

# Tentative Budget 2007-08

	Column 1	Column 2	Column 3
			<b>Tentative 08-09 to 07-08</b>
<b>Revenue:</b>	<b>Adopted 07-08</b>	<b>Tentative 08-09</b>	<b>Variance</b>
Federal	1,480	1,480	0
Base Revenue:			
State Apportionment	157,068,279	157,751,290	683,011
Equalization			
Prop 98			
<i>Base Revenue</i>	157,069,759	157,752,770	683,011
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PT Faculty Funding	1,475,772	1,313,437	(162,335)
PT Fac Off Hrs ad PT Fac Ben	411,004	355,114	(55,890)
Lottery	4,448,382	4,537,052	88,670
Non-resident Enrollment Fees	13,516,060	15,661,756	2,145,696
Campus Generated Income	2,008,659	1,999,972	(8,687)
Interest	2,600,000	1,600,000	(1,000,000)
2% Resident Enrollment Fees	335,014	335,014	0
Other Revenue	160,000	160,000	0
<i>Sub Total- Other</i>	24,954,891	25,962,345	1,007,454
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<b>Total Revenue</b>	<b>182,024,650</b>	<b>183,715,115</b>	<b>1,690,465</b>
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<b>Expenses:</b>			
Salaries	<b>109,921,001</b>	<b>118,395,418</b>	<b>8,474,418</b>
Discretionary Benefits-Active Employees	15,850,673	16,054,863	204,190
Discretionary Benefits Retirees	9,136,925	10,216,743	1,079,818
Regulatory Benefits	14,595,528	16,103,220	1,507,692
Total Benefits:	<b>39,583,126</b>	<b>42,374,826</b>	<b>2,791,700</b>
Operating Expenses	20,232,406	21,916,218	1,683,812
Campuses B budget	8,598,954	8,690,560	91,606
Total Other Expenses:	<b>28,831,360</b>	<b>30,606,778</b>	<b>1,775,418</b>
<b>Total Expenses:</b>	<b>178,335,486</b>	<b>191,377,022</b>	<b>13,041,536</b>
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<b>Net Change in Fund Balance</b>	3,689,164	(7,661,907)	

## Tentative Budget 2007-08

### Changes 07/08 Adopted to 08/09 Tentative Budget

**Line Increases/(Decreases) in Revenue:**

1	07/08 FTES growth (\$1.7 M) plus base allocation/recovery increase	2,276,459
2	Deficit factor (projected 1% in FY 08/09)	(1,593,447)
3	PT faculty Funding (Equity, Office HRS, Benefits reimb)	(218,225)
4	Non-resident revenue increase due to 07/08 growth and 08/09 rate increase	2,145,696
5	Interest	(1,000,000)
6	Other	79,982
		1,690,465

**Increases/(Decreases) in Salaries:**

7	Salary increases (07/08 salary adjustments, steps, columns, net of transfer of assignments to F22 (\$252,524)	5,673,105
8	SDL replacement costs increase	103,744
9	PDL-teaching & non-teaching increase	620,795
10	Part -Time faculty cost increase(assumes no cost increase due to salary schedule adjustment (2%))	2,695,031
11	PT faculty office hrs cost increase	78,941
12	PT Faculty Funding	(254,902)
13	ETS/Growth positions (no longer restricted funds)	(466,000)
14	Miscellaneous Increases/(decreases) (net)	23,704
		8,474,418

**Increases/(Decreases ) in Benefits:**

15	Regulated Benefits--increase due to salaries increase (net)	1,507,692
	Discretionary Benefits net increase due to an increase in PEPY rate (\$14.7K from \$14.3K budget to budget compare), reduced by	
16	projected savings (\$250K)	204,190
	Retiree benefits net increase due to an increase in PEPY rate (\$12.8K from \$11.9K budget to budget compare)and increased	
17	projected headcount	1,079,818
		2,791,700

