

Southwestern College Adopted Budget Workshop For Fiscal Year 2017-18

September 21, 2017

Linking Strategic Planning to Budget

➤ Student Access

- Student-centered climate that provides equal access to educational achievement through collaboration that values diversity

➤ Student Success

- Promote a culture of academic success by creating a safe and supporting environment that enables students to achieve their educational goals

➤ Teaching and Learning

- Provide excellent instruction, develop culture of independent thinkers and learners

➤ Economic, Workforce, and Community Development

- Contribute to the regions economic revitalization

Linking Strategic Planning to Budget

➤ Human Resources

- Recruit, hire, train qualified diverse staff, faculty and administrators, demonstrating its commitment to providing an equitable and inclusive environment

➤ Physical and Financial Resources

- SWC will act in a responsible, accountable and transparent manner
- SWC will provide that the college's design and infrastructure meet evolving needs of students, faculty, staff and the community

➤ Organizational Effectiveness

- Effective implementation of goals and strategies by cultivating and sustaining processes, systems, and culture

➤ Technology and Research

- Meet current and future technology needs

Budget Guiding Principals

- **Ensure transparency in the budget process**
- **Plan and budget for contractual obligations and State requirements**
- **Ensure short-term and long-term budget sustainability**
 - One-time funds used for one-time expenses
 - Consider ongoing costs of new commitments
 - Develop long range plan to address future liabilities
- **Maintain reserves for future uncertainties**
- **Ensure short-term and long-term budget sustainability**
- **Budget FTES based on realistic projections**

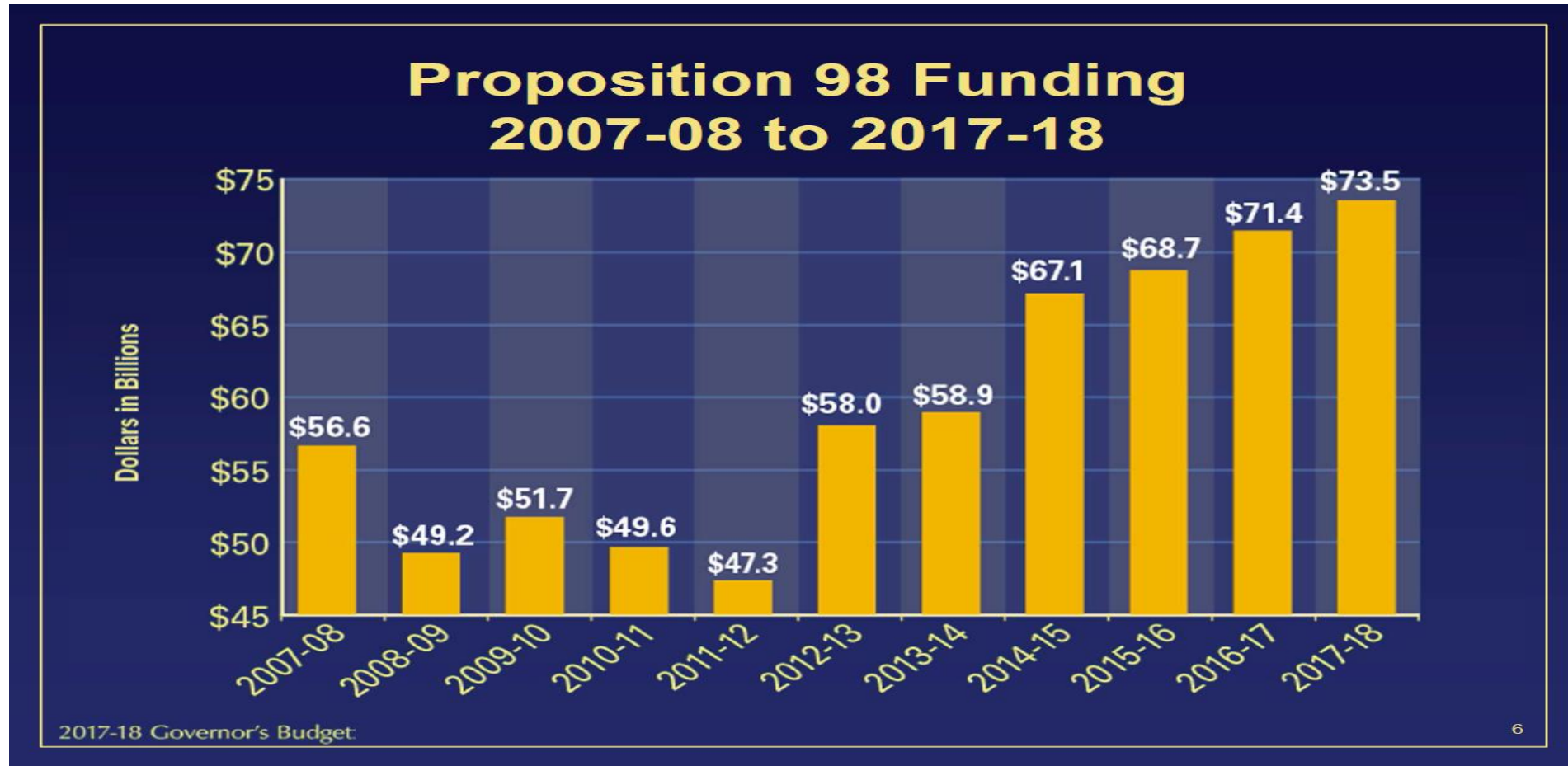
Overview

- **Brief Overview of State Economy**
- **State Budget Act Impacts on Community Colleges and Southwestern College**
- **Adopted Budget Highlights**
- **Next Steps**

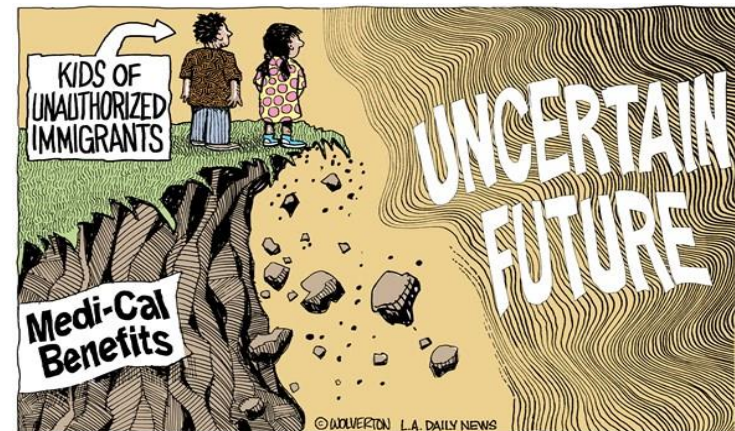
Impacts of a Dynamic Economy

- Although the State economy is continuing to expand, it is slowing significantly
- Current recession recovery has lasted 3 years longer than average length
- Worries over possible changes to existing Federal fiscal policy

