



Tentative Budget

2014-2015

June 18, 2014

Southwestern Community College
FY 2014-15 Tentative Budget
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Overview

The Tentative Budget, once adopted, is a starting point for budget managers and the process of tying Program Review to the budget, focused on Student Success.

This year's tentative budget contains the detail format for the general fund, unrestricted funds, that will be included in the Proposed Adopted Budget. The restricted funds detail will be shown for the proposed adopted budget in August after more information is learned about the restrictions placed on new funding.

This document contains a comparative document that details proposed revenues and expenses for the general fund unrestricted. Following the familiar budget format additional detail is provided for general fund unrestricted contract personnel, hourly wages, and non-personnel expenses. The contract employee section is sorted by name within employment type and the other two documents are sorted by department cost center. Since these documents only detail the general fund unrestricted portion of the budget, full salaries and some positions are not always included. The proposed adopted budget for August 2014 will also include all restricted expenses.

Tentative Budget Assumptions

To continue the budget development process beyond adoption of the Tentative Budget, the Budget Committee proposed a line item in the Tentative Budget to specifically fund the one-time expenditures identified through the prioritization process that was recently completed using Program Review. This is included at \$100,000.

While the Tentative Budget as presented shows a deficit, this deficit is only about a half of a percent of the entire budget and does not reflect any COLA monies coming to us or potential additional FTES growth revenue, SSSP (Student Success and Support Program) funds, and Student Equity funds we may qualify for or new monies that may be added as a result of the revised proposal from the legislature. This year's Tentative Budget includes a projection of salary savings to address the large differences noted during discussions of the Financial Statement 311 between budgeted expenditures and actual expenditures in salaries.

SSSP (Student Support Services Program) and Student Equity funding are two new sources of restricted funds currently proposed for 14-15. Conversations on match are happening as many colleges will find it very difficult to continue a 3:1 match.

SSSP (previously called Matriculation) represents \$100M new funding for the system. This funding is restricted to the delivery of core services (orientation, assessment, and education planning). Our portion of the money will be distributed based on the already approved funding formula and will be based on MIS data.

Student Equity Funding represents \$100M new funding for the system. This funding is to be focused on mitigating disproportionate impact based on institutional research. Student Services is already working on a plan with the Student Equity Planning Subcommittee. The funding formula is currently in draft form.

COLA is now proposed by the governor to be .85% (not included in tentative) slightly less than the .86% originally proposed. For Southwestern this is approximately \$650,000. The Tentative Budget will not include COLA until after the state budget is adopted (anticipated in June 2014). The legislature proposed doubling the COLA to 1.7% to help Districts address the proposed increase in STRS payments. The COLA increase proposal is linked to the recent proposal to invoke a 1.25% STRS increase to employers (not included in tentative).

Restoration funds available to Southwestern are now proposed at almost \$2.0M. In order to achieve the FTES target, the 2014-2015 FTES base of 15,072 will need to be increased by at least 412 for a new base of 15,484. Setting a target of 450 FTES will allow Southwestern to capture additional FTES that may be redistributed as a result of other Districts not reaching their targets. A Scheduled Maintenance Grant of \$1.9M will not require a match as it has typically in the past for block grants. Additional revenue may be approved by the Governor to lessen the burden on Districts to pay higher STRS contributions.

Anticipated Beginning Fund Balance 14-15	\$ 6,597,981
Less Deficit	\$ <u>(646,877)</u>
Anticipated Ending Fund Balance 14-15	\$ <u>5,951,104</u>
Less Board Reserve 5%*	\$ (4,261,704)
Unallocated Ending Balance	\$ 1,689,400