**Increases/(Decreases) in Operating Expenses:**

18	Leases	20,806
19	Utilities--increase due to rate increase	309,072
20	Unfunded Retiree Liability( per Actuarial study April 08)	(175,782)
21	Transfers out for Leave Replacements	42,618
22	Special Ed Transfer Out (increase due to salary adjustments(6.53%) and assignment changes from F14 to F22	759,553
23	Insurance and Claims	131,585
24	District Wide Software/Maintenance	235,467
25	Campuses B budget (net) includes B to A transfers due to reclassifications and other contract changes	(99,708)
26	International Student Program Growth Augmentation	200,000
27	Audit	35,000
28	Bank Charges	(150,000)
29	Contract Instruction	356,570
30	Parking Fund Deficit	(11,028)
31	Miscellaneous Increases/(decreases) (net)	121,266
		1,775,418

# Tentative Budget 2007-08

	Column 1	Column 2	Column 3
	Adopted 07-08	Tentative 08-09	Tentative 08-09 to 07-08 Budget Variance
Total Revenue	182,024,650	183,715,115	1,690,465
Total Expenses:	<u>178,335,486</u>	<u>191,377,022</u>	<u>13,041,536</u>
Net Change in Fund Balance	3,689,164	(7,661,907)	

# Tentative Budget 2007-08

	Column 1	Column 2	Column 3
<b>Revenue:</b>	<b>Adopted 07-08</b>	<b>Tentative 08-09</b>	<b>Tentative 08-09 to 07-08 Budget Variance</b>
Federal	1,480	1,480	0
Base Revenue:			
State Apportionment	157,068,279	157,751,290	683,011
Equalization			
Prop 98			
<i>Base Revenue</i>	157,069,759	157,752,770	683,011
PT Faculty Funding	1,475,772	1,313,437	(162,335)
PT Fac Off Hrs ad PT Fac Ben	411,004	355,114	(55,890)
Lottery	4,448,382	4,537,052	88,670
Non-resident Enrollment Fees	13,516,060	15,661,756	2,145,696
Campus Generated Income	2,008,659	1,999,972	(8,687)
Interest	2,600,000	1,600,000	(1,000,000)
2% Resident Enrollment Fees	335,014	335,014	0
Other Revenue	160,000	160,000	0
<i>Sub Total- Other</i>	24,954,891	25,962,345	1,007,454
<b>Total Revenue</b>	<b>182,024,650</b>	<b>183,715,115</b>	<b>1,690,465</b>

# Tentative Budget 2007-08

	Column 1	Column 2	Column 3
			<b>Tentative 08-09 to 07-08 Budget</b>
	<b>Adopted 07-08</b>	<b>Tentative 08-09</b>	<b>Variance</b>
<b>Expenses:</b>			
Salaries	<b>109,921,001</b>	<b>118,395,418</b>	<b>8,474,418</b>
Discretionary Benefits-Active Employees	15,850,673	16,054,863	204,190
Discretionary Benefits Retirees	9,136,925	10,216,743	1,079,818
Regulatory Benefits	14,595,528	16,103,220	1,507,692
Total Benefits:	<b>39,583,126</b>	<b>42,374,826</b>	<b>2,791,700</b>
			0
Operating Expenses	20,232,406	21,916,218	1,683,812
Campuses B budget	8,598,954	8,690,560	91,606
			0
Total Other Expenses:	<b>28,831,360</b>	<b>30,606,778</b>	<b>1,775,418</b>
			0
<b>Total Expenses:</b>	<b>178,335,486</b>	<b>191,377,022</b>	<b>13,041,536</b>

## Tentative Budget 2008-09

	Column 1	Column 2	Column 3
			<b>Tentative 08-09 to 07-08 Budget</b>
	<b>Adopted 07-08</b>	<b>Tentative 08-09</b>	<b>Variance</b>
<b>Total Revenue</b>	182,024,650	183,715,115	1,690,465
<b>Total Expenses:</b>	<u>178,335,486</u>	<u>191,377,022</u>	<u>13,041,536</u>
<b>Net Change in Fund Balance</b>	<b>3,689,164</b>	<b>(7,661,907)</b>	
	est. 3rd Qrt.	853,865	07/08 Unrestricted ending Fund Balance(One time)
	est.	2,000,000	07/08 Medical Ben savings to be retained in Gen Fund (One Time)
		1,534,008	08/09 increase in Medical Benefit--Transfer from F61 (One Time)
	est.	2,000,000	Possible recovery of property Tax Backfill
		<u>1,274,034</u>	restricted carryover from campuses and CS (One Time)
			<b>0</b> Balance to close Deficit

