



COMMUNITY COLLEGE LEAGUE
OF CALIFORNIA

Agenda Item Details

Meeting	Jul 12, 2013 - League Board Meeting July 12, 2013
Category	2. Organization
Subject	2.7 FY 2014 League Budget and Dues
Access	Public
Type	Action, Report
Recommended Action	Motion to accept the FY 2014 League budget and dues formula.

Public Content

IMPORTANT: The actual budget is attached beneath the narrative text as [leagueboard-fy14leaguebudget.pdf](#), and the proposed dues by district is attached as [DraftDuesCalculation-fy2014.pdf](#). Copies of these documents will be available for each board member at the meeting.

Background

The League budget presented by staff for board action is developed, to the maximum extent possible, to align with the League Strategic Plan (2007-2012), which was adopted in July 2007 and to address further priorities expressed by the CCCT and CEOCCC boards. The Strategic Plan is expected to be reviewed following the report of the Task Force on the Future of the League.

Budgeted revenues for FY 2014 will decrease \$533,178 (-14.1%) under projected FY 2013 revenues. Revenue is based on 100% membership and substantial one-time funds from a legal settlement and redistricting, and slightly higher revenues in District Service and Educational programs.

Projected net income from conferences and workshops for FY 2013 is approximately \$143,000 over the approved budget. We anticipate this trend to continue and have increased the anticipated revenue to \$514,500. District services revenue is anticipated to increase by \$64,000 from the FY 2013 approved budget.

Expenditures are budgeted to decrease by \$199,841 (-5.8%) below FY 2013 projected expenditures.

The proposed budget calls for revenues exceeding expenditures by \$3,520.

Policy Issues

Salaries and Fringe Benefits

Staff salaries and fringe benefits account for 60.0% of the total expenditures of the association in the proposed FY 2014 budget. In FY 2002 the figure was 56%, 52.8% in FY 2003, 54.1% in FY 2004, 57% in FY 2005, 56% in FY 2006, 60.7% in FY 2007, 53.8% in FY 2008, 54.9% in FY 2009, 57.1% in FY 2010, 57.1% in FY 2011, 62.9% in FY 2012 and 64.1% in FY 2013.

The increase in salaries and fringe benefits is primarily attributable to the hiring of two Legislative Advocates, the proposed cost of living increase, and projected increases in the CalPERS employer rate.

League employees are not paid based on a salary schedule with automatic step increases. The budget proposes a cost of living increase of 2% for FY 2014.

Position(s)	Compensation range	Positions used for comparable compensation
President/Chief Executive Officer	\$175,000-195,000	Six state community college associations with revenue >\$750k, State education associations
Presidents	\$90,000-\$125,000	Chancellor's Office of California Community Colleges: Vice Chancellors, Asst. Vice Chancellors and Deans
Program manager, technical directors, and legislative advocates	\$50,000-\$90,000	Chancellor's Office of California Community Colleges: Directors, Specialists, Program Assistants
Program associates	\$45,000-\$60,000	Chancellor's Office of California Community Colleges: Staff Services Analyst, Office Technician

The salary for the President and CEO is set by the League Board of Directors based on the evaluation and feedback from the policy boards.

League staff members participate in the California Public Employees Retirement System. The League's contribution for FY 2011 is 13.8% and expected to be 14% in FY 2014, and employees are required to contribute 7%.

During the past ten years the League board has approved increases in the budget for staff that resulted in minimum increases of:

	California CPI	League
FY 2004	1.9%	2%
FY 2005	3.3%	2.5%
FY 2006	4.2%	4%
FY 2007	3.4%	4%
FY 2008	3.4%	4%
FY 2009	1.3%	4%
FY 2010	0.7%	0% (frozen)
FY 2011	1.0%	2%
FY 2012	1.9%	1%
FY 2013	1.9%	2% (effective Jan 1, following Prop 30)
FY 2014	2.0%	2.0% (proposed)

According to the Department of Finance, the California Consumer Price Index for FY 2014 is projected to increase 2.0%. Given the revenue projections for the League and the stabilizing of the state budget due to the passage of Proposition 30, a 2% cost of living increase is proposed for League staff.

The FY 2014 budget as proposed:

- Includes salaries within the above ranges;
- 2% cost of living adjustment for all staff
- Maintains other fringe benefits based on present policies and includes CalPERS participation;
- Reflects an increase in expenditures of \$81,162 (+4.4%) for salary and fringe benefit costs over the projected year-end expenditures for FY 2013, accounting for the replacement of the Director and Asst. Director of Gov't Relations with two Legislative Advocates, the cost of living adjustment, and the folding into salary of an existing \$4,800 home office stipend for the Southern California based Program Manager, District Services.

Education and Development Services

The League sponsored 9 workshops, conferences, seminars and the convention this year. This category accounted for 14.6% of anticipated expenditures in FY 2013 and is budgeted at 12.8% for FY 2014. These events are budgeted to net (exclusive of salaries) \$94,400 for FY 2014.

The FY 2014 budget in this area includes:

- Continuation of the convention, trustees orientation, trustees annual conference, board chairs workshop, executive assistants workshop, legislative conference, vineyard symposium, classified leadership seminar, Asilomar leadership seminar, and student trustees orientation;
- Staffing for the northern and southern CEO conferences;
- Convention, conferences and workshops attendance projected to modestly increase over last year's numbers.

Publications/Communications

The cost of producing and mailing publications, maintenance of the website, and general communications accounts for 0.1% of the expenses in FY 2014.

The League publishes *The News* as a print newsletter mailed to all trustees, CEOs and approximately 3,500 other college leaders. The *League in Action* is an electronic newsletter focusing on the activities, programs and services of the League and is e-mailed to approximately 5,100 individuals.

The League annually publishes the directory, which goes to all CEOs, trustees, and community college staff. Special publications also are produced. Most publications are placed on the League website.

