
2000	Classified Salaries	11,858,929		11,858,929
3000	Employee Benefits	12,168,283		12,168,283
	TOTAL COMPENSATION	45,570,703		45,570,703
4000	Books & Supplies	2,193,380		2,193,380
5000	Other Operating Expense	9,409,519		9,409,519
	TOTAL CURRENT EXPENSE	57,173,602		57,173,602
6000	Capital Outlay	13,828,484		13,828,484
	TOTAL 1000-6000	71,002,086		71,002,086
7000	Other Outgo	1,773,955		1,773,955
	TOTAL EXPENDITURES/RESERVE	72,776,041		72,776,041
	EXCESS (DEFICIT) TOTAL REVENUE OVER TOTAL EXPENDITURES	(13,277,915)		(13,277,915)

**SOLANO COMMUNITY COLLEGE DISTRICT TENTATIVE 2010-11 BUDGET  
UNRESTRICTED FUNDS - REVENUES**

OBJECT CODE	DESCRIPTION	ADJUSTED BUDGET 2009-10	YTD ACTUALS FOR 2009-10	TENTATIVE BUDGET 2010-11
AUDITED BEGINNING BALANCE		0	5,092,733	0
8100	FEDERAL INCOME	0	0	0
	8120 VTEA	0	0	0
	8121-31	0	0	0
	8150 Financial Aid	0	0	0
	8160-61 Veterans Assistance	0	0	0
	8180 ARRA	0	0	0
	8190 Other Federal Revenues	0	0	0
	TOTAL FEDERAL INCOME	0	0	0
8600	State Income			
	8611 Apportionment	32,111,559	23,650,825	32,111,559
	8613 Other general Apportionments	0	21,885	0
	8614 Basic Skills	75,876	61,200	75,876
	86149 Basic Skills - Prior Year	0	28,116	0
	8621 EOPS	344,233	211,915	344,233
	86219 EOPS - Prior Year	111,807	111,807	111,807
	8622 DSPS	503,787	338,675	503,787
	8623 Child Development	728,124	632,551	728,124
	86239 Child dev Prior yr	7,489	3,177	7,489
	8624 TANF (State portion)	26,562	54,685	26,562
	8625 CALWORKS	165,439	110,133	165,439
	8626 TTIP	24,504	0	24,504
	86269 TTIP Prior year	16,922	16,922	16,922
	8629 Other General categorical prog	1,119,077	916,692	1,119,077
	86299 Other General - Prior Year	419,694	361,277	419,694
	86529 Scheduled and Maint Spec	351,042	351,042	351,042
	8659 Other Reim Categor	420,019	251,708	420,019
	86599 Other Reimb Categor	670,919	622	670,919
	8681 Lottery revenue	1,171,091	928,717	1,171,091
	86819 Lottery revenue carryover	0	222,807	0
	8692 Other State revenues	12,000	1,864	12,000
	TOTAL STATE INCOME	38,280,144	28,276,621	38,280,144
	Local income			
	86711-12 HOPTR Solano & Yolo	133,754	1,953	133,754
	8811-16 Taxes	9,397,800	103,638	9,397,800
	88121 - 22 Supp Roll - Yolo & Solano	326,528	1,645	326,528
	88131 - 32 Unsecured Roll Yolo & Solano	28,065	8,217	28,065
	88161-62 Prior Yr Solano, Yolo	0	-8,166	0
	8820 Contrib. Gifts. Grants	37,000	470,851	37,000