# Tentative Budget 2008-09

## One Time Funds Available

### Fund 61-Internal Service Fund

est. 3rd Qrt.	7,525,395	Current Unrestricted F61 Balance
	(1,534,008)	less transfer for 08/09 increase in Medical Benefits
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	5,991,387	est. Fund 61 Unrestricted Fund Balance 6/30/09

### Other Funds

#### Fund 14-General Fund

est. 3rd Qrt.	8,417,000	Current Restricted Colleges and Central Services Carryover (not including EIS backfill)
	(1,274,034)	less use of restricted carryover from campuses and CS to close 08/09 deficit
	<hr/>	
	7,142,966	est. restricted Colleges and Central Services Carryover

### COLA Impact in Multi-year Scenarios

FY	COLA Applied to Revenue Only									
	08-09				09-10		10-11		11-12	
	COLA	Growth	COLA	Growth	COLA	Growth	COLA	Growth		
<b>Revenue</b>	0.00%	0.00%	4.83%	1.00%	2.70%	1.00%	2.60%	1.00%		
<b>Expenses</b>										
Salaries	0.00%	0.00%	0.00%	1.00%	0.00%	1.00%	0.00%	1.00%		
Benefits	8.00%	0.00%	9.00%	1.00%	9.00%	1.00%	9.00%	1.00%		
<b>Net Change to Fund Balance</b>	(7,661,907)		(2,370,521)		(1,466,863)		(663,763)			

FY	COLA Applied to Revenue and to Expenses									
	08-09				09-10		10-11		11-12	
	COLA	Growth	COLA	Growth	COLA	Growth	COLA	Growth		
<b>Revenue</b>	0.00%	0.00%	4.83%	1.00%	2.70%	1.00%	2.60%	1.00%		
<b>Expenses</b>										
Salaries	0.00%	0.00%	4.83%	1.00%	2.70%	1.00%	2.60%	1.00%		
Benefits	8.00%	0.00%	9.00%	1.00%	9.00%	1.00%	9.00%	1.00%		
<b>Net Change to Fund Balance</b>	(7,661,907)		(8,974,732)		(12,102,979)		(15,363,783)			

FY	No COLA Applied to Revenue or expenses									
	08-09				09-10		10-11		11-12	
	COLA	Growth	COLA	Growth	COLA	Growth	COLA	Growth		
<b>Revenue</b>	0.00%	0.00%	0.00%	1.00%	0.00%	1.00%	0.00%	1.00%		
<b>Expenses</b>										
Salaries	0.00%	0.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
Benefits	8.00%	0.00%	9.00%	1.00%	9.00%	1.00%	9.00%	1.00%		
<b>Net Change to Fund Balance</b>	(7,661,907)		(9,680,341)		(13,767,717)		(17,748,907)			



Tentative Budget 2008-09 (Draft 5/30/08)