The publications/communications budget for FY 2014:

- Maintains *The News* as a print publication mailed to approximately 4,000 CEOs, trustees and other college leaders;
- Provides funding for additional publications as needed during the year;
- Provides funds for issues of *Board Focus* to be written and distributed.

Corporate Partners

The Corporate Partners program provides an opportunity to provide ongoing linkages between the business community and the League. The program exceeded the budgeted amount for both FY 2012 and FY 2013. The anticipated revenue has been conservatively raised to reflect an ongoing trend.

Website & association management

The League will be launching a new website in late summer or early fall of 2013, and the budget provides funding to continue the internet4associations software suite that, among other things, enables the League to:

- Maintain a greater number of documents and reference materials online;
- Provide more up-to-date information;
- Provide online registration for conferences and seminars;
- Enable districts to update contact information for district leaders online.

Meetings/Board travel

This fiscal year there were 19 meetings of the boards of the League, 7 meetings of the League advisory committees and 1 statewide CEO meeting, as well as three meetings of the Workgroup on Community College Finance.

The meetings require staff time in the preparation of notices, agenda materials and minutes, in addition to costs for staff travel, lodging and meals. For board meetings, travel costs are reimbursed to board members. Although travel costs are not reimbursed for committee members, meals and coffee breaks during the meetings are paid for by the League.

Direct meeting and board travel costs account for 1.7% of the League budget in FY 2014, which represents a slight increase from FY 2013. This increase is due to the inclusion of groups that the League sponsors, such as Asian Pacific Americans in Higher Education, A2MEND, and the Latina Leadership Network. Costs for CEOCCC meetings were reduced by holding a meeting in conjunction with the Annual Legislative Conference.

The recommended budget for FY 2014:

- Maintains the number of CEOCCC board meetings at 9 and 1 statewide CEO meeting, with board meetings primarily in Sacramento;
- Provides for League board meetings at 4;
- Maintains the CCCT board meetings at 5;
- Continues funding for the Commission on the Future;
- Includes meeting costs for three advisory committees meeting 2-3 times during the year.

Office Operations/Professional Services

In FY 2014, 6.7% of the League budget is expected to be spent on general office operations and professional services (5.6% in FY 2013). This category includes postage, telephone, supplies, equipment, maintenance, mortgage costs and consultants.

The recommended budget for FY 2014:

- Continues the investment in professional development activities tied to the employee evaluation process;
- Includes \$5,000 for obtaining the assistance of consultants as needed to help on initiatives of the League boards;
- Includes \$5,000 for legal assistance;
- Provides for an audit of the books as required by policy;
- Includes insurance at present levels (general liability; directors and officers liability; flood, fire, theft, and other multi-peril); and
- Continues the policy of maintenance, equipment and furnishings expenditures coming from categorical reserves as needed.

Staff Travel

Approximately 1.6% of the expenditures of the association is anticipated to be spent on staff travel in FY 2014. During the past few years, representatives of the League staff has attended annually the ACCT annual convention and legislative seminar; the annual convention of AACC; the annual conferences of the PIOs, CSSOs, CIOs, ACBO, Researchers, Northern and Southern CEOs, ACCCA and Academic Senate. In addition, staff members often attend the regular meetings of the CBOs and RP Group; local trustees regional meetings; regional CEO meetings with the Chancellor; and make presentations at local districts on local decision-making with the Academic Senate and at local governing board meetings.

Costs have escalated because of high oil prices affecting air fares and automobile reimbursement and increased hotel rates due to the improving economy, but still are reasonable. Staff members use hotel government rates whenever possible (available through some chains for the League, but not others).

District Services

The district services area included fourteen distinct programs that resulted in a projection of \$1,576,547 in revenue during FY 2013. The FY 2014 budget projects revenue at a level of \$1,069,000.

The most significant risk for the organization continues to be the electronic information resources program, which is largely funded through categorical funds provided to community college districts. In FY 2010, there were significant reductions in the categorical funds most colleges use to purchase these services. In addition, the Chancellor's office has worked with the Council of Chief Librarians in order to negotiate statewide purchasing of three databases. While we did not see a significant reduction in database subscriptions in previous fiscal years, the program did decline in FY 2013 due to budget cuts and the statewide purchase and staff continues to conservatively project revenues for this program. In addition, the Charitable Gift Annuity program has recently become a minor liability. The program is based on donors contributing a fixed amount of funds, a percentage of which are paid back to them as annuities and guaranteed by the League for the remainder of their lives. However, with the market crash in 2007-08, and annuitants living longer than projected, one of these funds has been depleted. This represents only a small increase in expenditures, and the Trustee is monitoring the rest of the funds.

Projected expenses for the district services area, excluding compensation, were \$551,285 in FY 2013 and are expected to decrease to \$367,250 in FY 2014.

The FY 2014 district services budget includes:

- Rising fees and costs in Policy & Procedure service due to increased usage by districts;
- Maintenance of the other present programs now established;
- Revenue from the June 2013 TRANS received in FY 2014; and
- Revenue from the ongoing programs being stable or dropping slightly.

Members Equity

The League policy is to divide member equity into two parts. One part includes long-term assets minus liabilities (undesignated reserves) and one includes current assets minus liabilities (categorical reserves). It further has been established that the categorical reserves would be divided into four categories: 1) operating, 2) equipment/furnishings, 3) building, and 4) special projects. Yearly expenditures for major equipment and furnishings and major building repair and upgrades are made from the designated reserves, and special or enhanced activities not of an ongoing nature are funded from the special projects reserve. From time to time, the League board acts to move money from the operating reserve to one of the other categories as needs are identified.

