

**SOUTHWESTERN COLLEGE  
TENTATIVE BUDGET WORKSHOP  
2018-19  
MAY 22, 2017**

# WHAT IS TENTATIVE BUDGET?

- ▶ Tentative Budget is an early budget that is adopted by the Governing Board usually based upon the Governor's January budget revise as we do not receive the May revise until after all the departments and programs have identified their needs and built their budget
- ▶ It is required by Education Code to ensure smooth operations when the fiscal year starts July 1, and is based on projected revenues, expenses and ending balance figures
- ▶ The budget will be revised at Adopted Budget once the legislature has approved the final state budget.

# 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 PRINCIPLES

- ▶ Budget is built using the Governor's January State Budget
  - ▶ Managers are building budgets in April, well before the May revise
  - ▶ The only part of the May revise included is the increased COLA
    - ▶ January had a 2.51% COLA, May increased COLA to 2.71%
- ▶ Ensure transparency in the budget process
  - ▶ Review funding formula model and impacts with campus and community
  - ▶ Hold Budget forums for college and community
- ▶ 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

# BUDGET GUIDING PRINCIPLES CONTINUED

- ▶ Maintain reserves for future uncertainties
- ▶ Create multi-year budget models using new funding formula
- ▶ Budget current and future FTES based on realistic projections
  - ▶ Create long range budget that anticipates FTES impacts of new funding formula
  - ▶ Estimate realistic FTES achievement
- ▶ Prepare for short term and long term impact of new funding formula

# OVERVIEW

- ▶ Brief Overview of Governor's May Revise
- ▶ Tentative Budget Highlights
- ▶ New proposed funding formula for Community Colleges
- ▶ Next Steps



# GOVERNOR'S MAY REVIEW BUDGET OVERVIEW

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- ▶ Implement a more equitable and student centered funding formula than currently exists in our funding allocation model
- ▶ Establish a fully online community college to provide skills and credentials working Californians need to improve their social and economic mobility and move our state forward
- ▶ Fully fund the California College Promise to increase the number of students enrolling in a community college directly from high school and completing a high-value degree or credential
- ▶ Provide more flexible funding to colleges and consolidate some categorical programs into a larger flexible grant



# STATEWIDE BUDGET APPROPRIATIONS

- ▶ Proposition 98 funds have increased from \$78.3 B to \$78.4 B in the May Revise
  - ▶ \$55 B General Fund
  - ▶ \$23.4 B in local property taxes
- ▶ The May revise reflects an appropriation split of 10.93% for Community Colleges
  - ▶ This has been the normal percentage over the last 3 years

# SYNOPSIS OF MAY REVISE ON-GOING FUNDS

Item	2018-19 Governor's January Proposal	2018-19 Governor's May Revision	SWC's Estimated allocation based on Proposal	Notes
<b>Ongoing Funds</b>				
<b>Cost of Living Adjustment (COLA)</b>	<b>\$161.2 M (2.51%)</b>	<b>\$173.1 M (2.71%)</b>	<b>\$2,648,430</b>	<b>COLA increased from 2.51% to 2.71%. COLA for Districts in stability or decreasing is only promised as one-time funds in 2018-19. Since we anticipate that SWC will be below base, we could fall into the one-time category</b>
<b>Base Augmentation</b>	<b>\$175 M</b>	<b>\$175 M (plus \$104 M in one- time funds)</b>	<b>\$0</b>	<b>To support transition to a new equity and outcomes focused funding formula. The May revise adds \$104 million one-time in 2018-19 to provide discretionary resources so that all districts receive, in 2018-19, total resources of at least their 2017-18 totals adjusted by 2.71 percent.</b>

# SYNOPSIS OF MAY REVISE ON-GOING FUNDS, CONTINUED

Item	2018-19 Governor's January Proposal	2018-19 Governor's May Revision	SWC's Estimated allocation based on Proposal	Notes
<b>Ongoing Funds</b>				
California College Promise Program	\$46 M	\$46 M	\$700,000	Funding to support the implementation of the California College Promise (AB 19). The Executive Summary specifically calls attention to the statutory structure of AB 19, which authorizes colleges to spend Promise funds on an array of activities in support of student access and completion goals.
Full-Time Student Success Grant and the Completion Grant	\$32.9 M	\$40.8 M	TBD	May Revise added \$7.8 M based on revised case load estimate. Funding to support the consolidation of the Full-Time Student Success Grant and the Completion Grant programs, shift to a per-unit grant, and augment grant amounts
Financial Aid Streamlining and Modernization	0	\$5 M	TBD	For implementation of new financial aid system improvements at the colleges.