COLA Applied to Revenue Only																
Description:	08/09	Descr	%	09/10	Descr	%	10/11	Descr	%	11/12	Descr	%				
<b>Revenue</b>																
Apportionment	159,344,738	COLA	0.00%	167,041,089	COLA	4.83%	173,170,104	COLA	2.70%	179,350,134	COLA	2.60%				
	0	Growth	0.00%	1,576,344	Growth	1.00%	1,635,095	Growth	1.00%	1,694,383	Growth	1.00%				
		Base FTES PY	32,941		Base FTES	32,941		Base FTES	33,271		Base FTES	33,603				
		addtl FTES	0		addtl FTES	329		addtl FTES	333		addtl FTES	336				
		Cr Rate FTES	4,565		Cr Rate FT	4,785		Cr Rate FT	4,915		Cr Rate FT	5,042				
Deficit Factor	(1,593,447)		1.00%													
Non-Res	15,661,756	Fee Incr	4.53%	16,242,024	Fee Incr	3.71%	16,830,391	Fee Incr	3.62%	17,171,207	Fee Incr	2.03%				
	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%				
Other	10,302,069			10,302,069			10,302,069			10,302,069						
<b>Total Revenue</b>	<b>183,715,115</b>			<b>195,161,526</b>			<b>201,937,659</b>			<b>208,517,793</b>						
<b>Expenses:</b>																
Salaries:																
FT Faculty	44,731,091	COLA		44,731,091	COLA	0.00%	45,630,186	COLA	0.00%	46,547,353	COLA	0.00%				
	0	Growth	0.00%	447,311	Growth	1.00%	456,302	Growth	1.00%	465,474	Growth	1.00%				
				451,784	steps, colu	1.00%	460,865	steps, colu	1.00%	470,128	steps, colu	1.00%				
PT Faculty	30,322,883	COLA		30,322,883	COLA	0.00%	30,626,112	COLA	0.00%	30,932,373	COLA	0.00%				
	0	Growth	0.00%	303,229	Growth	1.00%	306,261	Growth	1.00%	309,324	Growth	1.00%				
PT Equity Full Implementation																
Change in Productivity																
Non-teaching	43,341,444	COLA	0.00%	43,341,444	COLA	0.00%	44,212,607	COLA	0.00%	44,654,733	COLA	0.00%				
	0	Growth	0.00%	433,414	Growth	1.00%	442,126	Growth	1.00%	446,547	Growth	1.00%				
				437,749	steps, colu	1.00%	446,547	steps, colu	1.00%	451,013	steps, colu	1.00%				
<b>Total Salaries</b>	<b>118,395,418</b>			<b>120,468,905</b>			<b>122,581,006</b>			<b>124,276,945</b>						
Benefits:																
Discretionary	26,271,606	Cost Incr		28,636,051	Cost Incr	9.00%	31,213,295	Cost Incr	9.00%	34,022,492	Cost Incr	9.00%				
Regulatory	16,103,220			16,103,220	COLA	0.00%	16,103,220	COLA	0.00%	16,103,220	COLA	0.00%				
				447,393	steps, colu	1.00%	473,165	steps, colu	1.00%	501,257	steps, colu	1.00%				
<b>Total Benefits</b>	<b>42,374,826</b>			<b>45,186,663</b>			<b>47,789,680</b>			<b>50,626,968</b>						
B Budget	8,690,560	COLA		8,690,560	COLA	0.00%	8,777,465	COLA	0.00%	8,865,240	COLA	0.00%				
	0	Growth	0.00%	86,906	Growth	1.00%	87,775	Growth	1.00%	88,652	Growth	1.00%				
Unfunded Ret Liability	829,400			829,400			829,400			829,400						
Utilities	3,893,859			4,283,245			4,711,569			5,182,726						
Insurance and Claims	1,211,953			1,333,149			1,466,464			1,613,110						
Software/Hardware Maint	1,236,766			1,422,280			1,635,623			1,880,966						
Special Ed Match	5,327,785			5,585,117			5,735,915			5,885,048						
Lease of Instr Space	1,059,166			1,086,704			1,114,959			1,145,063						
Other	8,357,290			8,559,118			8,674,666			8,787,437						
<b>Total Other Expenses</b>	<b>30,606,778</b>			<b>31,876,479</b>			<b>33,033,835</b>			<b>34,277,643</b>						
<b>Total Expenses</b>	<b>191,377,022</b>			<b>197,532,047</b>			<b>203,404,522</b>			<b>209,181,556</b>						
<b>Ongoing Difference (Revenue less Expenses)</b>	<b>-7,661,907</b>			<b>-2,370,521</b>			<b>-1,466,863</b>			<b>-663,763</b>						
<b>Transfer In from F61 (Benefit Fund Balance)</b>	<b>1,534,008</b>			<b>2,493,419</b>			<b>1,591,420</b>			<b>789,940</b>						
<i>one time transfer over multiple years</i>																
<b>Net Change to Fund Balance After Tranfer from Fund 61</b>	<b>(6,127,899)</b>			<b>122,898</b>			<b>124,557</b>			<b>126,177</b>						
07/08 Unrestricted ending Fund Balance(One time)	853,865			-			-			-						
07/08 Medical Ben savings to be retained in Gen Fund (One Time)	2,000,000			-			-			-						
Possible recovery of property Tax Backfill	2,000,000			-			-			-						
Restricted carryover from campuses and CS (One Time)	1,274,034			-			-			-						
	(0)			122,898			124,557			126,177						