The FY 2013 projection shows the categorical reserves (current assets minus liabilities) at the end of the fiscal year at \$1,768,352. This is based on expenditures of \$126,242 from the categorical reserves during FY 2013, matched by an end of year projected net operating revenue of \$361,263 and one-time increases totaling \$99,170 from the net proceeds of redistricting (\$20,700) and a Securities and Exchange Commission settlement with financial institutions relating to tax and revenue anticipation bond guaranteed investment contracts (\$78,470).

Categorical reserves are thus \$1,768,352, or 51% of FY 2013 budgeted expenditures. This level is approximately 6 months' cash flow and \$685,104 over the board policy to maintain at least a 4-month cash flow reserve (33.3% of expenditures).

League Dues Formula – FY 2013

The dues formula policy adopted by the League board includes several components: a basic services fee for each district/college, a percent of the district's state general apportionment and local property tax revenues for the preceding fiscal year up to a certain level and a lesser percent for the revenue above that level and a maximum dues level. Each year the levels and percent are determined and acted on by the board.

The League's dues formula is based on the most recent complete fiscal year data, which is 2011-12. The dues formula was last changed in FY 2009, when the multiplier was reduced to avoid a large dues increase associated with the SB 361 equalization, noncredit, and growth investments.

The use of the formula used last year would yield a dues reduction over \$100,000, due to the reductions taken by districts in the 2011-12 budget. Following the passage of Proposition 30 and the more optimistic revenue outlook for community colleges, and considering required CalPERS employer rate increases, staff proposes restoring the formula to the FY 2011 calculation, and to consider student fee revenue in the calculation.

Additionally, as the organization has grown faster than dues, the share of dues as a percent of revenue has been declining. Based on projection year-end actuals, dues were 39% of revenue in FY 2013, and 43% of expenditures. The board has previously discussed a desire to keep the less volatile dues revenue at roughly 50% of association expenditures to ensure at least temporary organizational stability in case of a significant drop in district services.

Thus, the dues formula is proposed to be restored to a previous rate and use a fairer assessment of district apportionment resources in a system that has changed dramatically since the formula was last assessed.

This year's formula proposes incorporating student enrollment fee revenue into the formula. While not included in the formula historically, fee revenue has replaced general fund revenue in recent years, and the trend is unlikely to discontinue. Since it is part of the general apportionment calculation, it seems sensible to include.

Secondly, the formula proposes to restore the multiplier factor to FY 2011 rates, which are 0.000325 (from 0.0003) for revenue below \$60 million and 0.000175 (from 0.00017) for revenue above \$60 million.

The basic services fee, which was last increased in 2001-02, is not proposed to be changed.

The proposed dues formula for FY 2014 would increase dues revenue by \$63,972 (4.36%). Dues will continue to be a minority of the association's revenue (47%), and the change in dues over the ten-year period will be less than the growth in community college revenue.

1. The dues will include:
 - a. A basic services fee of \$600 for each district plus \$600 for each college in a multi-college district;
 - b. Plus .0003 times the district's state general apportionment and local property tax revenues, up to \$60 million for the preceding fiscal year (as reported in the Chancellor's Office Fiscal Data Abstract);
 - c. Plus .00017 times the district's state general apportionment and local property tax revenues in excess of \$60 million.

This results in an average dues increase of \$888, with sixty-four districts paying higher dues in FY 2014 than FY 2013, eight districts paying lower dues.

Issues for Consideration

- Does the budget provide adequate support to fulfill the mission of the League and the work of the CCCT and CEOCCC boards?
- Is the budget based on reasonable projections (such as membership, conference attendance, cost changes, interest, success of new programs, etc.)?

- Are adequate resources provided to enable initiatives to be implemented as need arises?
- Are appropriate resources provided/available to address unanticipated services or actions the League may need to provide or take to meet member and association needs?
- Is the staff compensation proposal fair, sufficient and competitive so as to maintain high quality staff or to attract replacement staff members if openings occur?

[DraftDuesCalculation-fy2014.pdf \(144 KB\)](#)

[league-fiscaloutlook-july2013.pdf \(31 KB\)](#)

[leagueboard-fy14leaguebudget.pdf \(209 KB\)](#)

Administrative Content

Executive Content

COMMUNITY COLLEGE LEAGUE OF CALIFORNIA
Budget Summary
LEAGUE OPERATING BUDGET

	2012-13 Adopted Budget	2012-13 Year End Projections	2013-14 Proposed Budget
REVENUE			
Dues	1,464,497	1,472,585	1,528,469
Corporate Partners	75,000	103,500	85,000
Conferences & Workshops	437,000	580,176	514,500
League on Call	1,000	4,138	2,000
District Services Program	1,005,093	1,576,547	1,069,000
Publications	9,100	8,617	3,600
Rental Income	15,948	14,642	15,948
Phi Theta Kappa Awards	4,000	9,490	8,000
Miscellaneous	100	0	0
Interest	3,000	44,406	30,000
Total Revenue	3,014,738	3,814,101	3,256,517
EXPENSES			
Boards	60,250	76,075	65,250
Committees	16,000	6,800	18,500
Corporate Partners Program	10,000	37,000	20,000
Conferences & Workshops	393,200	505,919	420,100
League on Call	1,000	6,059	2,000
District Services Program	298,750	551,285	367,250
Publications	32,250	24,011	32,000
Website & Assoc. Mgmt.	2,500	3,750	3,000
Staff	1,925,270	1,950,632	2,019,962
Office Operations	161,576	170,662	188,426
Professional Services	29,000	24,300	26,500
Memberships	1,500	1,183	2,000
Phi Theta Kappa Awards	10,000	12,248	10,000
Other	64,509	82,914	78,009
Total Expenses	3,005,805	3,452,838	3,252,997
NET INCOME	8,933	361,263	3,520