# SYNOPSIS OF MAY REVISE ON-GOING FUNDS, CONTINUED

Item	2018-19 Governor's January Proposal	2018-19 Governor's May Revision	SWC's Estimated allocation based on Proposal	Notes
Ongoing Funds				
COLA for EOPS, DSPS, Cal Works, Childcare Tax Bailout	\$7.3 M (2.51%)	\$7.88 M (2.71%)	TBD	Proportional Share to fund Categorical Programs COLA
COLA for AEBG	\$20.5 M (2.51%)	\$21.5 M (2.71%)	TBD	The May revise added \$1 million to increase the COLA from 2.51% to 2.71% Proportional Share to fund AEBG Programs COLA
Adult Learner Database	\$5 M	\$0	\$0	Funding to develop a unified dataset for adult learners served through K- 12 and CCC AEBG consortia participants. Originally a separate line item in the January budget, the May revise included these funds within the AEBG COLA amounts

# SYNOPSIS OF MAY REVISE ONE-TIME FUNDS

Item	2018-19 Governor's January Proposal	2018-19 Governor's May Revision	SWC's Estimated allocation based on Proposal	Notes
One-Time Funds				
Online College	\$100 M	\$100 M	\$0	Establish a fully online community college to provide critical educational and economic opportunities to specified adult working learners (one-time)
Physical Plant & Instructional Equipment	\$275.2 M	\$143.5 M	\$2,195,550	Proportional Share. Allocation to be divided between facilities maintenance and Instructional Equipment (one-time)
Financial Aid Streamlining and Modernization	0	\$13.5 M	TBD	Not a part of the Governor's original January budget, this allocation in the May revise provides One-time funds for implementation of new financial aid system improvements at the colleges.

# SYNOPSIS OF MAY REVISE ONE-TIME FUNDS, CONTINUED

Item	2018-19 Governor's January Proposal	2018-19 Governor's May Revision	SWC's Estimated allocation based on Proposal	Notes
One-Time Funds				
Open Educational Resources	0	\$6 M	TBD	Not a part of the Governor's January budget, this allocation in the May revise is intended to expand open educational resources across colleges
Certified Nurse Assistant Program	\$2 M	No Change	TBD	Funding to increase the number of certified nurse assistants being trained through the Strong Workforce program. (one-time)
Innovation Awards	\$20 M	No Change	TBD	Application and award process

# WHAT DOES THIS ALL MEAN?

- ▶ Proposed 2018-19 Ongoing Increases total \$2.65 million
  - ▶ COLA increase of \$2.65 million
  - ▶ Base increase not included at this time
- ▶ Estimated 2018-19 Increased Costs Exceeds New Ongoing Funding
  - ▶ Increased PERS & STRS costs of \$1.2 million
  - ▶ Estimated 5% H&W increases of \$350,000
  - ▶ Possible Categorical Program Backfill of \$300,000
  - ▶ Wellness and Aquatics Center New Classified Positions of \$450,000
  - ▶ Estimated Math Science and Engineering Building staffing of \$250,000

This does not count FTES reductions needed to align actuals with goals or any collective bargaining agreement impacts



# BUDGET BUILDING ASSUMPTIONS

Develop a balanced Tentative Budget for 2018-19, using the Governor's January budget

- ▶ Include the COLA percentage of 2.71% (\$2.65 M from May Revise) to project funding increases in Unrestricted General Fund
- ▶ Do not include transitional funding allocation (unsure of impact, if any)
- ▶ Do not include State growth funds in the 2018-19 budget
  - ▶ We will be coming out of stability & need to align FTES earning potential within the 3 semester year moving forward

# BUDGET BUILDING ASSUMPTIONS CONTINUED

- ▶ Use new ongoing revenue to fund ongoing cost increases
  - ▶ PERS/STRS, health care, categorical backfill, new facility operational costs
- ▶ Use one-time funds for one-time purposes
  - ▶ Physical Plant and Instructional Equipment funds split between scheduled maintenance, Instructional Equipment and Library Materials needs
- ▶ Any increase in ending balance used for funding formula transition needs, FTES generation, vacation accrual payoffs, Health First Fitness costs

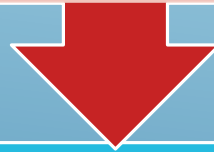
# STATE FUNDING FORMULA UPDATE

Current Funding Formula Proposed in May Revise

# THE GOVERNOR'S MAY REVISE FUNDING FORMULA

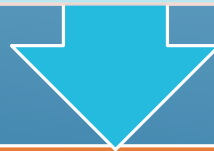
## 60% Base Allocation

Uses a simple three-year FTES average. Ends the practice of "summer shift" by requiring summer terms that cross fiscal years to count in the fiscal year that follow the summer term.



## 20% Student Equity Allocation

Based on the number of low-income students served in following categories: (1) Pell Grant recipients, (2) College Promise Grant recipients age 25 and over, and (3) AB 540 students.



## 20% Student Success Allocation

Based on the number of students meeting a more broadly-defined set of success outcomes such as: .  
Completion of ADT, Certificate, Associate Degree, Transfer, Completion of both transfer-level mathematics and transfer-level English within the first year of enrollment, etc..