OBJECT CODE	DESCRIPTION	ADJUSTED BUDGET 2009-10	YTD ACTUALS FOR 2009-10	TENTATIVE BUDGET 2010-11
AUDITED BEGINNING BALANCE		0	5,092,733	0
	88209 Contrib. Gifts. Grants Prior Year	0	-140	0
	882301 Sponsorship	Contribs, Gifts, Gra	0	0
	8831 Contract Instruction	388,000	282,900	388,000
	88319 Contract Instr Prior Year	-12,825	0	-12,825
	8832 Other Contracted Services	86,452	0	86,452
	8833-38 Svc to Bkstr-Fiscal	64,400	32,193	64,400
	8840 Sales & Commissions	526,027	43,321	526,027
	8842 Cosmetology Sales	48,000	38,819	48,000
	8843 Advertising Revenue	2,000	750	2,000
	8844-88440 Event Ticket sales	115,650	217,621	115,650
	8850 Rental & leases	42,560	56,294	42,560
	8860 Interest (Solano & Yolo)	11,002	51	11,002
	88601 Interest Solano Cnty	1,236,786	295,151	1,236,786
	88602 Interest Yolo Cnty	0	280	0
	8871 Child Develop	150,560	87,787	150,560
	8872 Community Services Classes	366,000	202,584	366,000
	8874 Enrollment Fees	3,561,346	4,060,197	3,561,346
	8876 Health Fees	197,774	502,747	197,774
	8877 Instructional material Fees & sales	31,988	24,824	31,988
	8878 Insurance	0	4,838	0
	8879 Student Records	48,000	42,520	48,000
	8880 Non Resident Tuition	425,519	1,152	425,519
	8883 Student center Fee	775,435	112,024	775,435
	8885 Other Student Fees	80,000	15,485	80,000
	8881 & 8892 Parking Fees	367,000	1,032,938	367,000
	8891 Cash Over/Under	9,994	3,386	9,994
	8893 Outlawed Warrants	41,602	67,443	41,602
	8894 Processing Fee (Student)	0	1,598	0
	88941 Returned Check	1,900	1,350	1,900
	88942 Release Time	163,356	0	163,356
	8895 Bad Debt Recovery	10,000	3,625	10,000
	8899 Other Local revenue	98,548	63,936	98,548
	88992-88998 Redevelopment	546,356	469,838	546,356
	8943 Settlement Proceeds	0	113,717	0
	8981 Interfund Transfer	0	1,250,000	0
	8982 & 8984 Intrafund Transfer	179,811	24,178	179,811
	TOTAL LOCAL INCOME	19,486,388	9,631,542	19,486,388
	TOTAL REVENUES	57,766,532	37,908,162	57,766,532

**SOLANO COMMUNITY COLLEGE DISTRICT TENTATIVE 2010-11 BUDGET  
UNRESTRICTED FUNDS -EXPENDITURES**

BEGINNING FUND BALANCE

1,070,445.63

ACCOUNT CODE	ACCOUNT DESCRIPTION	Adjusted Budget for FY 2009-10	YTD Actuals thru 5/28/10	Tentative Budget FY 2010-11
1000	Academic Salaries	20,599,431	20,617,744	20,599,431
2000	Classified Salaries	9,346,655	8,385,239	9,346,655
3000	Employee benefits	11,057,583	10,518,794	11,057,583
TOTAL COMPENSATION		41,003,669	39,521,777	41,003,669
4000	Books & Supplies	1,341,791	917,145	1,341,791
5000	Other operating Expense	7,478,310	6,574,456	7,478,310
TOTAL CURRENT EXPENSE		49,823,770	47,013,378	49,823,770
6000	Capital outlay	515,503	154,591	515,503
TOTAL 1000-6000		50,339,273	47,167,969	50,339,273
7000	Other Outgo	25,000	1,250,000	25,000
TOTAL EXPENDITURES		50,364,273	48,417,969	50,364,273
7900	Reserve for Contingencies	25,000	25,000	25,000
TOTAL EXPENDITURES/RESERVES		50,389,273	48,442,969	50,389,273
TOTAL REVENUES		57,766,532	37,908,162	57,766,532
EXCESS (DEFICIT) TOTAL REVENUE OVER TOTAL EXPENDITURES		7,402,259	-10,509,806	7,402,259
		8,472,704.84	-9,439,361	7,402,259.21

**SOLANO COMMUNITY COLLEGE DISTRICT  
TENTATIVE 2010-11 RESTRICTED FUNDS**

AUDITED BEGINNING BALANCE

-16,825.26

REVENUES		Adjusted Budget for FY 2009-10	YTD Actuals	Tentative Budget for FY 2010-11
8100	FEDERAL REVENUES	1,731,594.00	9,523,462.38	1,731,594.00
8200	STATE REVENUES	38,280,144.21	28,276,620.77	38,280,144.21
8800	LOCAL REVENUES	19,486,388.00	9,631,790.17	19,486,388.00
8900	OTHER FINANCING SOURCES	-	-	-
<b>TOTAL REVENUES</b>		<b>59,498,126.21</b>	<b>47,431,873.32</b>	<b>59,498,126.21</b>