Prop 98 Funding Growth is Slowing



Preparing for the Unknown



2017-18 State Budget and Impacts

Governor's Budget Overview

- **Governor's Budget Focus This Year Is To Preserve Core Achievements**
 - **Continuing to Invest in Education**
 - Maintaining affordability, supporting student success, strengthening workforce pathways
 - **Strengthen Infrastructure/Paying Down Debt**
 - Prepare for next recession build rainy day fund
 - Improve infrastructure for road and highway maintenance
 - **Countering the effects of Poverty**
 - Child Care, SSI increases
 - Minimum wage increases to \$11 per hour in 2018, and to \$15 per hour over time
 - **Addressing Climate Change**
 - Clean transportation
 - Pollutant reduction

State Budget Act Highlights Ongoing Funding

- **Cost of Living Adjustment (COLA), 1.56% Increase**
 - Community Colleges - \$97 million
 - SWC - \$1.3 million
 - COLA also allocated to EOPS, DSPS, CARE, CalWORKs, and CCTP
- **Access/Growth, 1.0 % increase system-wide**
 - Community Colleges – \$57.8 million
 - SWC – 0.5%, \$344,305 possible
 - SWC will not anticipate capturing this growth
 - SWC will be pulling Summer 2017 FTES to achieve the 2016-17 FTES target
 - We will be in stabilization in 2017-18

State Budget Act Highlights

Ongoing Funding Continued

- **Base Augmentation**
 - Community Colleges - \$183.6 million
 - SWC - \$2.4 million
- **Online Education Initiative**
 - Community Colleges – \$10 million
 - This is a system allocation that will not be allocated to sites
 - State to purchase LMS system & provide to colleges for free
- **Part-Time Faculty Office Hours**
 - Community College – \$5 million
 - SWC – Estimated at \$50,000. Allocation based on college expenditures and the number of colleges that apply

State Budget Act Highlights One-Time Funds

- **Guided Pathways**
 - Community Colleges - \$150 million
 - SWC – TBD, allocation model to be determined
- **Equal Employment Opportunity Funds**
 - Community Colleges - \$1.82 million
 - SWC - \$50,000, Allocated to sites with qualifying EEO plan
- **Integrated Library Systems**
 - Community Colleges - \$6 million
 - SWC – \$0, this is a system-wide allocation cloud-based library catalog
- **Innovation Awards**
 - Community Colleges - \$20 million
 - SWC – Competitive application & award process

State Budget Act Highlights

One-Time Funds Continued

- **Scheduled Maintenance/Instructional Materials**
 - Community Colleges - \$76.8 million
 - SWC - \$1.0 million
- **Proposition 39 Energy Projects**
 - Community Colleges - \$46.5 million, down from \$49.2 million in 2016-17
 - SWC - \$535,402, in 2016-17 SWC received \$605,656
- **Mandated Claims One-Time Augmentation**
 - Community Colleges - \$0, down from \$105.5 million in 2016-17
 - SWC - \$0, down from \$1.4 million in 2016-17

SWC's Estimated Revenue Increases

➤ Base Allocation Increase	\$2.4 M
➤ Cost Of Living Adjustment Unrestricted	\$1.3 M
➤ Faculty Office Hours allocation estimate	\$ 50 K
➤ Equal Employment Opportunity	\$ 50 K
➤ Full-time Student Success Grant	\$1.1 M
➤ Proposition 39 Clean Energy	\$ 535 K
➤ Scheduled Maintenance/IELM Funds	\$1.0 M
➤ 1.0% Enrollment Growth/Restoration	\$ 0
➤ FTES base is 15,594, Growth will not be possible	

Budget Building Assumptions

- **Use State Budget Act to build 2017-18 Adopted Budget**
- **Develop a balanced budget for 2017-18, with no use of reserves to offset operational costs**
- **Budget for increased operational costs of new facilities**
- **Growth funds will not be included in the 2017-18 budget**
 - **Based on our current 2016-17 FTES, SWC will be in stabilization in 2017-18**
 - **Adjust course offerings to ensure Centers all reach the 1,000 FTES mark by the end of 2017-18**
- **Ending balance used as a contingency fund for 2017-18**

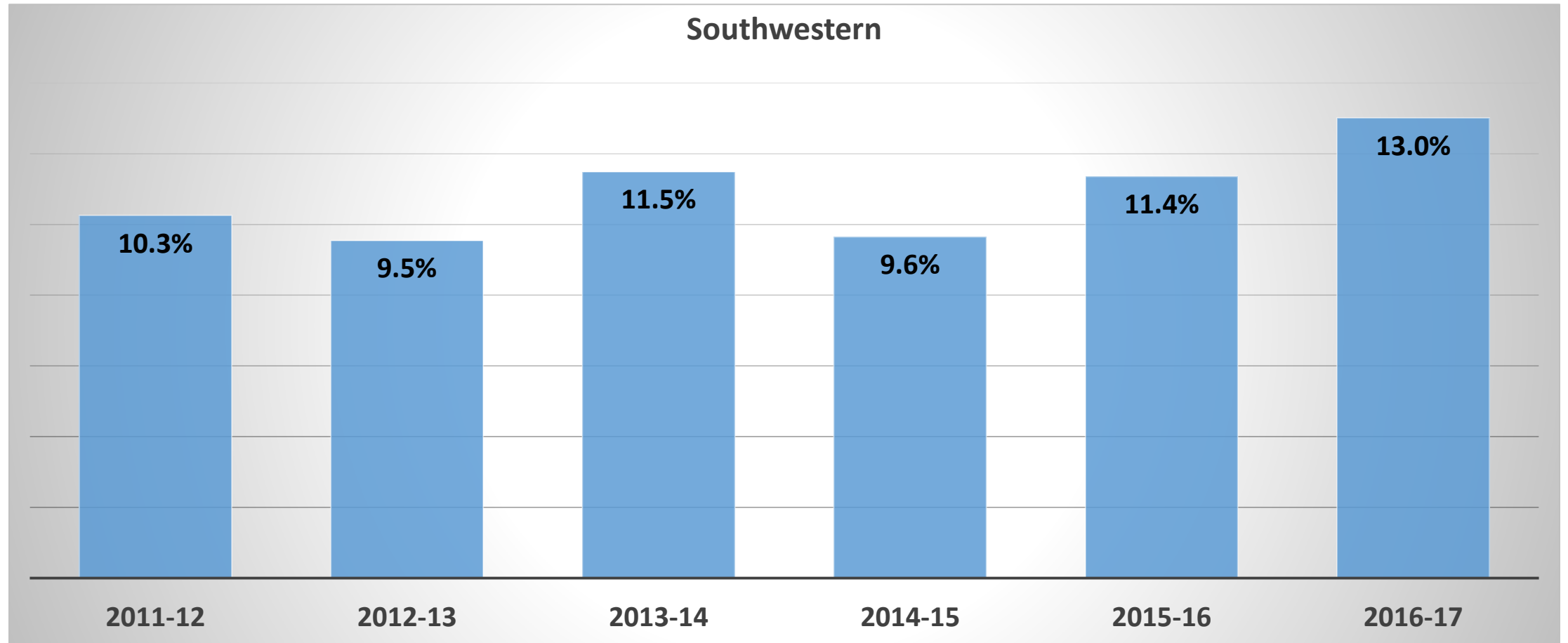
SWC's Adopted Budget Assumptions

- **Funded vacant positions are filled**
 - 58 Positions, totaling \$3.5M
 - Note this figure changes daily as hiring continues
- **District utilizes stability option in 2017-18**
 - Growth funds not included in revenues
- **District uses a Revenue Shortfall percentage of 0.5%**
 - Advanced Apportionment is set at 1.47%
 - State feels that this is over estimated
- **2016-17 Available ending balance**
 - \$12.56 million which includes Board Contingency of \$6.7 million
 - Increase of \$943,473 from prior year mostly from deficit factor removal