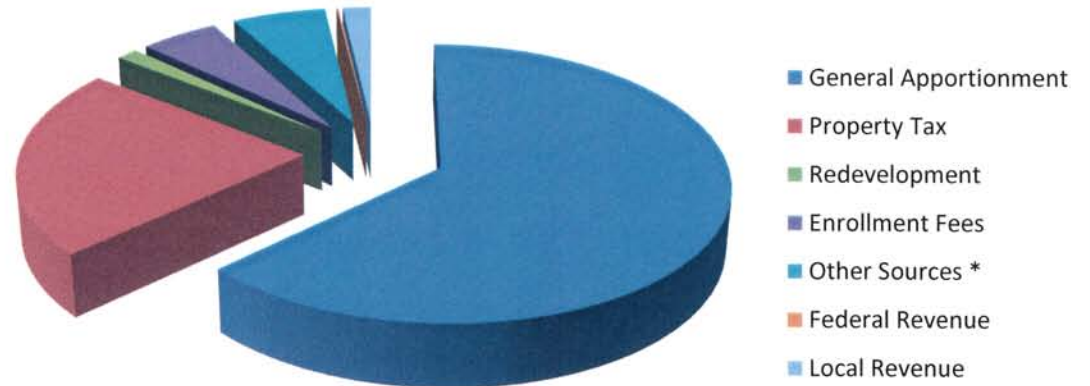
* Board Policy 5%

* Minimum Recommended by CCC Chancellor's Office 5%

General Base Revenue Sources - Unrestricted

General Apportionment	\$54,385,013
Property Tax	\$19,383,687
Redevelopment	\$ 1,200,000
Enrollment Fees	\$ 4,389,006
Other State Revenue	\$3,536,000
Federal Revenue	\$ 107,000
Local Revenue	<u>\$1,586,500</u>

Total Revenue Sources **\$84,587,206**

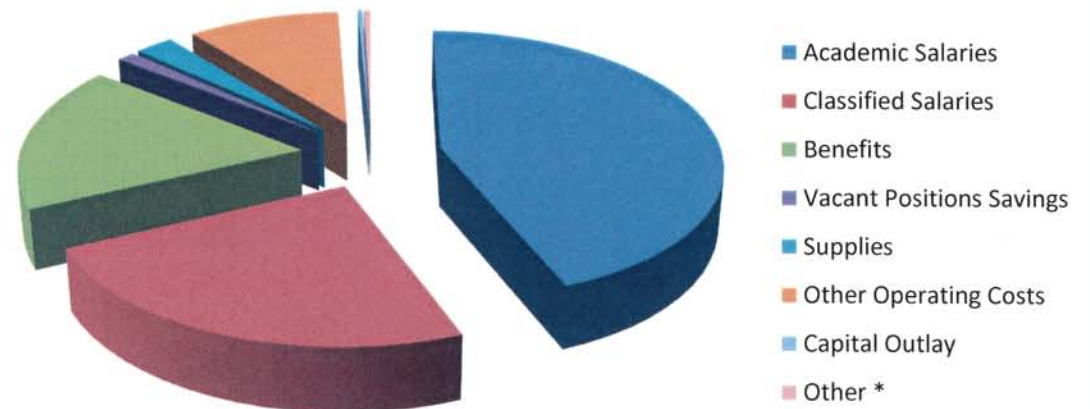


Tentative Expenditures - Unrestricted

Academic Salaries	\$38,385,123
Classified Salaries	\$20,879,305
Benefits	\$15,345,832
Vacant Positions Savings	\$ (1,015,000)
Supplies	\$ 2,217,721
Other Operating Costs	\$ 8,774,377
Capital Outlay	\$ 258,673
Other *	<u>\$ 388,052</u>

TOTAL **\$85,234,083**

*Includes Priority List \$100,000 and Contingencies



Southwestern Community College
FY 2014-15 Tentative Budget
General Fund Summary

	Unrestricted Funds		Restricted Funds		Total All General Funds
Revenue					
Federal	\$	107,000	\$	3,263,309	\$ 3,370,309
State		58,071,013		5,163,064	63,234,077
Local		26,409,193		3,501,984	29,911,177
Total Revenue	\$	84,587,206	\$	11,928,357	\$ 96,515,563
Expenses					
Academic Salaries	\$	38,385,123	\$	2,040,628	\$ 40,425,751
Classified Salaries		20,879,305		4,620,441	25,499,746
Employee Benefits		15,345,832		1,417,413	16,763,245
Vacant positions - savings		(1,015,000)		-	(1,015,000)
Total Personnel Expense	\$	73,595,260	\$	8,078,482	\$ 81,673,742
Supplies and Materials	\$	2,217,721	\$	1,297,014	\$ 3,514,735
Operating - Utilities and Services		8,774,377		1,435,415	10,209,792
Capital Outlay		258,673		172,737	431,410
Other Outgo and transfers		388,052		944,709	1,332,761
Total Other Expense	\$	11,638,823	\$	3,849,875	\$ 15,488,698
Total Expenses	\$	85,234,083	\$	11,928,357	\$ 97,162,440
Surplus (Deficit)	\$	(646,877)	\$	-	\$ (646,877)