# NEWLY PROPOSED FORMULA COMPONENTS

- ▶ Base allocation is FTES only and does not include a college or center basic allocation
  - ▶ FTES rates would adjust with the exception of noncredit and CDCP, also talk of funding restorative justice FTES at current credit level
- ▶ Includes a 2 year hold harmless clause
  - ▶ In 2018-19 College would receive same funding as in 2017-18 plus COLA
  - ▶ In 2019-20, college is guaranteed to receive the same FTES funding as in 2017-18. Current proposed formula does not guarantee that the one-time COLA in 2018-19 would be included in 2019-20
- ▶ Board of Governors authorized to amend formula with concurrence from the Department of Finance and notification to the Joint Legislative Budget Committee
- ▶ Discussion continues to swirl around new proposed formula, the outcome of this is uncertain at this time



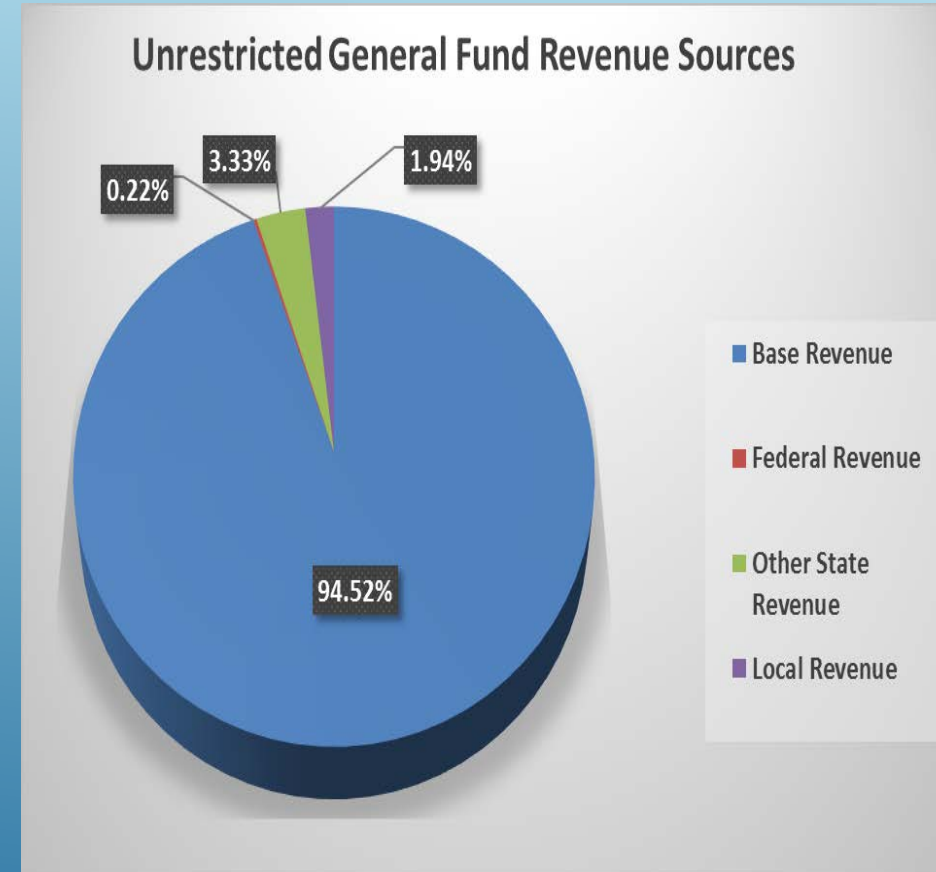
**THERE REMAIN A LOT OF UNANSWERED  
QUESTIONS REGARDING THE FORMULA  
AND ITS IMPACTS ON SWC, SO WE NEED  
TO PLAN ACCORDINGLY**

# TENTATIVE BUDGET HIGHLIGHTS



# UNRESTRICTED REVENUE

Base Revenue	\$94,627,816
Federal Revenue	216,600
Other State Revenue	3,332,582
Local Revenue	<u>1,938,048</u>
Total	\$100,115,046