Ending Balance Amounts

	FY14-15 Actual	FY15-16 Actuals	FY16-17 Unaudited Actuals	FY17-18 Tentative	FY17-18 Adopted
SUMMARY OF OPERATIONS:					
Beginning Balance	\$ 9,460,983	\$ 8,404,996	\$ 11,624,240	\$ 11,624,240	\$ 12,567,713
Adjustments					
Adjusted Beginning Balance	\$ 9,460,983	\$ 8,404,996	\$ 11,624,240	\$ 11,624,240	\$ 12,567,713
Income	\$ 87,780,062	\$ 102,346,906	\$ 97,607,395	\$ 96,118,786	\$ 95,944,755
Transfers Between Restricted and Unrestricted	(664,907)	(978,459)	(1,342,238)	-	-
Total Income	\$ 87,115,155	\$ 101,368,447	\$ 96,265,157	\$ 96,118,786	\$ 95,944,755
Total Funds Available for Distribution	\$ 96,576,138	\$ 109,773,443	\$ 107,889,397	\$ 107,743,026	\$ 108,512,468
Less Expenditures	88,171,142	98,149,203	95,321,684	96,118,786	96,944,755
Total Ending Balance	\$ 8,404,996	\$ 11,624,240	\$ 12,567,713	\$ 11,624,240	\$ 11,567,713

Ending Balance Trends



General Apportionment Information, Schedule C

**CALIFORNIA COMMUNITY COLLEGES
2017-18 ADVANCE PRINCIPAL APPORTIONMENT
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT**

EXHIBIT C

Workload Measures	Base Funding	Marginal Funding	Base FTES	Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	5,072.111754	5,151.236729	15,348.520	66.173	0.000	0.000	15,414.693	0.000	15,414.693
Noncredit FTES	3,050.003561	3,097.583616	228.330	0.984	0.000	0.000	229.314	0.000	229.314
CDCP FTES	5,072.111786	5,151.236729	17.280	0.074	0.000	0.000	17.354	0.000	17.355
Total FTES			15,594.130	67.232	0.000	0.000	15,661.362	0.000	15,661.362

- **SWC Base FTES is calculated at 15,594.130**
- **SWC has a potential to grow by 67.232 FTES**
 - **SWC will not achieve growth, not included in budget**

Advanced Apportionment Base Revenue

FTES Funding Allocation

• Credit Base FTES Revenue	\$ 77,849,409
• Non-Credit Base FTES Revenue	696,407
• Career Develop/College Prep	<u>87,646</u>
• Total Base FTES Revenue	\$ 78,633,462

Basic Revenue Allocation

• Single District mid-sized college	\$ 4,866,469
• 3 approved Centers (1,216,617 ea.)	<u>3,649,851</u>
• Total basic Allocation	\$ 8,516,320

Unrestricted General Fund Base Revenue

Basic Allocation	\$ 8,516,320
FTES Funding (base FTES/Restoration)	78,633,462
Inflation Adjustment (COLA) 1.56%	1,359,537
Growth potential (0.5% allocated to SWC)	344,305
Base Increase	<u>2,392,165</u>
Total Computational Revenue	\$ 91,245,789
Less 0.5% Estimated Revenue Shortfall	- 456,229
Less Growth (not achievable)	- <u>344,305</u>
Total Unrestricted Base Revenue	\$ 90,445,255

Base Revenue Trends

Description	2015-16	2016-17	2017-18	2017-18	
	Audited	Unaudited	Tentative	Adopted	
	Actual	Actuals	Budget	Budget	
Principal Apportionment, Faculty Hiring and EPA	\$ 57,287,561	\$ 56,844,630	\$ 62,410,672	\$ 58,911,876	
Tax Relief Subvention	178,917	178,229	175,000	175,000	
Tax Allocation, Secured	21,166,020	23,414,763	22,000,000	25,021,078	
Supplemental Tax	780,424	631,179	500,000	500,000	
Tax Allocation, Unsecured	717,599	748,422	700,000	700,000	
Enrollment Fees	4,128,238	4,444,618	4,130,000	4,387,301	
Redevelopment and Residual	756,194	1,145,058	750,000	750,000	
Total Base Revenue	\$ 85,014,953	\$ 87,406,899	\$ 90,665,672	\$ 90,445,255	

Federal Revenue Trends

Description	2015-16	2016-17	2017-18	2017-18	
	Audited Actual	Unaudited Actuals	Tentative Budget	Adopted Budget	
Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Federal Work Study Admin Allowance	15,709	18,646	18,000	18,000	
Pell Admin Allowance	34,225	35,025	28,000	28,000	
SEOG Admin Allowance	19,765	19,827	16,000	16,000	
Federal Other	128,543	144,990	130,000	130,000	
Total Federal Revenue	\$ 223,242	\$ 243,488	\$ 217,000	\$ 217,000	

Other State Revenue Trends

Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget	
BOGG (2%)	\$ 285,312	\$ 283,524	\$ 273,337	\$ 262,833	
Part Time Faculty Allocation and Office hrs	319,184	343,289	333,876	373,025	
Lottery Proceeds	2,381,013	1,852,245	2,258,983	2,276,724	
Mandated Costs	431,870	1,850,564	431,870	431,870	
Other	9,185,206	2,124,438	0	0	
Other State Revenue	\$ 12,602,585	\$ 6,454,060	\$ 3,298,066	\$ 3,344,452	