Southwestern Community College
FY 2014-15 Tentative Budget
Development - General Fund Unrestricted

Description	2012-13 Audited Actual	2013-14 Revised Adopted March 31, 2014	2014-15 Tentative Budget
Federal	\$ 370,863	\$ 107,000	\$ 107,000
State	49,382,600	55,691,013	58,071,013
Local	25,779,458	26,741,137	26,409,193
Total Revenue	\$ 75,532,921	\$ 82,539,150	\$ 84,587,206
Expenses			
Academic Salaries	\$ 34,610,901	\$ 37,854,338	\$ 38,385,123
Classified Salaries	18,322,023	20,016,203	20,879,305
Employee Benefits	14,458,942	14,809,141	15,345,832
Vacant positions - savings	-	-	(1,015,000)
Total Personnel Expense	\$ 67,391,866	\$ 72,679,682	\$ 73,595,260
Supplies and Materials	\$ 1,462,127	\$ 1,894,709	\$ 2,217,721
Operating - Utilities and Services	6,670,689	8,303,876	8,774,377
Capital Outlay	127,735	109,221	258,673
Other Outgo	106,992	153,468	388,052
Total Other Expense	\$ 8,367,543	\$ 10,461,274	\$ 11,638,823
Total Expenses	\$ 75,759,409	\$ 83,140,956	\$ 85,234,083
Excess (Deficit)	\$ (226,488)	\$ (601,806)	\$ (646,877)
Beginning Fund Balance	\$ 7,684,447	\$ 7,199,787	\$ 6,597,981
Excess (Deficit)	(226,488)	(601,806)	(646,877)
Adjustments	(258,172)		
Ending Fund Balance	\$ 7,199,787	\$ 6,597,981	\$ 5,951,104
Ending Fund Balance	\$ 7,199,787	\$ 6,597,981	\$ 5,951,104
Governing Board Reserve	(3,963,207)	(3,963,207)	(4,261,704)
Remaining Fund balance	\$ 3,236,580	\$ 2,634,774	\$ 1,689,400
Governing Board Reserve as % Total Expenses	5.2%	4.8%	5.0%

Southwestern Community College
FY 2014-15 Tentative Budget
General Fund Unrestricted Fund Balance Roll-up

Description	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Adopted March 31, 2014	2014-15 Tentative Budget
Federal	\$ 388,377	\$ 370,863	\$ 107,000	\$ 107,000
State	50,432,055	49,382,600	55,691,013	58,071,013
Local	24,101,128	25,779,458	26,741,137	26,409,193
Total Revenue	\$ 74,921,560	\$ 75,532,921	\$ 82,539,150	\$ 84,587,206
Expenses				
Academic Salaries	\$ 37,492,294	\$ 34,610,901	\$ 37,854,338	\$ 38,385,123
Classified Salaries	18,662,944	18,322,023	20,016,203	20,879,305
Employee Benefits	14,504,705	14,458,942	14,809,141	15,345,832
Vacant positions - savings	0	0	0	(1,015,000)
Total Personnel Expense	\$ 70,659,943	\$ 67,391,866	\$ 72,679,682	\$ 73,595,260
Supplies and Materials	1,679,550	1,462,127	1,894,709	2,217,721
Operating - Utilities and Services	7,795,076	6,670,689	8,303,876	8,774,377
Capital Outlay	200,765	127,735	109,221	258,673
Other Outgo	676,683	106,992	153,468	388,052
Total Other Expense	\$ 10,352,074	\$ 8,367,543	\$ 10,461,274	\$ 11,638,823
Total Expenses	\$ 81,012,017	\$ 75,759,409	\$ 83,140,956	\$ 85,234,083
Excess (Deficit)	(6,090,457)	(226,488)	(601,806)	(646,877)
Beginning Fund Balance	\$ 13,667,019	\$ 7,684,447	\$ 7,199,787	\$ 6,597,981
Excess (Deficit)	(6,090,457)	(226,488)	(601,806)	(646,877)
Adjustments	107,885	(258,172)	0	
Ending Fund Balance	\$ 7,684,447	\$ 7,199,787	\$ 6,597,981	\$ 5,951,104
Ending Fund Balance	\$ 7,684,447	\$ 7,199,787	\$ 6,597,981	\$ 5,951,104
Governing Board Reserve	(5,709,151)	(3,963,207)	(3,963,207)	(4,261,704)
Remaining Fund balance	1,975,296	3,236,580	2,634,774	1,689,400
Governing Board Reserve as % Total Expenses	7.0%	5.2%	4.8%	5.0%