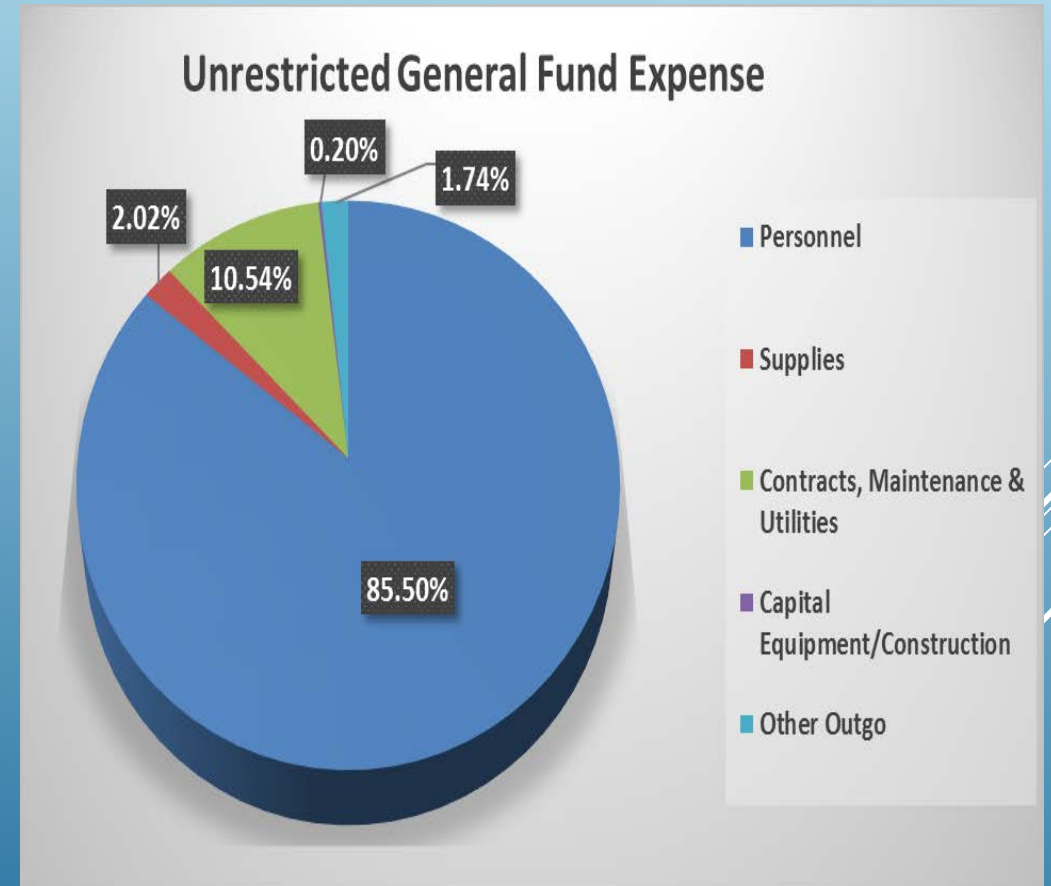


# UNRESTRICTED GENERAL FUND REVENUE TRENDS

Description	2015-16 Audited Actual	2016-17 Audited Actuals	2017-18 Adopted Budget	2018-19 Tentative Budget
Total Base Revenue	\$ 85,014,953	\$ 87,406,899	\$ 90,445,255	\$ 94,627,816
Total Federal Revenue	\$ 223,242	\$ 243,488	\$ 217,000	\$ 216,600
Other State Revenue	\$ 12,602,585	\$ 6,454,060	\$ 3,344,452	\$ 3,332,582
Other Local Revenue	\$ 1,896,736	\$ 2,160,710	\$ 1,938,048	\$ 1,938,048
Total Revenue	\$ 99,737,516	\$ 96,265,157	\$ 95,944,755	\$ 100,115,046

# UNRESTRICTED FUND EXPENSE

Academic Salaries	\$42,386,206
Classified Salaries	21,798,394
Benefits	22,029,782
Vacant Salary Savings	- 1,000,000
Supplies and Materials	2,018,065
Operating Costs	10,501,097
Capital Outlay	196,216
Other Outgo	<u>1,737,705</u>
Total Estimated Expense	\$99,667,464