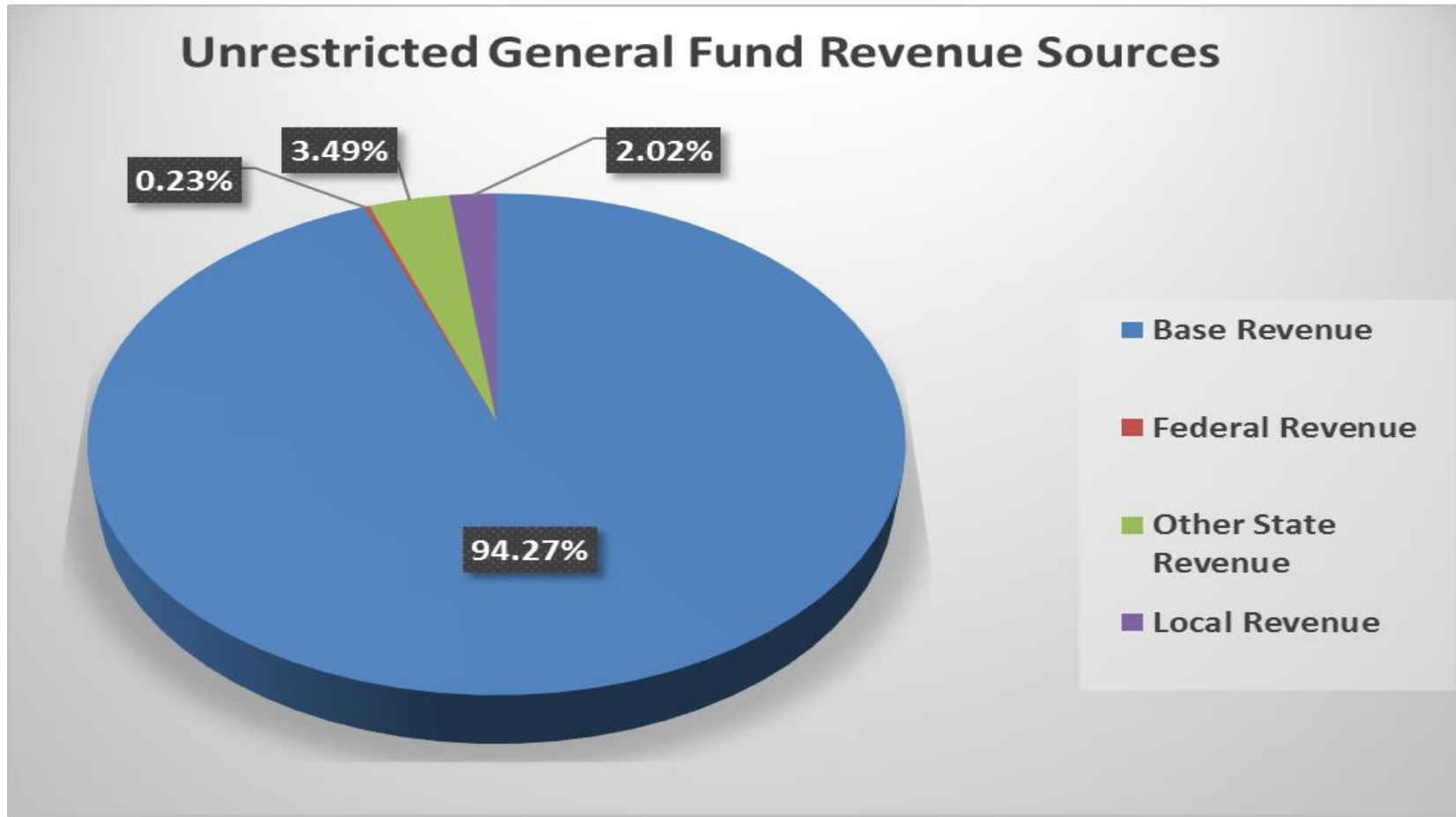
Local Revenue Trends

Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget	
Interest Income	\$ 131,027	\$ 268,532	\$ 85,000	\$ 85,000	
Other Student Fees	80,000	215,697	206,048	206,048	
Tuition Fees	1,236,178	1,121,767	1,397,000	1,397,000	
Local - Child-Care and Other	449,531	554,714	250,000	250,000	
Transfer from Parking			-	-	
Transfer from Bookstore			-	-	
Transfer from Capital Outlay/Insurance Funds	-	-	-	-	
Other Local Revenue	\$ 1,896,736	\$ 2,160,710	\$ 1,938,048	\$ 1,938,048	

Total Unrestricted Revenue Comparison

Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget	
Total Base Revenue	\$ 85,014,953	\$ 87,406,899	\$ 90,665,672	\$ 90,445,255	
Total Federal Revenue	\$ 223,242	\$ 243,488	\$ 217,000	\$ 217,000	
Other State Revenue	\$ 12,602,585	\$ 6,454,060	\$ 3,298,066	\$ 3,344,452	
Other Local Revenue	\$ 1,896,736	\$ 2,160,710	\$ 1,938,048	\$ 1,938,048	
Total Revenue	\$ 99,737,516	\$ 96,265,157	\$ 96,118,786	\$ 95,944,755	

Revenue by Percentage



Unrestricted General Fund Personnel Expense

Object	Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget
511	Instructional Salaries	\$ 17,324,529	\$ 17,145,876	\$ 19,937,995	\$ 19,591,316
512	Non-inst Salaries, Contract	7,945,702	7,398,087	6,344,856	6,283,565
513	Instructional Salaries, Other	16,116,314	15,203,137	15,557,000	15,557,000
514	Non-Inst Salaries, Other	573,677	680,642	796,919	796,919
	Academic Salaries	\$ 41,960,222	\$ 40,427,742	\$ 42,636,770	\$ 42,228,800
521	Non-Inst Salaries, Full-time	\$ 17,285,571	\$ 16,688,632	\$ 18,431,534	18,301,233
522	Instructional Salaries	2,029,296	1,911,782	1,925,802	1,917,726
523	Non-inst Salaries, Other	1,864,310	1,712,759	1,092,290	1,092,290
524	Instructional Aides	720,593	817,443	743,543	743,543
	Non-academic salaries	\$ 21,899,770	\$ 21,130,616	\$ 22,193,169	\$ 22,054,792
531	State Teachers Retirement	\$ 6,602,397	\$ 6,603,332	\$ 5,546,233	\$ 5,826,689
532	PERS	2,315,862	2,728,836	3,240,606	3,203,022
533	Social Security	2,213,552	2,154,934	2,332,836	2,314,869
534	Health & Welfare Benefits	5,822,135	8,061,196	6,883,220	6,843,430
535	State Unemployment Insurance	145,222	181,912	32,592	132,319
536	Worker's Compensation Ins	1,893,507	1,855,153	2,007,655	1,990,829
	Benefits	\$ 18,992,675	\$ 21,585,363	\$ 20,043,142	\$ 20,311,158
500	Vacant positions - savings			\$ (1,000,000)	\$ (1,000,000)
	Total Personnel	\$ 82,852,667	\$ 83,143,721	\$ 83,873,081	\$ 83,594,750