Southwestern Community College
FY 2014-15 Tentative Budget - General Fund Unrestricted
FY14 Revised Adopted and FY15 Tentative Budget Expense Comparison

Expense	2013-2014 \$	2013-2014 %	2014-2015 \$	2014-2015 %	Difference \$
Academic Salaries	\$ 37,854,338	45.5%	\$ 38,385,123	45.0%	\$ 530,785
Classified Salaries	20,016,203	24.1%	20,879,305	24.5%	863,102
Employee Benefits	14,809,141	17.8%	15,345,832	18.0%	536,691
Vacant positions - savings	0	0	(1,015,000)		
Total Personnel Expense	\$ 72,679,682	87.4%	\$ 73,595,260	87.5%	\$ 915,578
Supplies	\$ 1,894,709	2.3%	\$ 2,217,721	2.6%	\$ 323,012
Other Operating Expenses	8,303,876	10.0%	8,774,377	10.3%	470,501
Capital Outlay	109,221	0.1%	258,673	0.3%	149,452
Other Outgo	153,468	0.2%	388,052	0.5%	234,584
Total Other Expense	\$ 10,461,274	12.6%	\$ 11,638,823	13.7%	\$ 1,177,549
Total Unrestricted Expenses	\$ 83,140,956	100.0%	\$ 85,234,083	101.2%	\$ 2,093,127

Southwestern Community College
FY 2014-15 Tentative Budget
Unrestricted Revenue

Description	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Adopted	2014-15 Tentative Budget
Principal Apportionment and EPA	\$ 47,729,481	\$ 46,222,637	\$ 52,505,013	\$ 54,385,013
Prior Year	45,667	0	0	0
Tax Relief Subvention	195,540	188,181	150,000	150,000
Tax Allocation, Secured	16,576,380	16,979,372	18,483,687	18,483,687
Supplemental Tax	161,149	254,294	100,000	100,000
Tax Allocation, Unsecured	652,352	665,302	650,000	650,000
Enrollment Fees	4,596,191	4,399,521	4,389,006	4,389,006
Redevelopment and Residual	222,062	1,192,432	1,200,000	1,200,000
Total Base Revenue	\$ 70,178,822	\$ 69,901,739	\$ 77,477,706	\$ 79,357,706
Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Federal Work Study Admin Allowance	22,723	16,981	18,000	18,000
Pell Admin Allowance	36,890	28,890	28,000	28,000
SEOG Admin Allowance	15,049	16,052	16,000	16,000
Federal Other	288,715	283,940	20,000	20,000
Total Federal Revenue	\$ 388,377	\$ 370,863	\$ 107,000	\$ 107,000
BOGG (2%)	\$ 114,354	\$ 254,081	\$ -	\$ 300,000
Part Time Faculty Allocation	336,650	336,650	336,000	336,000
Lottery Proceeds	2,000,136	1,719,803	1,800,000	1,800,000
Mandated Costs		413,670	400,000	400,000
Other	10,227	247,578	500,000	700,000
Other State Revenue	\$ 2,461,367	\$ 2,971,782	\$ 3,036,000	\$ 3,536,000

Southwestern Community College
FY 2014-15 Tentative Budget
Unrestricted Revenue (continued)

Description	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Adopted	2014-15 Tentative Budget
Sale of Goods/Football Gates	\$ 18,867	\$ 16,536	\$ 27,845	\$ 30,000
Facility Use	89,910	129,551	120,000	200,000
Interest Income	70,214	42,912	50,000	50,000
Other Student Fees	62,517	54,986	214,099	60,000
Tuition Fees	974,731	653,636	900,000	900,000
Credit by Exam	2,392	1,502	1,500	1,500
Course Audit	19,302	19,248	19,000	19,000
Fines and Forfeitures	1,783	1,010	1,000	1,000
Local - Child-Care and Other	643,278	359,156	325,000	325,000
Transfer from Parking	10,000	10,000	10,000	0
Transfer from Bookstore			250,000	0
Transfer from Capital Outlay/Insurance Funds		1,000,000	0	0
Other Local Revenue	\$ 1,892,994	\$ 2,288,537	\$ 1,918,444	\$ 1,586,500
Total Revenue	<u>\$ 74,921,560</u>	<u>\$ 75,532,921</u>	<u>\$ 82,539,150</u>	<u>\$ 84,587,206</u>