COMMUNITY COLLEGE LEAGUE OF CALIFORNIA

Budget Detail

LEAGUE OPERATING BUDGET

	2012-13 Adopted Budget	2012-13 Year End Projections	2013-14 Proposed Budget
<u>REVENUE</u>			
DUES	1,464,497	1,472,585	1,528,469
CORPORATE PARTNERS	75,000	103,500	85,000
ANNUAL CONVENTION	206,000	205,027	210,000
LEGISLATIVE CONFERENCE	73,500	86,595	86,000
<u>TRUSTEE EDUCATION & DEVELOPMENT</u>			
Annual Trustees Conference	64,000	83,500	75,000
Executive Assistants Workshop		9,000	9,000
Effective Trusteeship Workshop	20,000	46,980	25,000
Student Trustees Workshop	14,000	18,138	15,000
Excellence in Trusteeship Program	0	0	1,500
<u>CEO EDUCATION & DEVELOPMENT</u>			
Vineyard Symposium	7,500	11,216	10,000
<u>OTHER ED AND DEVELOPMENT SERVICES</u>			
Classified Leadership Institute	30,000	70,000	45,000
Asilomar Leadership Skills Seminar	22,000	46,320	35,000
Washington DC Breakfast		3,400	3,000
TOTAL EDUCATION & LEADERSHIP DEV.	437,000	580,176	514,500
LEAGUE ON CALL	1,000	4,138	2,000
<u>DISTRICT SERVICES PROGRAM</u>			
TRANS	70,000	109,347	70,000
Lease Revenue Bonds	5,000	0	5,000
Short Term Credit (Zions)	1,000	1,000	0
Electricity Purchase Program	324,000	395,000	324,000
Student Health Insurance Program	10,000	10,000	10,000
Library Technology Program	300,000	325,000	300,000
Charitable Gift Annuity Program	2,000	1,200	500
Policy & Procedure Service	104,793	180,000	134,000

	2012-13 Adopted Budget	2012-13 Year End Projections	2013-14 Proposed Budget
DISTRICT SERVICES PROGRAM (cont'd)			
Retiree Health Benefits JPA	125,000	163,000	125,000
BoardDocs	43,000	105,000	100,000
Solar Purchasing and Financing Program	20,000	286,000	0
CalTRUST	300	1,000	500
TOTAL DISTRICT SERVICES PROGRAM	1,005,093	1,576,547	1,069,000
PUBLICATIONS			
Directory & Business and Consultants	8,500	6,510	3,000
Trustee Handbook	0	600	0
Introduction to Fiscal Responsibilities	500	870	500
Other	100	637	100
TOTAL PUBLICATIONS	9,100	8,617	3,600
RENTAL INCOME	15,948	14,642	15,948
PHI THETA KAPPA AWARDS	4,000	9,490	8,000
MISCELLANEOUS	100	0	0
INTEREST	3,000	44,406	30,000
TOTAL REVENUE	3,014,738	3,814,101	3,256,517
EXPENSES			
BOARDS OF DIRECTORS			
CCLC			
Meeting Travel	4,500	1,600	4,500
Meeting Space/Meals	1,750	3,385	1,750
Other Expenses	2,500	40	2,500
CCCT			
Meeting Travel	15,000	32,000	20,000
Meeting Space/Meals	9,000	13,450	9,000
Other Expenses	2,000	500	2,000
CEOCCC			
Meeting Travel	17,000	15,000	17,000
Meeting Space/Meals	7,000	9,100	7,000
Other Expenses	500	0	500
Awards/Recognition	1,000	1,000	1,000
TOTAL BOARDS OF DIRECTORS	60,250	76,075	65,250
	2012-13 Adopted Budget	2012-13 Year End Projections	2013-14 Proposed Budget

COMMITTEES			
Advisory Committee on Legislation	2,500	1,500	2,500
Advisory Committee on Education Services	2,500	3,000	3,000
Advisory Committee on District Services	1,000	0	1,000
Commission on the Future	5,000	0	8,000
Other	5,000	2,300	4,000
TOTAL COMMITTEES	16,000	6,800	18,500
CORPORATE PARTNERS PROGRAM			
	10,000	37,000	20,000
ANNUAL CONVENTION			
	180,000	205,027	180,000
LEGISLATIVE CONFERENCE			
	50,000	57,869	50,000
TRUSTEE EDUCATION & DEVELOPMENT			
Annual Trustees Conference	64,000	85,005	70,000
Effective Trusteeship Workshop	14,000	25,105	17,000
Student Trustees Workshop	12,000	14,151	12,000
Excellence in Trusteeship Program			1,000
CEO EDUCATION & DEVELOPMENT			
Vineyard Symposium	16,000	14,732	15,000
New CEO Meetings	5,000	3,067	3,100
OTHER ED AND DEVELOPMENT SERVICES			
Classified Leadership Institute	30,000	50,000	30,000
Asilomar Leadership Skills Seminar	22,000	43,000	34,000
Washington DC Breakfast		5,963	5,000
Other	200	2,000	3,000
TOTAL--CONVENTIONS/WORKSHOPS	393,200	505,919	420,100
LEAGUE ON CALL			
	1,000	6,059	2,000
DISTRICT SERVICES PROGRAM			
Communications	100	285	100
Postage	150	0	150
Travel	1,000	0	1,000
Meetings	1,000	0	0
Policy and Procedures	105,000	150,000	105,000
Library Technology Program	29,500	18,000	25,000
Electricity Purchase Program	95,000	125,000	100,000
Charitable Gift Annuity Program	1,000	23,000	11,000
Retiree Health Benefits JPA	40,000	25,000	30,000
BoardDocs	6,000	85,000	85,000
Solar Purchasing and Financing Program	20,000	125,000	0
Program Development	0	0	10,000
TOTAL DISTRICT SERVICES PROGRAM	298,750	551,285	367,250