Unrestricted General Fund Supply and Operating Expenses

Object	Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget	
541	Text books, first-aid and software	\$ 126,828	\$ 62,534	\$ 68,974	\$ 68,974	
542	Books and Manuals	-	25,015	26,519	26,519	
543	Instructional supplies	123,839	596,882	424,548	424,548	
544	Non-instructional supplies	1,186,093	1,167,551	1,346,336	1,346,336	
545	Repair supplies and cash short	102,154	107,163	30,300	30,300	
	Total	\$ 1,538,914	\$ 1,959,145	\$ 1,896,677	\$ 1,896,677	
551	Contract services	\$ 1,147,575	\$ 1,241,262	\$ 1,158,772	\$ 1,193,772	
552	Travel and business related	409,903	431,303	440,105	450,105	
553	Dues and memberships	155,281	159,223	172,128	172,128	
554	Insurance	776,251	766,865	915,000	915,000	
555	Utilities	2,083,526	1,999,787	2,151,719	2,151,719	
556	Maintenance contracts	2,564,272	2,481,926	3,196,135	3,196,135	
557	Audit, legal and election	808,957	1,082,021	632,000	701,300	
558	Bank fees and postage	578,716	336,203	395,568	395,568	
559	Indirect expenses (contra)	(75,813)	(90,545)	(90,000)	(90,000)	
	Total	\$ 8,448,668	\$ 8,408,045	\$ 8,971,427	\$ 9,085,727	

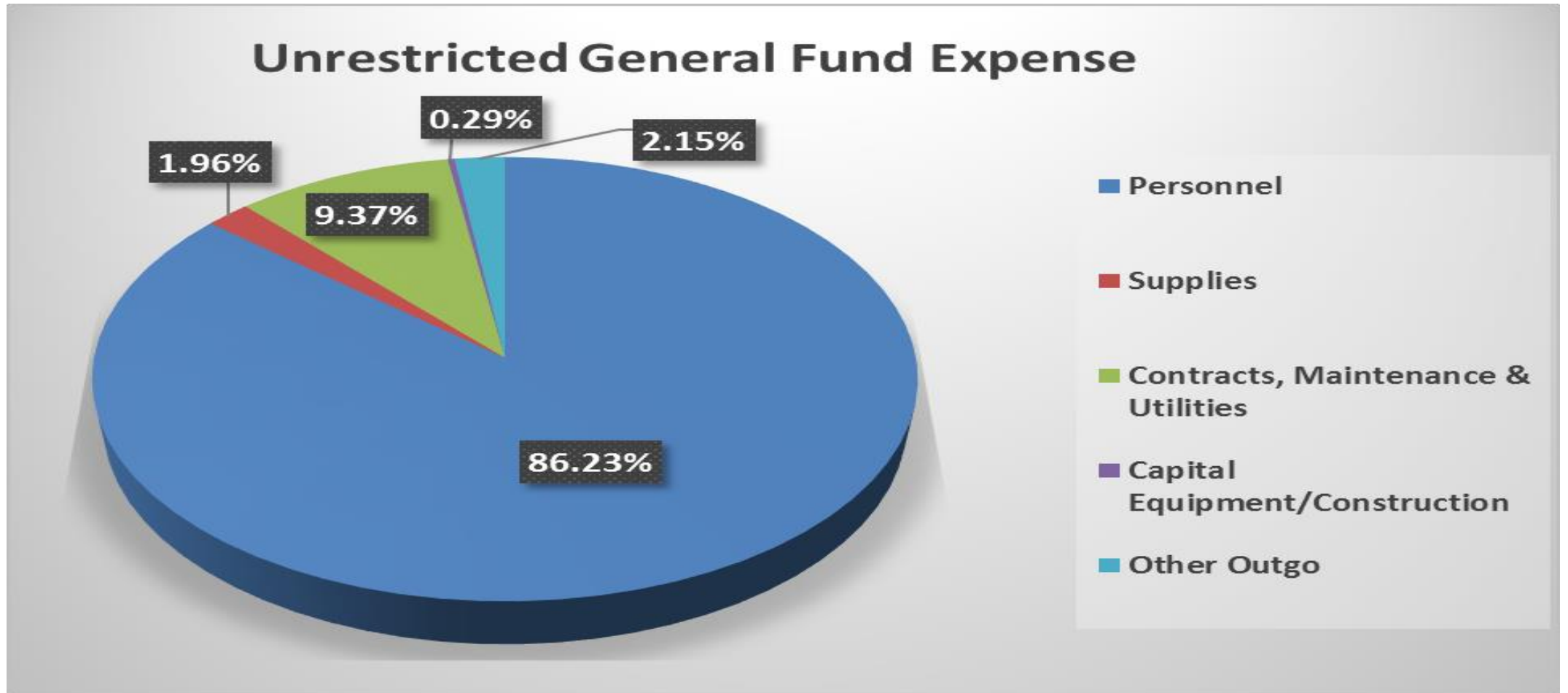
Unrestricted General Fund Capital and Transfer Expense

Object	Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget
561	Sites and improvements	\$ 20,707	\$ -	\$ -	\$ -
563	Library books	75,162	76,550	69,000	69,000
564	Equipment	272,572	214,496	210,468	210,468
	Total	\$ 368,441	\$ 291,046	\$ 279,468	\$ 279,468
573	Other Outgo/Transfer		\$ 39,112		\$ 812,133
575	Grants and waivers	1,140	88,518	1,000	1,000
576	Student aid	310,368	49,859	175,000	175,000
579-1	Contingency	2,607,463	1,342,238	822,133	1,000,000
579-2	Program Review Initiatives	3,000,000	-	100,000	100,000
	Total	\$ 5,918,971	\$ 1,519,727	\$ 1,098,133	\$ 2,088,133
	Total Other Expense	\$ 16,274,994	\$ 12,177,963	\$ 12,245,705	\$ 13,350,005
	Total Expenses	\$ 99,127,661	\$ 95,321,684	\$ 96,118,786	\$ 96,944,755

Unrestricted Fund Expense Comparison

Description	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget
Expenses			
Academic Salaries	\$ 40,427,742	\$ 42,636,770	\$ 42,228,800
Classified Salaries	21,130,616	22,193,169	22,054,792
Employee Benefits	21,585,363	20,043,142	20,311,158
Vacant positions - savings	0	(1,000,000)	(1,000,000)
Total Personnel Expense	\$ 83,143,721	\$ 83,873,081	\$ 83,594,750
Supplies and Materials	\$ 1,959,145	\$ 1,896,677	\$ 1,896,677
Operating - Utilities and Service	8,408,045	8,971,427	9,085,727
Capital Outlay	291,046	279,468	279,468
Other Outgo	1,519,727	1,098,133	2,088,133
Total Other Expense	\$ 12,177,963	\$ 12,245,705	\$ 13,350,005
Total Expenses	\$ 95,321,684	\$ 96,118,786	\$ 96,944,755