Southwestern Community College
FY 2014-15 Tentative Budget
Unrestricted Expense

Object	Description	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Adopted	2014-15 Tentative Budget
511	Instructional Salaries	\$ 14,798,457	\$ 14,540,090	\$ 16,207,598	\$ 16,534,580
512	Non-inst Salaries, Contract	7,016,500	6,905,911	7,427,734	6,799,863
513	Instructional Salaries, Other	14,812,409	12,463,532	13,193,264	14,000,000
514	Non-Inst Salaries, Other	864,928	701,368	1,025,742	1,050,680
	Academic Salaries	\$ 37,492,294	\$ 34,610,901	\$ 37,854,338	\$ 38,385,123
521	Non-Inst Salaries, Full-time	\$ 15,292,732	\$ 15,391,958	\$ 16,710,425	\$ 17,472,450
522	Instructional Salaries	1,633,804	1,593,795	1,666,665	1,585,711
523	Non-inst Salaries, Other	1,178,752	791,595	1,058,434	1,241,505
524	Instructional Aides	557,656	544,675	580,679	579,639
	Non-academic salaries	\$ 18,662,944	\$ 18,322,023	\$ 20,016,203	\$ 20,879,305
531	State Teachers Retirement	\$ 3,095,667	\$ 2,801,456	\$ 3,073,489	\$ 3,166,773
532	PERS	1,880,078	2,005,320	1,962,867	2,457,703
533	Social Security	1,915,020	1,866,383	1,867,073	2,171,796
534	Health & Welfare Benefits	4,829,197	5,441,438	5,047,170	5,686,000
535	State Unemployment Insurance	1,011,775	721,737	252,841	29,813
536	Worker's Compensation Ins	1,221,061	1,162,622	2,154,420	1,472,747
539	Other Benefits	551,907	459,986	451,281	361,000
	Benefits	\$ 14,504,705	\$ 14,458,942	\$ 14,809,141	\$ 15,345,832
500	Vacant positions - savings	\$ -	\$ -	\$ -	\$ (1,015,000)
	Total Personnel	\$ 70,659,943	\$ 67,391,866	\$ 72,679,682	\$ 73,595,260

Payroll Object Code Descriptions:

- 511 Instructors, Learning Disabilities Specialist
- 512 Superintendent/President, Vice President, Dean, Academic Director, Counselor, Librarian, Staff Development Coordinator, Re-assigned time
- 513 Hourly Instructor, Overload, Interdisciplinary Faculty, Instruction Substitute, Bank hours
- 514 Non-teach Hourly, Jury Abatement, HEC Librarians, Substitutes
- 521 Classified Professionals, CDC teacher, Supervisor, Non-academic Director, Confidential
- 522 Instructional Lab Technician
- 523 Overtime, Hourly Student Workers, Project Hourly, Notetakers, Governing Board Stipends
- 524 Instructional Aides, Laboratory Technician Hourly, Lecturers, Peer Tutors

Southwestern Community College
FY 2014-15 Tentative Budget
Unrestricted Expense (continued)