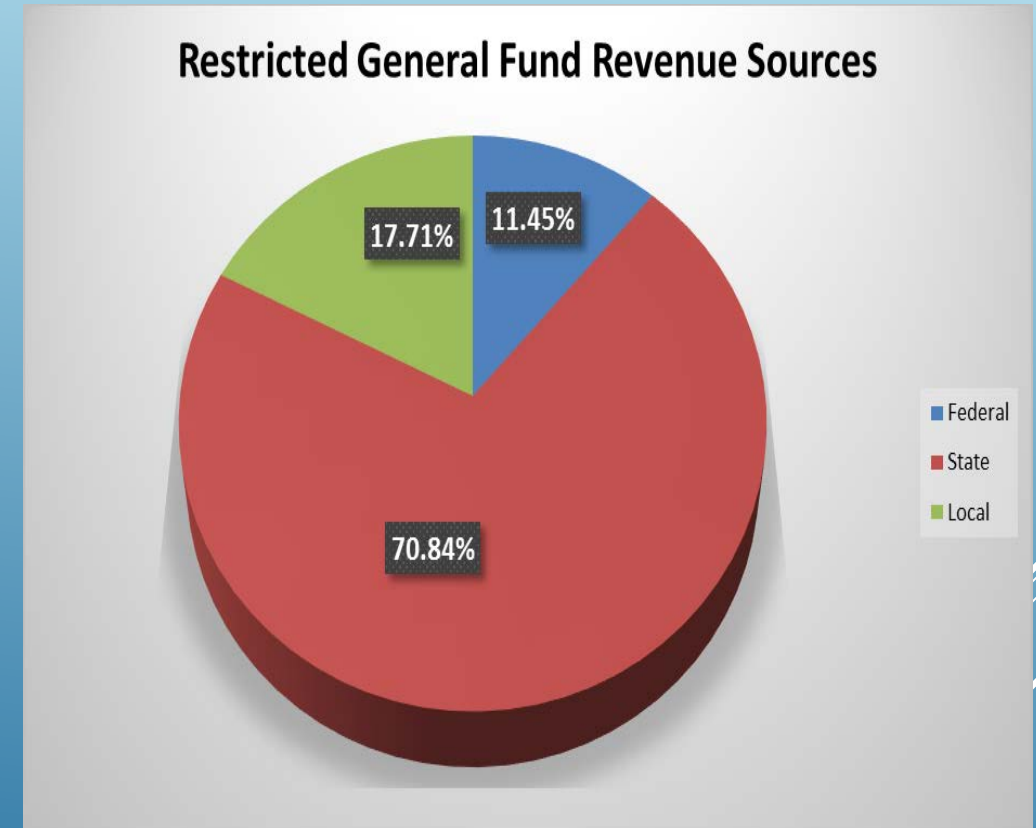


# UNRESTRICTED GENERAL FUND EXPENSE TRENDS

Description	2015-16 Audited Actual	2016-17 Audited Actuals	2017-18 Adopted Budget	2018-19 Tentative Budget
Academic Salaries	\$ 41,960,222	\$ 40,427,742	\$ 42,228,800	\$ 42,386,206
Non-academic salaries	\$ 21,899,770	\$ 21,130,616	\$ 22,054,792	\$ 21,798,394
Benefits	\$ 18,992,675	\$ 21,585,363	\$ 20,311,158	\$ 22,029,782
Vacant positions - savings			\$ (1,000,000)	\$ (1,000,000)
Total Personnel	\$ 82,852,667	\$ 83,143,721	\$ 83,594,750	\$ 85,214,382
Total Supplies and Materials	\$ 1,538,914	\$ 1,959,145	\$ 1,896,677	\$ 2,018,065
Total Operating Costs	\$ 8,448,668	\$ 8,408,045	\$ 9,085,727	\$ 10,501,097
Total Capital Outlay	\$ 368,441	\$ 291,046	\$ 279,468	\$ 196,216
Total Other Outgo	\$ 5,918,971	\$ 1,519,727	\$ 2,088,133	\$ 1,737,705
Total Other Expense	\$ 16,274,994	\$ 12,177,963	\$ 13,350,005	\$ 14,453,082
Total Expenses	\$ 99,127,661	\$ 95,321,684	\$ 96,944,755	\$ 99,667,464

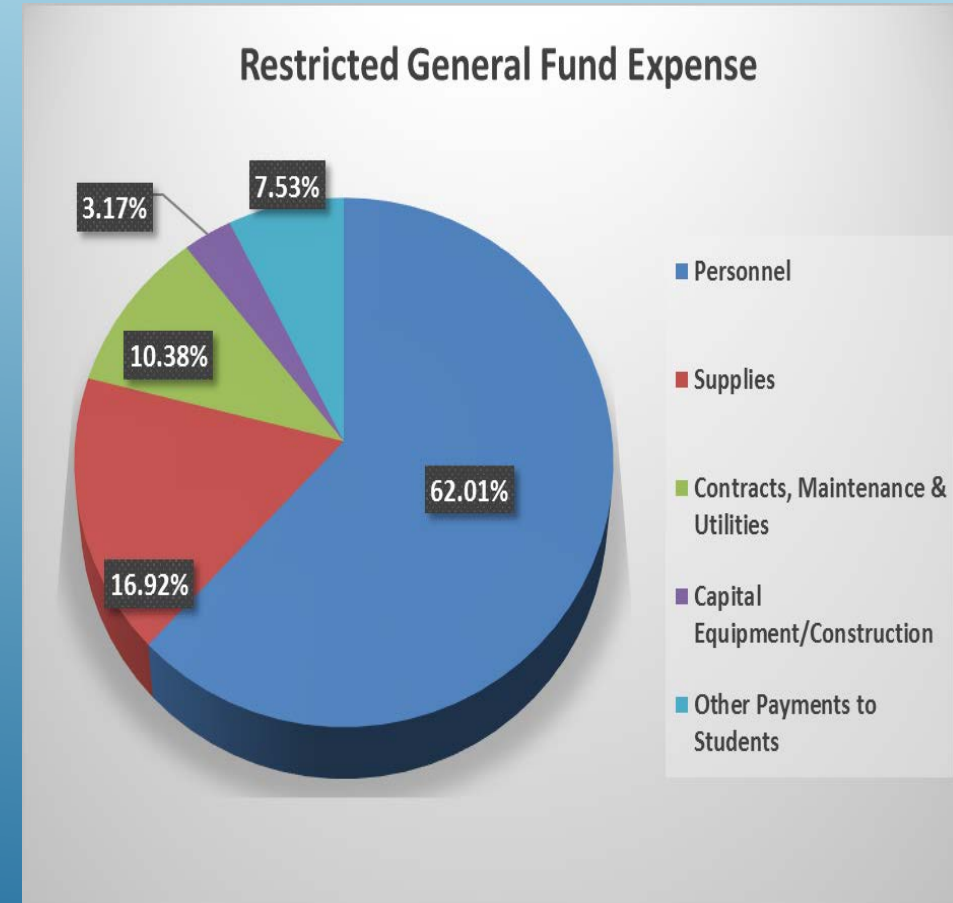
# RESTRICTED FUND REVENUE

Federal Revenue	\$ 3,185,498
State Revenue	19,711,426
Local Revenue	<u>4,928,565</u>
Total	\$27,825,489