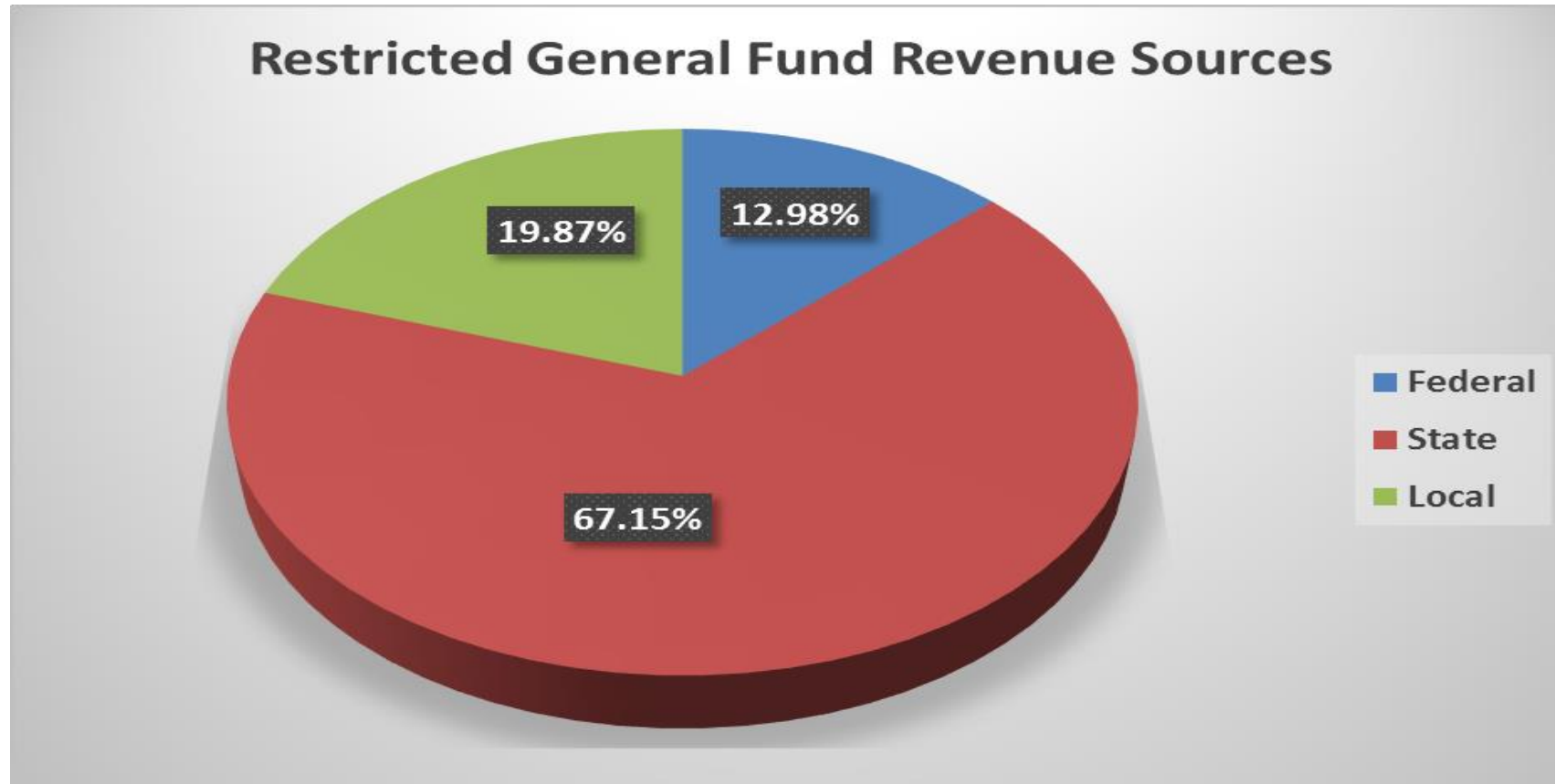
Unrestricted Fund Expense Percentages



Restricted Fund Revenue

Object	Description	2015-16	2016-17	2017-18	2017-18
		Audited	Unaudited	Tentative	Adopted
		Actual	Actuals	Budget	Budget
481	Federal Revenue	\$ 3,028,273	\$ 2,813,300	\$ 2,784,045	\$ 3,307,856
486	State Revenue	15,485,175	16,951,268	15,370,449	17,115,395
488	Local Revenue	4,108,175	3,958,730	5,053,604	5,065,104
	Total Revenue	\$ 22,621,623	\$ 23,723,298	\$ 23,208,098	\$ 25,488,355