Tentative Budget 2008-09 (Draft 5/27/08)

COLA Applied to Revenue and to Expenses

Description:	08/09	Descr	%	09/10	Descr	%	10/11	Descr	%	11/12	Descr	%
<b>Revenue</b>												
Apportionment	159,344,738	COLA	0.00%	167,041,089	COLA	4.83%	173,170,104	COLA	2.70%	179,350,134	COLA	2.60%
	0	Growth	0.00%	1,576,344	Growth	1.00%	1,635,095	Growth	1.00%	1,694,383	Growth	1.00%
		Base FTES PY	32,941		Base FTES	32,941		Base FTES	33,271		Base FTES	33,603
		addtl FTES	0		addtl FTES	329		addtl FTES	333		addtl FTES	336
		Cr Rate FTES	4,565		Cr Rate FT	4,785		Cr Rate FT	4,915		Cr Rate FT	5,042
Deficit Factor	(1,593,447)		1.00%									
Non-Res	15,661,756	Fee Incr	4.53%	16,242,024	Fee Incr	3.71%	16,830,391	Fee Incr	3.62%	17,171,207	Fee Incr	2.03%
	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%
Other	10,302,069			10,302,069			10,302,069			10,302,069		
<b>Total Revenue</b>	<b>183,715,115</b>			<b>195,161,526</b>			<b>201,937,659</b>			<b>208,517,793</b>		
<b>Expenses:</b>												
Salaries:												
FT Faculty	44,731,091	COLA		46,891,603	COLA	4.83%	49,125,645	COLA	2.70%	51,416,011	COLA	2.60%
	0	Growth	0.00%	468,916	Growth	1.00%	491,256	Growth	1.00%	514,160	Growth	1.00%
				473,605	steps, colu	1.00%	496,169	steps, colu	1.00%	519,302	steps, colu	1.00%
PT Faculty	30,322,883	COLA		31,787,479	COLA	4.83%	32,972,198	COLA	2.70%	34,167,770	COLA	2.60%
	0	Growth	0.00%	317,875	Growth	1.00%	329,722	Growth	1.00%	341,678	Growth	1.00%
PT Equity Full Implementation												
Change in Productivity												
Non-teaching	43,341,444	COLA	0.00%	45,434,836	COLA	4.83%	47,599,474	COLA	2.70%	49,325,431	COLA	2.60%
	0	Growth	0.00%	454,348	Growth	1.00%	475,995	Growth	1.00%	493,254	Growth	1.00%
				458,892	steps, colu	1.00%	480,755	steps, colu	1.00%	498,187	steps, colu	1.00%
<b>Total Salaries</b>	<b>118,395,418</b>			<b>126,287,553</b>			<b>131,971,214</b>			<b>137,275,792</b>		
Benefits:												
Discretionary	26,271,606	Cost Incr		28,636,051	Cost Incr	9.00%	31,213,295	Cost Incr	9.00%	34,022,492	Cost Incr	9.00%
Regulatory	16,103,220			16,881,005	COLA	4.83%	17,336,792	COLA	2.70%	17,787,549	COLA	2.60%
				455,171	steps, colu	1.00%	485,501	steps, colu	1.00%	518,100	steps, colu	1.00%
<b>Total Benefits</b>	<b>42,374,826</b>			<b>45,972,226</b>			<b>49,035,588</b>			<b>52,328,141</b>		
B Budget	8,690,560	COLA		8,690,560	COLA	0.00%	8,777,465	COLA	0.00%	8,865,240	COLA	0.00%
	0	Growth	0.00%	86,906	Growth	1.00%	87,775	Growth	1.00%	88,652	Growth	1.00%
Unfunded Ret Liability	829,400		0.00%	829,400		0.00%	829,400		0.00%	829,400		0.00%
Utilities	3,893,859		10.00%	4,283,245		10.00%	4,711,569		10.00%	5,182,726		10.00%
Insurance and Claims	1,211,953		10.00%	1,333,149		10.00%	1,466,464		10.00%	1,613,110		10.00%
Software/Hardware Maint	1,236,766		15.00%	1,422,280		15.00%	1,635,623		15.00%	1,880,966		15.00%
Special Ed Match	5,327,785		4.83%	5,585,117		4.83%	5,735,915		2.70%	5,885,048		2.60%
Lease of Instr Space	1,059,166		2.60%	1,086,704		2.60%	1,114,959		2.60%	1,145,063		2.70%
Other	8,357,290			8,559,118		2.42%	8,674,666		1.35%	8,787,437		1.30%
<b>Total Other Expenses</b>	<b>30,606,778</b>			<b>31,876,479</b>			<b>33,033,835</b>			<b>34,277,643</b>		
<b>Total Expenses</b>	<b>191,377,022</b>			<b>204,136,258</b>			<b>214,040,638</b>			<b>223,881,576</b>		
<b>Ongoing Difference (Revenue less Expenses)</b>	<b>-7,661,907</b>			<b>-8,974,732</b>			<b>-12,102,979</b>			<b>-15,363,783</b>		
<b>Transfer In from F61 (Benefit Fund Balance)</b>	<b>1,534,008</b>			<b>3,898,452</b>			<b>2,092,935</b>					
<i>one time transfer over multiple years</i>												
<b>Net Change to Fund Balance After Transfer from Fund 61</b>	<b>(6,127,899)</b>			<b>(5,076,280)</b>			<b>(10,010,044)</b>			<b>(15,363,783)</b>		
07/08 Unrestricted ending Fund Balance(One time)	853,865			-			-			-		
07/08 Medical Ben savings to be retained in Gen Fund (One Time)	2,000,000			-			-			-		
Possible recovery of property Tax Backfill	2,000,000			-			-			-		
Restricted carryover from campuses and CS (One Time)	1,274,034			-			-			-		
	(0)			(5,076,280)			(10,010,044)			(15,363,783)		