# RESTRICTED FUND EXPENSE

Academic Salaries	\$ 4,981,802
Classified Salaries	8,530,768
Benefits	3,741,684
Supplies and Materials	4,707,795
Operating Costs	2,887,176
Capital Outlay	881,769
Other Outgo/Payments	<u>2,094,489</u>
Total Estimated Expense	\$27,825,489



# RESTRICTED GENERAL FUND REVENUE & EXPENSE TRENDS

Description	2015-16 Audited Actual	2016-17 Audited Actuals	2017-18 Adopted Budget	2018-19 Tentative Budget
Federal Revenue	\$ 3,028,273	\$ 2,813,300	\$ 3,311,856	\$ 3,185,498
State Revenue	15,485,175	16,951,268	17,115,395	19,711,426
Local Revenue	4,108,175	3,958,730	5,065,104	4,928,565
Total Revenue	\$ 22,621,623	\$ 23,723,298	\$ 25,492,355	\$ 27,825,489
Academic Salaries	\$ 4,171,876	\$ 5,062,222	\$ 4,866,882	\$ 4,981,802
Non-Academic Salaries	\$ 7,031,241	\$ 7,832,806	\$ 8,432,862	\$ 8,530,768
Benefits	\$ 2,630,312	\$ 3,635,492	\$ 3,736,264	\$ 3,741,684
Total Supplies and Materilas	\$ 4,114,572	\$ 2,668,887	\$ 3,082,699	\$ 4,707,795
Total Operating	\$ 2,690,791	\$ 2,670,849	\$ 2,932,978	\$ 2,887,176
Total Capital Outgo	\$ 700,852	\$ 276,113	\$ 197,511	\$ 881,769
Total Student Payments	\$ 1,281,979	\$ 1,793,991	\$ 2,239,159	\$ 2,094,495
Total Expense	\$ 22,621,623	\$ 23,940,361	\$ 25,488,355	\$ 27,825,489



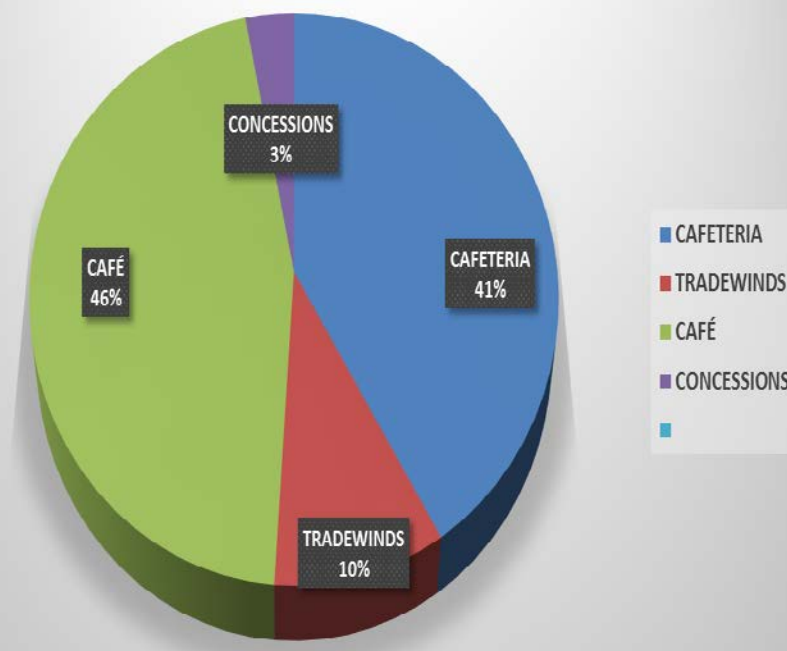
# BOOKSTORE REVENUE AND EXPENSE TRENDS

	<b>AUDITED ACTUAL 2015-2016</b>	<b>AUDITED ACTUALS 2016-17</b>	<b>ADOPTED BUDGET 2017-2018</b>	<b>TENTATIVE BUDGET 2018-19</b>
9720 Beginning Fund Balance	\$ 1,988,419	\$ 2,021,147	\$ 2,357,504	\$ 2,398,426
Revenue				
Sales	\$ 3,234,382	\$ 3,473,291	\$ 3,376,237	\$ 3,085,221
Other Income	45,196	45,380	35,796	25,056
Total Revenue	<u>\$ 3,279,578</u>	<u>\$ 3,518,671</u>	<u>\$ 3,412,033</u>	<u>\$ 3,110,277</u>
Expenses				
2000 Classified & Student Salaries	\$ 581,627	\$ 517,964	\$ 561,484	\$ 331,560
3000 Employee Benefits	131,228	138,510	110,559	136,371
4000 Supplies & Replacement	2,358,520	2,350,350	2,457,868	2,239,710
5000 Other Operating Costs	169,744	175,397	191,200	177,800
6000 Capital Outlay and transfers out	5,731	93	50,000	0
Total Expenses	<u>\$ 3,246,850</u>	<u>\$ 3,182,314</u>	<u>\$ 3,371,111</u>	<u>\$ 2,885,441</u>
9720 Ending Fund Balance	<u>\$ 2,021,147</u>	<u>\$ 2,357,504</u>	<u>\$ 2,398,426</u>	<u>\$ 2,623,262</u>