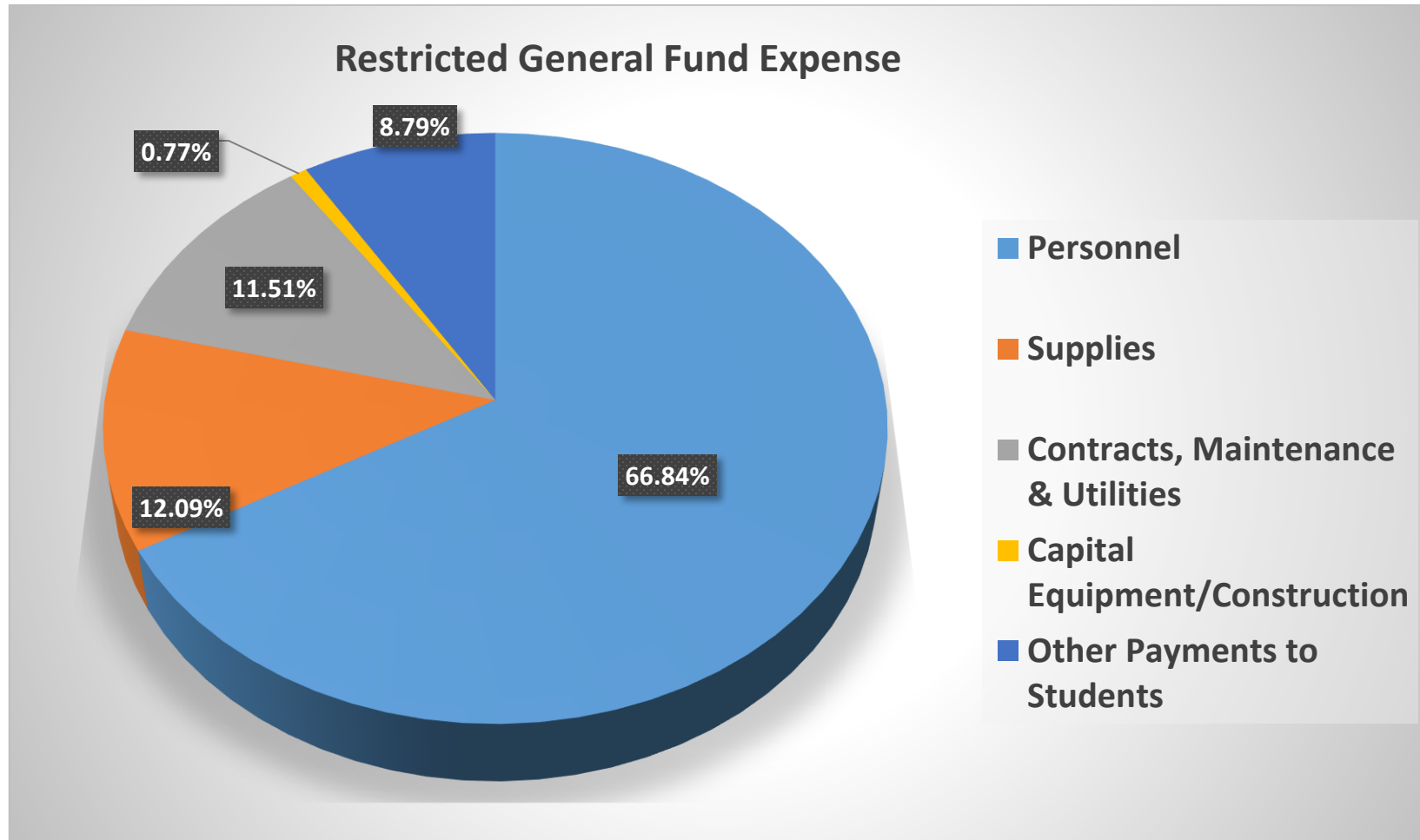
Restricted Fund Revenue by Percentage



Restricted Fund Expense Roll Up

Object	Description	2015-16 Audited Actual	2016-17 Unaudited Actuals	2017-18 Tentative Budget	2017-18 Adopted Budget
	Non-Academic Salaries	\$ 7,031,241	\$ 7,832,806	\$ 7,752,481	\$ 8,432,862
	Benefits	\$ 2,630,312	\$ 3,635,492	\$ 3,708,593	\$ 3,736,264
	Total Supplies	\$ 4,114,572	\$ 2,668,887	\$ 2,567,377	\$ 3,082,699
	Operating	\$ 2,690,791	\$ 2,670,849	\$ 2,721,469	\$ 2,932,978
	Capital Outgo	\$ 700,852	\$ 276,113	\$ 167,163	\$ 197,511
	Student Payments	\$ 1,281,979	\$ 1,793,991	\$ 1,359,155	\$ 2,239,159
	Total Expense	\$ 22,621,623	\$ 23,940,361	\$ 23,208,098	\$ 25,488,355
	Excess Revenue	\$ -	\$ (217,063)	\$ -	\$ -

Restricted Fund Expense by Percentage



Other Funds

Bookstore Revenue & Expense

	AUDITED	AUDITED	UNAUDITED	TENTATIVE	ADOPTED
	ACTUAL	ACTUAL	ACTUALS	BUDGET	BUDGET
	2014-2015	2015-2016	2016-17	2017-2018	2017-2018
9720 Beginning Fund Balance	\$ 1,901,217	\$ 1,988,419	\$ 2,021,147	\$ 2,061,108	\$ 2,357,504
Revenue					
Sales	\$ 3,133,804	\$ 3,234,382	\$ 3,473,291	\$ 3,376,237	\$ 3,376,237
Other Income	34,308	45,196	45,380	35,796	35,796
Total Revenue	\$ 3,168,112	\$ 3,279,578	\$ 3,518,671	\$ 3,412,033	\$ 3,412,033
Expenses					
2000 Classified & Student Salaries	\$ 506,426	\$ 581,627	\$ 517,964	\$ 561,484	\$ 561,484
3000 Employee Benefits	121,085	131,228	138,510	110,559	110,559
4000 Supplies & Replacement	2,287,116	2,358,520	2,350,350	2457868	2,457,868
5000 Other Operating Costs	165,254	169,744	175,397	191,200	191,200
6000 Capital Outlay and transfers out	1,029	5,731	93	50,000	50,000
Total Expenses	\$ 3,080,910	\$ 3,246,850	\$ 3,182,314	\$ 3,371,111	\$ 3,371,111
9720 Ending Fund Balance	\$ 1,988,419	\$ 2,021,147	\$ 2,357,504	\$ 2,102,030	\$ 2,398,426

Food Service by Location

	CAFETERIA	TRADEWINDS	CAFÉ	CONCESSIONS	COMBINED
Revenue					
Sales	\$ 650,000	\$ 170,000	\$ 810,000	\$ 55,000	\$ 1,685,000
Pepsi contribution and commissions	79,000				79,000
Vending machine revenue	7,200				7,200
Other income	5,000	500	2,500	3,000	11,000
Transfers-in		1,800	4,500		6,300
Total revenue	\$ 741,200	\$ 172,300	\$ 817,000	\$ 58,000	\$ 1,788,500
Expenses					
2000 Classified & student salaries	\$ 410,000	\$ 75,000	\$ 230,000	\$ 9,500	\$ 724,500
3000 Employee benefits	130,000	25,000	70,000		225,000
4000 Supplies	400,000	90,000	400,000	30,000	920,000
5000 Other operating	48,000	15,000	70,000	3,000	136,000
6000 Capital outlay					-
7000 Other outgo and transfers	36,500				36,500
Total Expenses	\$ 1,024,500	\$ 205,000	\$ 770,000	\$ 42,500	\$ 2,042,000
Surplus (Deficit)	\$ (283,300)	\$ (32,700)	\$ 47,000	\$ 15,500	\$ (253,500)

Civic Center Leasing

FY 17-18 ADOPTED BUDGET	AUDITED	UNAUDITED	TENTATIVE	ADOPTED	
	ACTUAL	ACTUALS	BUDGET	BUDGET	
	2015-2016	2016-17	2017-2018	2017-2018	
Description					
Revenue:					
Facility Rentals and Leases	\$ 404,294	\$ 329,536	\$ 400,000	\$ 400,000	
Transfer In	\$ 13,473	-			
		-			
Expenses:					
Classified Contract Salaries	\$ 125,466	\$ 121,872	\$ 130,064	\$ 130,064	
Classified Overtime	26,434	60,203	40,000	40,000	
Hourly Employees	53,974	46,523	52,000	52,000	
Total Payroll	\$ 205,874	\$ 228,598	\$ 222,064	\$ 222,064	
Benefits	\$ 58,431	\$ 12,347	\$ 55,535	\$ 55,535	
		-			
Non Instructional Supplies Materials	\$ 6,645	\$ 11,488	\$ 8,000	\$ 8,000	
Non Instructional Equipment	4,552	3,172	3,000	3,000	
Equipment Replacement	88,770	12,073	10,000	10,000	
Total Supplies	\$ 99,967	\$ 26,733	\$ 21,000	\$ 21,000	
Contract Services	\$ 53,495	\$ 61,858	\$ 42,000	\$ 42,000.00	
Admin Travel	-	-	2,000	2,000	
Total Other	\$ 53,495	\$ 61,858	\$ 44,000	\$ 44,000.00	
Total Expenses	\$ 417,767	\$ 329,536	\$ 342,599	\$ 342,599	