Object	Description	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Adopted	2014-15 Tentative Budget
541	Text books	\$ 17,319	\$ 15,225	\$ 59,099	\$ 67,534
543	Supplies	556,324	484,157	282,067	513,612
544	Subscriptions and minor equipment	741,479	525,141	1,306,422	1,481,954
545	Repair supplies and printing	346,334	412,498	247,121	154,621
547	Other miscellaneous	18,094	25,106	0	0
	Total	\$ 1,679,550	\$ 1,462,127	\$ 1,894,709	\$ 2,217,721
551	Contract services	\$ 1,345,186	\$ 747,367	\$ 1,169,672	\$ 1,277,476
552	Travel and business related	252,539	253,858	415,845	388,203
553	Dues and memberships	111,922	132,618	141,056	126,188
554	Insurance	843,719	836,498	864,137	845,137
555	Utilities	2,150,230	2,184,592	2,639,869	2,472,836
556	Maintenance contracts	2,325,748	1,894,491	2,333,980	2,825,346
557	Audit, legal and election	720,874	499,075	513,196	608,000
558	Bank fees and postage	177,767	230,770	353,121	358,191
559	Indirect expenses (contra)	(132,909)	(108,580)	(127,000)	(127,000)
	Total	\$ 7,795,076	\$ 6,670,689	\$ 8,303,876	\$ 8,774,377
561	Sites and improvements	\$ -	\$ -	\$ -	\$ 20,000
562	Buildings			0	0
563	Library books	74,806	76,916	69,843	69,843
564	Equipment	125,959	50,819	39,378	168,830
	Total	\$ 200,765	\$ 127,735	\$ 109,221	\$ 258,673
572	Bad debt	\$ 10,437	\$ 4,624	\$ 25,716	\$ 6,052
575	Student aid	113,857	1,921	6,052	100,000
579	Contingency and grants	552,389	100,447	121,700	282,000
	Total	\$ 676,683	\$ 106,992	\$ 153,468	\$ 388,052
Total Other Expense		\$ 10,352,074	\$ 8,367,543	\$ 10,461,274	\$ 11,638,823
Total Expenses		\$ 81,012,017	\$ 75,759,409	\$ 83,140,956	\$ 85,234,083

Southwestern Community College
FY 2014-15 Tentative Budget
Restricted Revenue and Expense

Object	Description	2014-15 Budget
381	Federal Revenue	\$ 3,263,309
386	State Revenue	5,163,064
388	Local Revenue	3,501,984
	Total Revenue	<u>\$ 11,928,357</u>
411	Instructional Salaries	\$ 198,374
412	Non-Inst Salaries, Reg Contract	1,203,518
413	Instructional Salaries, Other	78,485
414	Non-Inst Salaries, Other	560,251
	Academic Salaries	<u>\$ 2,040,628</u>
421	Non-Inst Salaries, Full-time	\$ 2,947,695
423	Non-inst Salaries, Other	1,420,141
424	Instructional Aides	252,605
	Non-Academic Salaries	<u>\$ 4,620,441</u>
431	State Teachers Retirement	\$ 141,320
432	PERS	311,595
433	Social Security	367,310
434	Health & Welfare Benefits	364,181
435	State Unemployment Insurance	72,323
436	Worker's Compensation Ins	131,989
439	Other Benefits	28,695
	Total Benefits	<u>\$ 1,417,413</u>

Southwestern Community College
FY 2014-15 Tentative Budget
Restricted Revenue and Expense (continued)

Object	Description	2014-15 Budget
441	Text Books	\$ 6,277
442	Books or Manuals	5,956
443	Supplies	547,274
444	Subscriptions and Minor Equipment	330,423
445	Printing & Other Miscellaneous	31,565
449	Other Supplies	375,519
	Total Supplies	<u>\$ 1,297,014</u>
451	Contract Services	\$ 761,316
452	Travel and Business Related	275,848
453	Dues and Memberships	12,087
454	Insurance	65,000
455	Utilities	44,066
456	Contracts - Maintenance & Software	162,349
458	Postage/Bond/Other	10,911
459	Indirect and Other Expenses	103,838
	Operating	<u>\$ 1,435,415</u>
463	Books/Book Abatemnt/Special Co	\$ -
464	Equipment	172,737
	Capital Outgo	<u>\$ 172,737</u>
475	Student Financial Aid	\$ 5,949
476	Other Payments to Students	938,760
	Student Payments	<u>\$ 944,709</u>
	Total Expense	<u><u>\$ 11,928,357</u></u>
	Excess Revenue	<u><u>\$ -</u></u>