EXPENDITURES		Adjusted Budget for FY 2009-10	YTD Actuals	Tentative Budget for FY 2010-11
1000	ACADEMIC SALARIES	944,060.00	717,792.32	944,060.00
2000	CLASSIFIED & OTHER NON ACADEMIC SALARIES	2,512,274.00	2,120,920.95	2,512,274.00
3000	EMPLOYEE BENEFITS	1,110,700.00	912,293.32	1,110,700.00
4000	SUPPLIES AND MATERIALS	851,589.00	233,033.04	851,589.00
5000	OTHER OPERATING EXPENSES & SERVICES	1,931,209.06	1,460,850.80	1,931,209.06
6000	CAPITAL OUTLAY	13,312,981.00	13,549,000.06	13,312,981.00
7000	OTHER OUTGO	1,748,955.00	11,798,634.98	1,748,955.00
<b>TOTAL EXPENDITURES</b>		<b>22,411,768.06</b>	<b>30,792,525.47</b>	<b>22,411,768.06</b>

ESTIMATED ENDING FUND BALANCE

	37,086,358.15	16,622,522.59	<u>37,086,358.15</u>
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SOLANO COMMUNITY COLLEGE DISTRICT TENTATIVE 2010-11 BUDGET  
**BOOKSTORE FUND**

OBJECT CODE	DESCRIPTION	FY 2009-10 ADJUSTED BUDGET	FY 2009-10 YTD ACTUALS	TENTATIVE FY 2010-11 BUDGET
<b>REVENUES</b>				
884101-116	SALES	4,632,918	3,214,424	4,632,918
8860	INTEREST & INVESTMENT INCOME	10,000	0	10,000
	FEES	4,988	2,322	4,988
	OTHER	23,544	9,253	23,544
<b>TOTAL REVENUE</b>		<b>4,671,450</b>	<b>3,225,999</b>	<b>4,671,450</b>
<b>EXPENDITURES</b>				
1000	Academic Salaries			
2000	Classified Salaries	475,034	255,894.91	475,034
3000	Employee Benefits	184,013.00	93,035	184,013.00
	<b>TOTAL COMPENSATION</b>	<b>659,047</b>	<b>348,930</b>	<b>659,047</b>
4000	Books & Supplies	40,000	12,811	40,000
48001-48015	COGS	3,458,642.00	-1,168	3,458,642.00
5000	Other Operating Expense	426,390	114,298	426,390
	<b>TOTAL CURRENT EXPENSE</b>	<b>4,584,079</b>	<b>474,870</b>	<b>4,584,079</b>
6000	Capital Outlay	12,000	19,837	12,000
	<b>TOTAL 1000-6000</b>	<b>4,596,079</b>	<b>494,708</b>	<b>4,596,079</b>
7110	OTHER OUTGO	27,016	0	27,016
	<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>4,623,095</b>	<b>494,708</b>	<b>4,623,095</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>		<b>48,355</b>	<b>2,731,292</b>	<b>48,355</b>

SOLANO COMMUNITY COLLEGE 2010-11 BUDGET  
CHILD DEVELOPMENT FUND

		FY 2009-10 ADJUSTED BUDGET	FY 2009-10 YTD ACTUALS	FY 2010-11 ADJUSTED BUDGET
<b>REVENUES</b>				
8100	FEDERAL REVENUE	50,000	28,758	50,000
8600	STATE REVENUE	728,124	649,315	728,124
8800	LOCAL REVENUE	30,662	16,282	30,662
<b>TOTAL REVENUE</b>		<b>808,786</b>	<b>694,355</b>	<b>808,786</b>
<b>EXPENDITURES</b>				
1000	Academic Salaries	0	0	0
2000	Classified Salaries	48,962	490,792	48,962
3000	Employee Benefits	23,964	253,612	23,964
<b>TOTAL COMPENSATION</b>		<b>72,926</b>	<b>744,403</b>	<b>72,926</b>
4000	Books & Supplies	46,283	30,017	46,283
5000	Other Operating Expense	66,900	44,083	66,900
<b>TOTAL CURRENT EXPENSE</b>		<b>186,109</b>	<b>818,504</b>	<b>186,109</b>
6000	Capital outlay	20,000	0	20,000
<b>TOTAL 1000-6000</b>		<b>206,109</b>	<b>818,504</b>	<b>206,109</b>
7000	Student Aid	0	1,708	0
Total Transfers		0	1,708	0
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>206,109</b>	<b>820,212</b>	<b>206,109</b>
<b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>		<b>602,677</b>	<b>-125,856</b>	<b>602,677</b>