	2012-13	2012-13	2013-14
	Adopted	Year End	Proposed
	Budget	Projections	Budget
PUBLICATIONS			
The NEWS	7,500	6,000	7,500
Directory & Business and Consultants Directory	17,000	12,000	15,000
Trustee Handbook and Publications	3,500	5,700	3,000
Board Focus	3,750	0	3,000
Introduction to Fiscal Responsibilities	500	0	3,000
Other Publications/Reports	0	311	500
TOTAL PUBLICATIONS	32,250	24,011	32,000
WEBSITE & ASSOCIATION MANAGEMENT			
	2,500	3,750	3,000
STAFF			
Salaries	1,373,360	1,356,800	1,415,605
Fringe Benefits			
Social Security & Unemployment Taxes	106,190	108,000	107,758
Health and Welfare	213,044	233,000	237,691
Pension Plan	184,676	170,000	187,908
TOTAL Taxes and Fringe Benefits	503,910	511,000	533,357
Travel			
President/Chief Executive Officer	18,000	28,000	25,000
Vice President and District Services	3,000	16,000	12,000
Education Services	3,000	1,500	3,000
State Policy & Research	1,000	250	500
Governmental Relations	6,500	10,000	10,000
TOTAL Travel	31,500	55,750	50,500
Staff Development	15,000	15,000	20,000
Employee Search	500	11,532	500
Public Relations	1,000	550	0
TOTAL STAFF	1,925,270	1,950,632	2,019,962
OFFICE OPERATIONS			
Supplies			
General	12,000	15,000	15,000
Legislative	2,000	1,200	2,000
Copier	500	-	0
Copier/Leg.	100	-	0
TOTAL Supplies	14,600	16,200	17,000
Postage			
General	7,500	6,000	6,000
Legislative	500	0	500
TOTAL Postage	8,000	6,000	6,500

	2012-13	2012-13	2013-14
	Adopted	Year End	Proposed
	Budget	Projections	Budget
Telecommunications			
General	12,000	12,000	12,000
Legislative	4,500	4,500	4,800
TOTAL Telecommunications	16,500	16,500	16,800
Equipment (Maintenance, Rental)			
General			
Copiers	13,000	20,000	20,000
Computer Maintenance/Upgrade	6,000	8,000	8,000
Web/Email Hosting	8,000	6,850	8,000
Postage Meter	8,000	2,600	4,000
FAX (Maintenance & Phone Charges)	1,400	700	500
Miscellaneous	600	0	0
Equipment (Maintenance, Rental)			
Legislative			
Copier	5,800	4,000	4,000
Computer Maintenance/Upgrade	1,000	225	1,000
Web/Email Hosting	500	204	500
Postage Meter	500	0	0
FAX (Maintenance & Phone Charges)	500	350	500
Miscellaneous	100	342	350
TOTAL Equipment Maintenance	45,400	43,271	46,850
Housing			
Mortgage	18,426	18,426	18,426
Utilities	15,000	17,000	15,000
Maintenance/Repair	10,000	12,500	10,000
Custodial	7,800	7,500	7,800
Security	3,100	3,000	3,100
Capitol office (housing/parking)	0	5,200	20,200
TOTAL Housing	54,326	63,626	74,526
Insurance	12,000	8,965	12,000
Reference Library	4,000	7,000	5,000
Legislative Bill Room	750	100	750
Legislative Bill Tracking and Monitoring	6,000	9,000	9,000
TOTAL OFFICE OPERATIONS	161,576	170,662	188,426
PROFESSIONAL SERVICES			
Legal Services	5,000	4,000	2,500
Accounting Services	19,000	16,000	19,000
Other/Contract Services	5,000	4,300	5,000
TOTAL PROFESSIONAL SERVICES	29,000	24,300	26,500
MEMBERSHIPS	1,500	1,183	2,000

		2012-13	2012-13	2013-14
		Adopted	Year End	Proposed
		Budget	Projections	Budget
PHI THETA KAPPA AWARDS		10,000	12,248	10,000
OTHER				
Property Taxes		12,559	11,000	12,559
Corporate Filing Fees, etc.		200	200	200
Bank Charges/Investment Management		500	12,000	14,000
Online Credit Card Fees		18,000	26,000	18,000
Depreciation Expense		33,000	33,000	33,000
Bad Debt Expense			714	
Miscellaneous		250	0	250
TOTAL OTHER		64,509	82,914	78,009
TOTAL EXPENSES		3,005,805	3,452,838	3,252,997
NET INCOME (LOSS)		8,933	361,263	3,520

	Beginning Balance July 2012	FY 13 Actual Expenditures	FY 13 Actual Revenues	FY 13 Net Revenue Distribution	Ending Projected June 2013	Source
Net Assets						
Undesignated (long term assets minus liabilities)	\$ 384,479	\$ -	\$ -	\$ -	\$ 384,479	Audited financial statement
Adjustment to undesignated assets					\$ (62,345)	Unrealized investment loss
Categorical Reserves (current assets minus liabilities)						
Operating	\$ 300,008			\$ 359,956	\$ 659,964	
Equipment/Furnishings	\$ 145,740	\$ 14,592	\$ 1	\$ 25,000	\$ 156,148	Acct 68
Building	\$ 203,705	\$ -	\$ 2	\$ 25,000	\$ 228,705	Acct 69
Special Programs	\$ 799,300	\$ 126,242	\$ 3	\$ 50,477	\$ 723,535	Acct 70
Total categorical reserves	\$ 1,448,753	\$ 140,834	\$ -	\$ 460,433	\$ 1,768,352	*
SEC settlement	\$ -	one-time \$ -	\$ 78,470	(included in Net Revenue Distribution)		
Redistricting consultant	\$ -	one-time \$ -	\$ 20,700			
Total Net Assets	\$ 1,833,232				\$ 2,090,486	

Major one-time expenditures for 2012-13:

Equipment

	Actual
Computers	\$ 14,592
	\$ 14,592 1

Building

	\$ - 2
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Special Programs

Proposition 30	\$ 29,226
Staff Development	\$ 30,000
Leadership Development	\$ 13,625
Mark Takano Legacy Fund	\$ 1,000
Phi Theta Kappa	\$ 5,000
Jack Scott Retirement/Scholarship	\$ 9,537
Communications Workshops	\$ 36,415
CCCT/CSBA Dinner	\$ 1,439
	\$ -
	\$ 126,242 3

Balance in excess of 33% Reserves **\$ 618,557**

* Board policy requires a minimum of 33.3% of expenditures (\$1,149,795 for FY 2013)

Anticipated major one-time expenditures for 2013-14:

	Projected
<i>Building</i>	
Landscaping	5,000
<i>Equipment/Furnishings</i>	
Computers	\$ 15,000
<i>Special Programs</i>	
Leadership Development	\$ 50,000
Fundraising Development	\$ 25,000
Communications Workshops	\$ 25,000
Staff Retreat	\$ 10,000
CCCT/BOG Dinner	\$ 2,500
Staff Development	\$ 20,000
TOTAL	\$ 152,500

Remaining balance in excess of 33% **\$ 466,057**

DRAFT FY 2014 LEAGUE DUES CALCULATION												
District	Basic Service Fee	General Apportionment	Property Taxes Secured	Property Taxes Suplmt	Property Taxes Unsecured	ERAF	Enrollment Fees	Gen Appt. Prop Tax. Fee Rev	Revenue x rate *	Actual	Formula	Change from
										2012-13 Dues	2013-14 Dues	2012-13 Dues
Allan Hancock Joint	600	\$30,508,555	\$11,128,720	\$112,256	\$518,552	\$132,401	\$2,363,884	\$44,764,368	14,548	\$13,984	\$15,148	\$1,164
Antelope Valley	600	\$44,779,734	\$3,784,316	-\$136,714	\$69,881	-\$128,580	\$2,218,172	\$50,586,809	16,441	\$16,824	\$17,041	\$217
Barstow	600	\$11,597,813	\$2,637,153	\$11,741	\$97,270	-\$735,385	\$535,118	\$14,143,710	4,597	\$4,752	\$5,197	\$444
Butte	600	\$38,405,332	\$12,728,492	\$56,946	\$577,401	-\$3,246,275	\$2,696,742	\$51,218,638	16,646	\$16,783	\$17,246	\$463
Cabrillo	600	\$25,011,325	\$17,682,565	\$143,343	\$433,194	-\$43,986	\$3,997,233	\$47,223,674	15,348	\$15,968	\$15,948	-\$20
Cerritos	600	\$60,887,080	\$6,377,882	\$61,043	\$201,010	\$2,152,274	\$3,540,225	\$73,219,514	21,813	\$21,457	\$22,413	\$956
Chabot-Las Positas	1,800	\$43,259,400	\$19,985,191	\$197,574	\$1,283,216	\$6,264,119	\$6,641,307	\$77,630,807	22,585	\$23,093	\$24,385	\$1,292
Chaffey	600	\$45,688,353	\$21,673,844	\$132,970	\$1,142,649	-\$8,638,711	\$3,479,178	\$63,478,283	20,630	\$19,770	\$21,230	\$1,461
Citrus	600	\$43,764,837	\$3,476,804	\$41,607	\$81,374	-\$121,202	\$3,619,027	\$50,862,447	15,259	\$16,195	\$15,859	-\$337
Coast	2,400	\$55,726,652	\$80,920,692	\$513,811	\$3,336,256	-\$5,769,395	\$13,426,260	\$148,154,276	34,927	\$36,456	\$37,327	\$871
Compton	600	\$24,873,232	\$3,312,268	\$32,551	\$71,725	-\$110,176	\$878,463	\$29,058,063	8,717	\$10,218	\$9,317	-\$901
Contra Costa	2,400	\$53,792,881	\$59,858,862	\$419,429	\$2,559,512	\$3,730,536	\$13,115,272	\$133,476,492	32,358	\$33,396	\$34,758	\$1,362
Copper Mountain	600	\$9,339,930	\$1,554,098	\$9,232	\$80,196	-\$606,299	\$227,915	\$10,605,072	3,447	\$3,692	\$4,047	\$355
Desert	600	\$13,472,431	\$20,567,443	\$149,627	\$1,102,466	-\$4,237,911	\$1,935,828	\$32,989,884	10,722	\$10,266	\$11,322	\$1,056
El Camino	600	\$59,088,822	\$20,699,917	\$250,873	\$916,520	-\$726,301	\$6,759,550	\$86,989,381	24,223	\$23,779	\$24,823	\$1,044
Feather River	600	\$5,361,021	\$4,273,833	-\$1,914	\$93,744	\$712,230	\$494,256	\$10,933,170	3,553	\$3,848	\$4,153	\$305