Tentative Budget 2008-09 (Draft 5/27/08)

No COLA Applied to Revenue or expenses																
Description:	08/09	Descr	%	09/10	Descr	%	10/11	Descr	%	11/12	Descr	%				
<b>Revenue</b>																
Apportionment	159,344,738	COLA	0.00%	159,344,738	COLA	0.00%	160,848,453	COLA	0.00%	162,367,205	COLA	0.00%				
	0	Growth	0.00%	1,503,715	Growth	1.00%	1,518,752	Growth	1.00%	1,533,940	Growth	1.00%				
		Base FTES PY	32,941		Base FTES	32,941		Base FTES	33,271		Base FTES	33,603				
		addtl FTES	0		addtl FTES	329		addtl FTES	333		addtl FTES	336				
		Cr Rate FTES	4,565		Cr Rate FT	4,565		Cr Rate FT	4,565		Cr Rate FT	4,565				
Deficit Factor	(1,593,447)		1.00%													
Non-Res	15,661,756	Fee Incr	4.53%	16,242,024	Fee Incr	3.71%	16,242,024	Fee Incr	0.00%	16,242,024	Fee Incr	0.00%				
	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%	0	Growth	0.00%				
Other	10,302,069			10,302,069			10,302,069			10,302,069						
<b>Total Revenue</b>	<b>183,715,115</b>			<b>187,392,546</b>			<b>188,911,298</b>			<b>190,445,237</b>						
<b>Expenses:</b>																
Salaries:																
FT Faculty	44,731,091	COLA		44,731,091	COLA	0.00%	45,630,186	COLA	0.00%	46,547,353	COLA	0.00%				
	0	Growth	0.00%	447,311	Growth	1.00%	456,302	Growth	1.00%	465,474	Growth	1.00%				
				451,784	steps, colu	1.00%	460,865	steps, colu	1.00%	470,128	steps, colu	1.00%				
PT Faculty	30,322,883	COLA		30,322,883	COLA	0.00%	30,626,112	COLA	0.00%	30,932,373	COLA	0.00%				
	0	Growth	0.00%	303,229	Growth	1.00%	306,261	Growth	1.00%	309,324	Growth	1.00%				
PT Equity Full Implementation																
Change in Productivity																
Non-teaching	43,341,444	COLA	0.00%	43,341,444	COLA	0.00%	44,212,607	COLA	0.00%	44,654,733	COLA	0.00%				
	0	Growth	0.00%	433,414	Growth	1.00%	442,126	Growth	1.00%	446,547	Growth	1.00%				
				437,749	steps, colu	1.00%	446,547	steps, colu	1.00%	451,013	steps, colu	1.00%				
<b>Total Salaries</b>	<b>118,395,418</b>			<b>120,468,905</b>			<b>122,581,006</b>			<b>124,276,945</b>						
Benefits:																
Discretionary	26,271,606	Cost Incr		28,636,051	Cost Incr	9.00%	31,213,295	Cost Incr	9.00%	34,022,492	Cost Incr	9.00%				