# FOOD SERVICE REVENUE AND EXPENSE BY SITE

	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	\$ 325,183	\$ 41,084	\$ 185,304	\$ 9,500	\$ 561,070
3000 Employee benefits	103,107	25,000	70,000		198,107
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	\$ 912,789	\$ 171,084	\$ 725,304	\$ 42,500	\$ 1,851,677
Surplus (Deficit)	\$ (171,589)	\$ 1,216	\$ 91,696	\$ 15,500	\$ (63,177)

Food Service Sales by location



# PROP R PROJECT EXPENSE TRENDS

	AUDITED ACTUAL 2014-2015	AUDITED ACTUAL 2015-2016	AUDITED ACTUAL 2016-17	ADOPTED BUDGET 2017-2018	TENTATIVE BUDGET 2018-19
Program Management	\$ 2,267,822	\$ 2,264,729	\$ 2,231,702	\$ 2,001,800	\$ 1,472,700
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	
Four pipe loop - (Central Plant)	609,861	1,513,885			
Math and Science	2,815,191	2,533,917	16,431,553	31,190,000	20,982,825
Wellness Center	2,383,847	9,212,015	32,239,242	19,150,000	2,650,000
National City Classroom	893,501	3,209,643	12,576,977	7,138,000	1,625,000
Security Complex	-	19,778	36,398	3,775,000	6,800,000
Technology	4,326,775	1,150,528	91,105	800,000	-
Performing Arts	264,894	1,983,593	804,851	731,000	760,000
Utility Hydronics			1,727,486	5,075,000	-
Parking structure				603,000	-
Emergency Generator					2,075,000
Fire Alarm Upgrades					650,000
Other	12,749		-	136,000	125,000
Total Budget	\$ 30,895,864	\$ 22,848,024	\$ 67,004,208	\$ 70,899,800	\$ 37,140,525

# PROP Z PROJECT EXPENSE TRENDS

	<b>ADOPTED BUDGET 2017-2018</b>	<b>TENTATIVE BUDGET 2018-19</b>
Program Management	\$ -	\$ 750,000
Performing Arts Center	1,535,511	26,636,000
Parking Structure	2,087,249	-
IT	46,667	322,000
Campus Sewer Mainline	859,714	850,000
Parking Lot Restoration	285,556	400,000
Electrical Panel Upgrades	500,000	650,000
Business/CIS Building	1,505,455	-
Central Plant Expansion		2,100,000
Wayfinding		1,075,000
Firewall and Intrusion		700,000
AV Upgrades		500,000
VoIP		950,000
Student Union		1,500,000
HECOM - Fire-EMP-Police		4,150,000
HECOM - Auto Shop		500,000
	<b>\$ 6,820,152</b>	<b>\$ 41,083,000</b>

# FINAL YEAR OF PROPOSITION 39 – STATE CLEAN ENERGY FUNDS

	<u>FY17-18 ADOPTED</u>	<u>FY18-19 TENTATIVE</u>
<b>Proposition 39-Clean Energy</b>		
Otay Mesa LED FY18	-	663,939
HEC National City LED FY17	-	-
Unallocated FY18	535,402	
<b>Total</b>	<b>\$ 535,402</b>	<b>\$ 663,939</b>

## PROGRAM REVIEW FUNDS

	<u>FY17-18 ADOPTED</u>	<u>FY18-19 TENTATIVE</u>
<b>Program Review</b>		
Program Review	1,293,515	350,000
<b>Total</b>	<b>1,293,515</b>	<b>350,000</b>

# STATE SCHEDULED MAINTENANCE FUNDS

	FY17-18 ADOPTED	FY18-19 TENTATIVE
<b>Scheduled Maintenance - Multi-Year</b>		
Lattice Phase III FY15	\$ 5,475	
ADA Upgrades FY15	85,550	
Irrigation Controls FY16	148,759	
Flooring upgrades - various classrooms AFY16	53,771	
Electrical Upgrade 1 FY16	29,493	
Lattice Phase IV FY16	165,763	97,048
Access Road Repair FY16	1,435	
Drought Tolerant Landscaping FY16	194,102	116,579
HVAC Controls - CV FY16	202,813	
Building 400 Electrical Upgrade FY17	34,400	
Water Line Valve Upgrade FY17	600,000	490,945
Building 470 Roof Repair/Replace FY17	198,236	
Structural Repairs FY17	200,000	187,381
Sewer Line Repairs FY17	237,085	237,085
Total	\$ 2,156,883	\$ 1,129,038