Foothill-DeAnza	1,800	\$49,879,403	\$61,222,650	\$985,599	\$4,685,021	\$6,489,733	\$16,988,256	\$140,250,662	33,544	\$33,771	\$35,344	\$1,573
Gavilan Joint	600	\$10,604,384	\$12,081,234	\$156,839	\$838,017	-\$174,277	\$1,422,652	\$24,928,849	8,102	\$8,434	\$8,702	\$268
Glendale	600	\$55,268,596	\$7,517,183	\$93,437	\$278,648	\$757,152	\$3,263,745	\$67,178,761	21,833	\$20,306	\$22,433	\$2,128
Grossmont-Cuyamaca	1,800	\$47,628,367	\$29,211,908	\$334,244	\$1,013,660	-\$3,269,693	\$6,599,307	\$81,517,793	26,493	\$23,788	\$28,293	\$4,505
Hartnell	600	\$12,715,323	\$16,355,639	\$173,371	\$651,223	-\$322,196	\$1,920,730	\$31,494,090	10,236	\$10,723	\$10,836	\$112
Imperial Valley	600	\$26,836,698	\$6,336,956	-\$19,728	\$478,747	-\$2,532,913	\$1,052,372	\$32,152,132	10,449	\$10,819	\$11,049	\$230
Kern	2,400	\$48,729,675	\$44,884,273	\$637,438	\$2,722,558	-\$7,177,812	\$4,952,284	\$94,748,416	25,581	\$26,890	\$27,981	\$1,091
Lake Tahoe	600	\$8,218,231	\$3,237,829	\$2,868	\$70,256	\$0	\$711,826	\$12,241,010	3,978	\$4,206	\$4,578	\$372
Lassen	600	\$10,111,685	\$1,805,180	\$1,992	\$91,148	-\$368,859	\$384,514	\$12,025,660	3,908	\$4,130	\$4,508	\$378
Long Beach	600	\$76,432,549	\$9,068,337	\$102,775	\$250,074	\$1,621,049	\$3,635,064	\$91,109,848	24,944	\$25,123	\$25,544	\$421
Los Angeles	6,000	\$283,648,455	\$129,468,291	\$5,194,101	\$5,904,374	\$0	\$21,519,761	\$445,734,982	87,004	\$94,368	\$93,004	-\$1,364
Los Rios	3,000	\$168,368,878	\$45,759,179	\$66,859	\$1,793,912	\$3,160,745	\$13,497,034	\$232,646,607	49,713	\$52,045	\$52,713	\$668
Marin	600	\$0	\$38,012,618	\$413,686	\$899,726	\$0	\$1,963,235	\$41,289,265	13,419	\$12,247	\$14,019	\$1,772
Mendocino-Lake	600	\$11,475,632	\$5,400,070	-\$3,429	\$191,247	\$15,843	\$595,977	\$17,675,340	5,744	\$5,901	\$6,344	\$443
Merced	600	\$35,833,840	\$7,344,736	\$64,972	\$543,160	-\$687,909	\$1,636,737	\$44,735,536	14,539	\$14,791	\$15,139	\$348
MiraCosta	600	\$0	\$69,906,449	\$744,664	\$2,435,133	\$0	\$5,772,744	\$78,858,990	22,800	\$20,703	\$23,400	\$2,698
Monterey Peninsula	600	\$18,720,671	\$13,010,464	\$171,785	\$523,248	-\$257,148	\$2,549,241	\$34,718,261	10,415	\$11,415	\$11,015	-\$400
Mt. San Antonio	600	\$96,727,520	\$14,443,887	\$169,510	\$344,203	\$1,244,868	\$7,442,945	\$120,372,933	30,065	\$29,827	\$30,665	\$838
Mt. San Jacinto	600	\$27,390,275	\$18,966,774	\$136,234	\$994,833	-\$3,969,107	\$2,955,928	\$46,474,937	15,104	\$15,048	\$15,704	\$656
Napa Valley	600	\$6,856,259	\$20,865,901	\$230,571	\$861,235	-\$4,012,999	\$1,876,484	\$26,677,451	8,670	\$9,033	\$9,270	\$237
North Orange County	1,800	\$80,397,504	\$51,180,714	\$314,666	\$2,826,140	-\$3,526,186	\$9,980,003	\$141,172,841	33,705	\$34,326	\$35,505	\$1,180
Ohlone	600	\$19,805,833	\$12,009,724	\$122,755	\$787,321	\$1,618,249	\$3,714,448	\$38,058,330	12,369	\$12,410	\$12,969	\$559
Palo Verde	600	\$9,460,739	\$1,085,663	\$4,750	\$45,847	-\$143,140	\$240,709	\$10,694,568	3,476	\$4,089	\$4,076	-\$13
Palomar	600	\$27,209,545	\$52,533,525	\$609,662	\$1,735,669	-\$5,703,466	\$8,251,421	\$84,636,356	23,811	\$23,258	\$24,411	\$1,154
Pasadena	600	\$67,301,469	\$16,986,703	\$178,282	\$748,679	-\$590,770	\$8,568,485	\$92,192,848	25,134	\$25,078	\$25,734	\$656
Peralta	3,000	\$66,130,753	\$13,993,704	\$74,168	\$1,039,959	\$6,552,320	\$6,691,373	\$94,482,277	25,534	\$26,939	\$28,534	\$1,595