Regulatory	16,103,220			16,103,220	COLA	0.00%	16,103,220	COLA	0.00%	16,103,220	COLA	0.00%				
				447,393	steps, colu	1.00%	473,165	steps, colu	1.00%	501,257	steps, colu	1.00%				
<b>Total Benefits</b>	<b>42,374,826</b>			<b>45,186,663</b>			<b>47,789,680</b>			<b>50,626,968</b>						
B Budget	8,690,560	COLA		8,690,560	COLA	0.00%	8,777,465	COLA	0.00%	8,865,240	COLA	0.00%				
	0	Growth	0.00%	86,906	Growth	1.00%	87,775	Growth	1.00%	88,652	Growth	1.00%				
Unfunded Ret Liability	829,400			829,400			829,400			829,400						
Utilities	3,893,859			4,283,245		10.00%	4,711,569		10.00%	5,182,726		10.00%				
Insurance and Claims	1,211,953			1,333,149		10.00%	1,466,464		10.00%	1,613,110		10.00%				
Software/Hardware Maint	1,236,766			1,422,280		15.00%	1,635,623		15.00%	1,880,966		15.00%				
Special Ed Match	5,327,785			5,327,785		0.00%	5,327,785		0.00%	5,327,785		0.00%				
Lease of Instr Space	1,059,166			1,086,704		2.60%	1,114,959		2.60%	1,145,063		2.70%				
Other	8,357,290			8,357,290		0.00%	8,357,290		0.00%	8,357,290		0.00%				
<b>Total Other Expenses</b>	<b>30,606,778</b>			<b>31,417,318</b>			<b>32,308,329</b>			<b>33,290,232</b>						
<b>Total Expenses</b>	<b>191,377,022</b>			<b>197,072,886</b>			<b>202,679,015</b>			<b>208,194,145</b>						
<b>Ongoing Difference (Revenue less Expenses)</b>	<b>-7,661,907</b>			<b>-9,680,341</b>			<b>-13,767,717</b>			<b>-17,748,907</b>						
<b>Transfer In from F61 (Benefit Fund Balance)</b>	<b>1,534,008</b>			<b>3,898,452</b>			<b>2,092,935</b>			<b>0</b>						
<i>one time transfer over multiple years</i>																
<b>Net Change to Fund Balance After Tranfer from Fund 61</b>	<b>(6,127,899)</b>			<b>(5,781,888)</b>			<b>(11,674,783)</b>			<b>(17,748,907)</b>						
07/08 Unrestricted ending Fund Balance(One time)	853,865			-			-			-						
07/08 Medical Ben savings to be retained in Gen Fund (One Time)	2,000,000			-			-			-						
Possible recovery of property Tax Backfill	2,000,000			-			-			-						
Restricted carryover from campuses and CS (One Time)	1,274,034			-			-			-						
	(0)			(5,781,888)			(11,674,783)			(17,748,907)						