# REDEVELOPMENT FUNDS

	FY17-18 ADOPTED	FY18-19 TENTATIVE
<b>Redevelopment Funds</b>		
Bermuda Grass Project	\$ 1,005	
Building 600 HVAC	25,014	
Retaining Wall	30,247	14,479
Track Repairs	5,272	
Tree Trimming/Maintenance	44,337	28,787
Tennis Court Surfacing	2,200	
Parking Lot Repairs	71,933	
Building 550 Repairs	40,000	
Storage Unit Installation	7,187	
LED Exterior Light Poles	-	
Grounds Restroom Repairs	13,841	
Building 1200 Safety Remodel	193,020	128,593
Building 750 Repairs	61,707	
Building 550 Repairs	40,498	
General Campus Repairs	260,535	266,106
Carpet and Flooring Repair	64,392	47,186
ADA Access Upgrade	77,286	68,455
Relocation ISS Department		30,000
HVAC - HECOM		92,000
Piping Upgrades	178,972	178,969
FY18 Unallocated	450,000	257,947
	<b>\$ 1,567,447</b>	<b>\$ 1,112,522</b>



# ASSOCIATED STUDENT ORGANIZATION REVENUE AND EXPENSE TRENDS

	AUDITED ACTUAL 2014-2015	AUDITED ACTUAL 2015-2016	AUDITED ACTUAL 2016-17	ADOPTED BUDGET 2017-2018	TENTATIVE BUDGET 2018-19
Beginning Fund Balance	\$ 904,152	\$ 886,776	\$ 885,415	\$ 745,706	\$ 651,192
Student Activity Cards - Other revenue	\$ 351,411	\$ 465,867	\$ 452,483	\$ 307,131	\$ 325,000
Transfers In		30,000	30,000	30,000	30,000
Total Revenue	\$ 351,411	\$ 495,867	\$ 482,483	\$ 337,131	\$ 355,000
Classified & Student Salaries	\$ 90,007	\$ 99,138	\$ 102,070	\$ 102,000	\$ 82,911
Employee Benefits	1,754	2,349	2,371	2,400	2,500
Supplies & Replacement	147,801	297,119	374,827	209,245	209,245
Other Operating Costs	129,225	98,622	142,924	118,000	118,000
Total Expenses	\$ 368,787	\$ 497,228	\$ 622,192	\$ 431,645	\$ 412,656
9720 Ending Fund Balance	\$ 886,776	\$ 885,415	\$ 745,706	\$ 651,192	\$ 593,536

# STUDENT CENTER FUND TRENDS

	AUDITED ACTUAL 2014-2015	AUDITED ACTUAL 2015-2016	AUDITED ACTUAL 2016-17	ADOPTED BUDGET 2017-2018	TENTATIVE BUDGET 2018-19
9720 Beginning Fund Balance	\$ 357,023	\$ 375,975	\$ 369,260	\$ 297,416	\$ 273,548
Revenue					
Interest and Bond Proceeds	\$ 474	\$ 978	\$ 1,412	\$ 700	\$ 700
Student Fees	152,297	151,500	152,290	150,000	150,000
Revenue Bond					
Total Revenue	\$ 152,771	\$ 152,478	\$ 153,702	\$ 150,700	\$ 150,700
Expense:					
4000 Supplies	\$ 5,175	\$ 13,129	\$ 1,704		
5000 Other Expenses		20,570	-	\$ 50,000	\$ 50,000
5890 Bond Payment	128,644	125,494	122,344	124,568	124,568
6000 Capital Outlay	-				
Total Expense	\$ 133,819	\$ 159,193	\$ 124,048	\$ 174,568	\$ 174,568
9720 Ending Fund Balance	\$ 375,975	\$ 369,260	\$ 398,914	\$ 273,548	\$ 249,680

# SELF INSURANCE FUND TRENDS

	AUDITED ACTUAL 2014-2015	AUDITED ACTUAL 2015-2016	AUDITED ACTUAL 2016-17	ADOPTED BUDGET 2017-2018	TENTATIVE BUDGET 2018-2019
9720 Beginning Fund Balance	\$ 473,709	\$ 659,991	\$ 758,637	\$ 893,203	\$ 894,703
Income:					
Interest	\$ 1,913	\$ 3,621	\$ 7,512	\$ 1,500	\$ 1,500
Local Miscellaneous Income	184,369	-	127,054		
Total Income	186,282	3,621	134,566	1,500	1,500
Expense:					
Other Operating Costs	\$ -	\$ (95,025)	\$ 1,500		
Total Expense	-	(95,025)			
9720 Ending Fund Balance	\$ 659,991	\$ 758,637	\$ 893,203	\$ 894,703	\$ 896,203

# GOING FORWARD

Remember this is an initial step in the budget process

Tentative budget is built on projections, and compares expenses to Adopted Budget

- ▶ There will be changes and challenges before the final budget in June.

Tentative Budget still has challenges to address as we move towards Adopted Budget

- ▶ New operating costs and personnel associated with new buildings
- ▶ Salary adjustments and finalization based on collective bargaining outcomes, and actual expense comparisons
- ▶ Unknown outcome of Community College Funding Formula



**QUESTIONS?**