Proposition R Funds

	AUDITED	AUDITED	UNAUDITED	TENTATIVE	ADOPTED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
	2014-2015	2015-2016	2016-17	2017-2018	2017-2018	
Program Management	\$ 2,267,822	\$ 2,264,729	\$ 2,231,702	\$ 2,001,800	\$ 2,001,800	
District Security Systems	2,540,950	13,750	127,300			
H Street Access	35,899					
Devore Stadium/Central Plant	5,106,518					
Solar Initiative	8,867,470	683,036	(50,000)			
Utility Infrastructure	770,387	263,150	787,594	300,000	300,000	
Four pipe loop - (Central Plant)	609,861	1,513,885				
Math and Science	2,815,191	2,533,917	16,431,553	31,940,000	31,190,000	
Wellness Center	2,383,847	9,212,015	32,239,242	18,105,000	19,150,000	
National City Classroom	893,501	3,209,643	12,576,977	10,885,000	7,138,000	
Security Complex	-	19,778	36,398	3,532,000	3,775,000	
Technology	4,326,775	1,150,528	91,105	800,000	800,000	
Performing Arts	264,894	1,983,593	804,851	731,000	731,000	
Utility Hydronics			1,727,486	4,284,000	5,075,000	
Parking structure				603,000	603,000	
Other	12,749		-	136,000	136,000	
Total Budget	\$ 30,895,864	\$ 22,848,024	\$ 67,004,208	\$ 73,317,800	\$ 70,899,800	

Proposition Z Funds

ADOPTED BUDGET 2017-2018

9720 Beginning Fund Balance	\$ -
Income:	
Interest	\$ -
Local Miscellaneous Income	
Sale of Bond Proceeds	140,000,000
Settlements	-
Total Income	<u>\$ 140,000,000</u>
Expense:	
2000 Construction Hourly Salaries	
3000 Construction Benefits	
4000 Supplies	
5000 Operations	3,666,786
6000 Capital Outlay/Renovation	3,153,366
7000 Transfers Out	
Total Expense	<u>\$ 6,820,152</u>
9720 Ending Balance	<u><u>\$ 133,179,848</u></u>

Capital Outlay Projects Continued

	FY17-18 TENTATIVE	FY17-18 ADOPTED	
Proposition 39-Clean Energy			
Chula Vista LED FY17	7,073	-	
HEC National City LED FY17	12,001	-	
Unallocated			
Unallocated FY18	620,000	535,402	
Total	\$ 639,074	\$ 535,402	
Capital Outlay (from General Fund			
Logistical Service (vehicles and carts, etc.)	\$ 67	\$ 67	
Facility Use/CMMS System transfer	\$ 88,287	\$ -	
Total	\$ 88,354	\$ 67	
Program Review			
Program Review	1,478,446	1,293,515	
Total	1,478,446	1,293,515	

Redevelopment Funds

	FY17-18 TENTATIVE	FY17-18 ADOPTED	
Redevelopment Funds			
Bermuda Grass Project	\$ 1,005	\$ 1,005	
Building 600 HVAC	25,014	25,014	
Retaining Wall	30,275	30,247	
Track Repairs	5,273	5,272	
Tree Trimming/Maintenance	44,337	44,337	
Tennis Court Surfacing	13,600	2,200	
Parking Lot Repairs	120,099	71,933	
Building 550 Repairs	40,000	40,000	
Storage Unit Installation	78,417	7,187	
LED Exterior Light Poles	90,000	-	
Grounds Restroom Repairs	14,128	13,841	
Building 1200 Safety Remodel	195,000	193,020	
Building 750 Repairs	59,308	61,707	
Building 550 Repairs	50,258	40,498	
General Campus Repairs	260,535	260,535	
Carpet and Flooring Repair	64,392	64,392	
ADA Access Upgrade	77,286	77,286	
Piping Upgrades	181,194	178,972	
FY18 Unallocated	450,000	450,000	
	\$ 1,800,121	\$ 1,567,447	

Scheduled Maintenance

	FY17-18 TENTATIVE	FY17-18 ADOPTED	
Scheduled Maintenance - Multi-Year			
Lattice Phase III FY15	\$ 5,475	5,475	
ADA Upgrades FY15	85,550	85,550	
Irrigation Controls FY16	34,001	148,759	
Flooring upgrades - various classrooms AFY16	65,431	53,771	
Electrical Upgrade 1 FY16	155,554	29,493	
Lattice Phase IV FY16	165,763	165,763	
Access Road Repair FY16	1,435	1,435	
Drought Tolerant Landscaping FY16	194,102	194,102	
HVAC Controls - CV FY16	230,839	202,813	
Building 400 Electrical Upgrade FY17	237,555	34,400	
Water Line Valve Upgrade FY17	600,000	600,000	
Building 470 Roof Repair/Replace FY17	198,236	198,236	
Structural Repairs FY17	200,000	200,000	
Sewer Line Repairs FY17	252,572	237,085	
Total	\$ 2,426,513	\$ 2,156,883	

Associated Student Organization

	AUDITED	UNAUDITED	TENTATIVE	ADOPTED	
	ACTUAL	ACTUALS	BUDGET	BUDGET	
	2015-2016	2016-17	2017-2018	2017-2018	
Beginning Fund Balance (see note below)	\$ 886,776	\$ 885,415	\$ 849,415	\$ 745,706	
Student Activity Cards - Other revenue	\$ 465,867	\$ 452,483	\$ 308,000	\$ 307,131	
Transfers In	30,000	30,000	30,000	30,000	
Total Revenue	\$ 495,867	\$ 482,483	\$ 338,000	\$ 337,131	
Classified & Student Salaries	\$ 99,138	\$ 102,070	\$ 102,000	\$ 102,000	
Employee Benefits	2,349	2,371	-	2,400	
Supplies & Replacement	297,119	374,827	40,500	209,245	
Other Operating Costs	98,622	142,924	202,500	118,000	
Total Expenses	\$ 497,228	\$ 622,192	\$ 345,000	\$ 431,645	
9720 Ending Fund Balance	\$ 885,415	\$ 745,706	\$ 842,415	\$ 651,192	

Student Center Funds

	AUDITED	UNAUDITED	TENTATIVE	ADOPTED	
	ACTUAL	ACTUALS	BUDGET	BUDGET	
	2015-2016	2016-17	2017-2018	2017-2018	
9720 Beginning Fund Balance	\$ 375,975	\$ 369,260	\$ 297,416	\$ 398,914	
Revenue					
Interest and Bond Proceeds	\$ 978	\$ 1,412	\$ 700	\$ 700	
Student Fees	151,500	152,290	150,000	150,000	
Revenue Bond					
Total Revenue	\$ 152,478	\$ 153,702	\$ 150,700	\$ 150,700	
Expense:					
4000 Supplies	\$ 13,129	\$ 1,704			
5000 Other Expenses	20,570	-	\$ 50,000	\$ 50,000	
5890 Bond Payment	125,494	122,344	124,568	124,568	
6000 Capital Outlay					
Total Expense	\$ 159,193	\$ 124,048	\$ 174,568	\$ 174,568	
9720 Ending Fund Balance	\$ 369,260	\$ 398,914	\$ 273,548	\$ 375,046	

Going Forward

- Continue to monitor FTES Production
- Continue to monitor State revenue shortfall projects
- Revenues are balanced with expenditures
- Budgeted a \$1 million contingency, from ending balance
 - This contingency is one-time funds
 - Is meant to provide some brief flexibility as we open new buildings