Southwestern Community College
FY 2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	UNAUDITED ESTIMATE 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 2,502,279	\$ 2,157,191	\$ 2,208,115	\$ 1,978,730
Revenue				
8844 Sales	\$ 3,178,493	\$ 3,154,848	\$ 3,125,346	\$ 3,219,106
8845 Other Income	44,890	-	43,635	28,503
Total Revenue	<u>\$ 3,223,383</u>	<u>\$ 3,154,848</u>	<u>\$ 3,168,981</u>	<u>\$ 3,247,609</u>
Expenses				
2000 Classified & Student Salaries	\$ 548,646	\$ 527,233	\$ 544,330	\$ 519,036
3000 Employee Benefits	142,599	140,694	126,917	116,607
4000 Supplies & Replacement	2,687,146	2,263,387	2,283,219	2,349,253
5000 Other Operating Costs	189,499	172,215	193,900	197,400
6000 Capital Outlay and transfers out	581	395	250,000	-
Total Expenses	<u>\$ 3,568,471</u>	<u>\$ 3,103,924</u>	<u>\$ 3,398,366</u>	<u>\$ 3,182,296</u>
9720 Ending Fund Balance	<u><u>\$ 2,157,191</u></u>	<u><u>\$ 2,208,115</u></u>	<u><u>\$ 1,978,730</u></u>	<u><u>\$ 2,044,043</u></u>

Southwestern Community College
FY 2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - STUDENT UNION
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 102,076	\$ 125,539	\$ 4,588	\$ (255,312)
8844 Sales	\$ 908,971	\$ 721,644	\$ 700,000	\$ 700,000
8849 Cash Long	907	325	300	300
8860 Pepsi Annual Contribution	-	120,000	50,000	50,000
8890 Other Income	2,251	2,103	2,500	13,500
8892 Vending Machine Income	18,000	18,000	18,000	18,000
8983 Pepsi Commissions	17,543	21,095	16,500	16,500
8984 Transfers In	599,389	-	-	-
Total Revenue	<u>\$ 1,547,061</u>	<u>\$ 883,167</u>	<u>\$ 787,300</u>	<u>\$ 798,300</u>
2000 Classified & Student Salaries	\$ 575,199	\$ 430,204	\$ 440,600	\$ 440,600
3000 Employee Benefits	187,996	145,816	148,200	148,200
4000 Supplies & Replacement	509,169	378,084	384,000	384,000
5000 Other Operating Costs	192,511	44,683	44,400	44,400
7300 Transfers Out	58,723	5,331	30,000	30,000
Total Expenses	<u>\$ 1,523,598</u>	<u>\$ 1,004,118</u>	<u>\$ 1,047,200</u>	<u>\$ 1,047,200</u>
9720 Ending Fund Balance	<u><u>\$ 125,539</u></u>	<u><u>\$ 4,588</u></u>	<u><u>\$ (255,312)</u></u>	<u><u>\$ (504,212)</u></u>

Southwestern Community College
FY 2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - TRADEWINDS
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 86,042	\$ 86,527	\$ 89,153	\$ 92,359
8844 Sales	\$ 40,207	\$ 39,992	\$ 40,000	\$ 40,000
8849 Cash Long	176	56	-	
8984 Transfers In	5,070	(3)	-	
Total Revenue	<u>\$ 45,453</u>	<u>\$ 40,045</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
2000 Classified & Student Salaries	\$ 8,713	\$ 9,300	\$ 9,000	\$ 9,000
3000 Employee Benefits	185	197	200	200
4000 Supplies & Replacement	8,539	25,424	24,894	24,894
5000 Other Operating Costs	27,531	2,498	2,700	2,700
7300 Transfers Out	-			
Total Expenses	<u>\$ 44,968</u>	<u>\$ 37,419</u>	<u>\$ 36,794</u>	<u>\$ 36,794</u>
9720 Ending Fund Balance	<u><u>\$ 86,527</u></u>	<u><u>\$ 89,153</u></u>	<u><u>\$ 92,359</u></u>	<u><u>\$ 95,565</u></u>

Southwestern Community College
FY 2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - TIME OUT CAFÉ
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	ADOPTED BUDGET 2012-2013	ADOPTED BUDGET 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ -	\$ 12,868	\$ 79,949	\$ 139,159
8844 Sales	300,812	603,806	620,700	620,700
8849 Cash Long		383		
8900 Transfers	53,653	5,334		
Total Revenue	\$ 354,465	\$ 609,523	\$ 620,700	\$ 620,700
2000 Classified & Student Salaries	\$ 76,917	\$ 163,907	\$ 164,100	\$ 164,100
3000 Employee Benefits	16,122	38,601	40,100	40,100
4000 Supplies & Replacement	173,773	300,839	319,250	319,250
5000 Other Operating Costs	27,785	39,095	38,040	38,040
7300 Transfers Out	47,000	-	-	-
Total Expenses	\$ 341,597	\$ 542,442	\$ 561,490	\$ 561,490
9720 Ending Fund Balance	\$ 12,868	\$ 79,949	\$ 139,159	\$ 198,369