	Basic										Actual	Formula	Change from
	Service	General	Property	Property	Property		Enrollment	Gen Appt.		GA&PTR	2012-13	2013-14	2012-13
District	Fee	Apportionment	Taxes Secured	Taxes Suplmt	Taxes Unsecured	ERAF	Fees	Prop Tax. Fee Rev		x rate *	Dues	Dues	Dues
Rancho Santiago	1,800	\$81,597,569	\$35,897,784	\$229,754	\$1,471,379	-\$2,511,684	\$7,588,394	\$124,273,196	\$30,748	\$31,674	\$32,548	\$874	
Redwoods	600	\$16,466,839	\$8,657,694	\$40,992	\$341,403	-\$1,032,560	\$1,208,293	\$25,682,661	\$8,347	\$8,620	\$8,947	\$327	
Rio Hondo	600	\$47,942,408	\$4,448,200	\$49,469	\$113,301	-\$152,373	\$2,873,428	\$55,274,433	\$17,964	\$19,088	\$18,564	-\$524	
Riverside	2,400	\$87,886,268	\$26,947,246	\$189,670	\$1,393,108	-\$5,635,321	\$7,855,743	\$118,636,714	\$29,761	\$31,024	\$32,161	\$1,137	
San Bernardino	1,800	\$49,968,229	\$17,829,475	\$159,165	\$937,886	-\$6,970,763	\$3,357,896	\$65,281,888	\$21,217	\$21,008	\$23,017	\$2,009	
San Diego	2,400	\$97,098,489	\$64,239,040	\$865,348	\$2,509,350	\$0	\$10,375,758	\$175,087,985	\$39,640	\$41,439	\$42,040	\$602	
San Francisco	600	\$95,584,664	\$20,323,061	\$0	\$1,514,858	\$25,453,966	\$10,074,939	\$152,951,488	\$35,767	\$35,188	\$36,367	\$1,178	
San Joaquin Delta	600	\$46,335,711	\$18,518,618	-\$14,444	\$1,087,591	\$2,015,511	\$3,838,976	\$71,781,963	\$21,562	\$21,403	\$22,162	\$759	
San Jose-Evergreen	1,800	\$601,622	\$56,516,936	\$1,036,408	\$5,031,419	\$0	\$4,351,586	\$67,537,971	\$20,819	\$21,663	\$22,619	\$956	
San Luis Obispo County	600	\$11,198,774	\$27,457,805	\$201,871	\$667,433	\$178,493	\$3,819,518	\$43,523,894	\$14,145	\$14,413	\$14,745	\$332	
San Mateo County	2,400	-\$54,397	\$84,528,934	\$1,477,359	\$4,384,209	\$0	\$7,944,867	\$98,280,972	\$26,199	\$27,321	\$28,599	\$1,279	
Santa Barbara	600	\$40,099,801	\$20,596,135	\$208,782	\$861,855	\$0	\$7,119,241	\$68,885,814	\$22,388	\$20,208	\$22,988	\$2,780	
Santa Clarita	600	\$49,072,449	\$11,221,908	\$131,185	\$489,180	-\$398,132	\$5,868,876	\$66,385,466	\$21,575	\$19,890	\$22,175	\$2,285	
Santa Monica	600	\$72,534,643	\$10,633,722	\$84,532	\$434,813	\$739,934	\$11,513,579	\$95,941,223	\$25,790	\$24,847	\$26,390	\$1,543	
Sequoias	600	\$30,396,033	\$11,321,530	\$33,471	\$628,064	-\$3,161,104	\$1,935,260	\$41,153,254	\$13,375	\$13,504	\$13,975	\$471	
Shasta-Tehama-Trinity	600	\$20,784,252	\$12,171,179	\$26,337	\$617,240	-\$1,361,993	\$2,194,936	\$34,431,951	\$11,190	\$11,490	\$11,790	\$300	
Sierra Joint	600	\$9,508,872	\$50,932,828	\$263,160	\$1,232,251	\$1,210,589	\$5,484,450	\$68,632,150	\$22,305	\$20,346	\$22,905	\$2,560	
Siskiyou Joint	600	\$9,631,365	\$3,246,763	\$4,230	\$148,830	-\$108,677	\$509,461	\$13,431,972	\$4,365	\$5,009	\$4,965	-\$43	
Solano County	600	\$31,229,502	\$8,526,424	\$17,791	\$433,912	-\$580,364	\$3,151,602	\$42,778,867	\$13,903	\$14,112	\$14,503	\$391	
Sonoma County	600	\$39,772,276	\$37,727,264	\$205,667	\$1,533,327	\$481,267	\$7,770,475	\$87,490,276	\$24,311	\$23,360	\$24,911	\$1,551	
South Orange County	1,800	\$0	\$138,395,772	\$885,757	\$5,720,643	\$0	\$15,593,676	\$160,595,848	\$37,104	\$34,271	\$38,904	\$4,634	
Southwestern	600	\$47,729,481	\$16,576,380	\$161,149	\$652,352	\$0	\$4,596,191	\$69,715,553	\$21,200	\$20,665	\$21,800	\$1,135	
State Center	1,800	\$86,175,804	\$32,039,356	\$179,624	\$1,704,928	-\$4,519,808	\$5,759,178	\$121,339,082	\$30,234	\$31,377	\$32,034	\$657	
Ventura County	2,400	\$59,397,397	\$49,196,933	\$492,001	\$1,556,045	-\$3,109,106	\$11,376,796	\$118,910,066	\$29,809	\$30,720	\$32,209	\$1,489	
Victor Valley	600	\$34,736,137	\$10,367,314	\$66,714	\$545,303	-\$4,117,930	\$1,771,239	\$43,368,777	\$14,095	\$14,341	\$14,695	\$354	
West Hills	1,800	\$22,392,578	\$4,372,584	\$12,224	\$223,425	-\$1,054,508	\$902,033	\$26,848,336	\$8,726	\$10,406	\$10,526	\$120	
West Kern	600	\$5,302,721	\$11,098,621	\$182,796	\$587,987	\$0	\$721,539	\$17,893,664	\$5,815	\$6,056	\$6,415	\$359	
West Valley-Mission	1,800	\$5,363,873	\$59,773,099	\$0	\$5,220,196	\$0	\$7,264,091	\$77,621,259	\$22,584	\$22,993	\$24,384	\$1,391	
Yosemite	1,800	\$45,262,447	\$28,933,189	-\$17,446	\$1,539,410	-\$2,546,031	\$3,929,199	\$77,100,768	\$22,493	\$23,314	\$24,293	\$979	
Yuba	1,800	\$18,448,555	\$19,117,489	\$71,439	\$1,086,094	-\$45,089	\$1,469,612	\$40,148,100	\$13,048	\$14,599	\$14,848	\$249	
TOTALS	81,600	2,993,774,044	1,894,964,954	20,201,451	89,986,796	(29,874,860)	365,336,537	4,969,052,385	1,446,869	1,464,497	1,528,469	\$63,972	

* Rate
GA&PTR&SF up to \$60,000,000 x (0.000325), plus
GA&PTR&SF over \$60,000,000 x (0.000175)