Southwestern Community College
FY 2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
PROPOSITION R BOND FUND
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	UNAUDITED ESTIMATE 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 161,656,995	\$ 156,462,726	\$ 130,627,285	\$ 130,627,285	\$ 106,313,285
Income:					
8860 Interest	\$ 707,529	\$ 484,435	\$ 475,000	\$ 450,000	\$ 400,000
8896 Local Miscellaneous Income					
8940 Sale of Bond Proceeds					
8954 Bond Issue Premium					
Total Income	\$ 707,529	\$ 484,435	\$ 475,000	\$ 450,000	\$ 400,000
Expense:					
2000 Construction Hourly Salaries	\$ 2,942	\$ 23,230	\$ 100,000	\$ 52,000	\$ 84,000
3000 Construction Benefits	327	5,678	28,000	14,000	20,500
4000 Supplies	16,990	8,468	94,000	98,000	25,000
5000 Operations	1,962,184	3,351,301	4,524,680	4,600,000	6,918,000
6000 Capital Outlay/Renovation	3,919,355	22,931,199	34,487,840	20,000,000	22,845,000
7000 Transfers Out	-	-			
Total Expense	\$ 5,901,798	\$ 26,319,876	\$ 39,234,520	\$ 24,764,000	\$ 29,892,500
9720 Ending Balance	\$ 156,462,726	\$ 130,627,285	\$ 91,867,765	\$ 106,313,285	\$ 76,820,785

Southwestern Community College
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**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY FUND
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	UNAUDITED ESTIMATE 2013-2014	TENTATIVE BUDGET 2014-2015
Beginning Fund Balance	\$ 1,911,087	\$ 2,525,058	\$ 2,634,409	\$ 2,634,409	\$ 3,196,328
Revenue	\$ 816,289	\$ 443,947	\$ 425,000	\$ 832,000	\$ 425,000
Expense:					
Equipment and Repairs	\$ 202,318	\$ 334,596	\$ 276,940	\$ 270,081	\$ 280,000
Transfer Out					
Total Expense	\$ 202,318	\$ 334,596	\$ 276,940	\$ 270,081	\$ 280,000
Ending Fund Balance	\$ 2,525,058	\$ 2,634,409	\$ 2,782,469	\$ 3,196,328	\$ 3,341,328

Southwestern Community College
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**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
STUDENT CENTER FUND
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	UNAUDITED ESTIMATE 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 162,073	\$ 348,794	\$ 328,009	\$ 328,009	\$ 302,739
Revenue					
8860 Interest and Bond Proceeds	239	674	1,000	1,000	800
8878 Student Fees	171,776	148,049	175,000	175,000	150,000
8896 Revenue Bond	1,737,327				
Total Revenue	<u>\$ 1,909,342</u>	<u>\$ 148,723</u>	<u>\$ 176,000</u>	<u>\$ 176,000</u>	<u>\$ 150,800</u>
Expense:					
4000 Supplies	\$ -	\$ 41,150	\$ -	\$ -	\$ -
5000 Other Expenses				-	
5890 Bond Payment	126,294	128,358	126,270	126,270	128,644
6000 Capital Outlay	1,596,327	-	75,000	75,000	45,000
Total Expense	<u>\$ 1,722,621</u>	<u>\$ 169,508</u>	<u>\$ 201,270</u>	<u>\$ 201,270</u>	<u>\$ 173,644</u>
9720 Ending Fund Balance	<u>\$ 348,794</u>	<u>\$ 328,009</u>	<u>\$ 302,739</u>	<u>\$ 302,739</u>	<u>\$ 279,895</u>

Southwestern Community College
FY2014-15 Tentative Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
SELF INSURANCE FUND
FY14-15 TENTATIVE BUDGET**

	AUDITED ACTUAL 2011-2012	AUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	UNAUDITED ESTIMATE 2013-2014	TENTATIVE BUDGET 2014-2015
9720 Beginning Fund Balance	\$ 468,174	\$ 470,373	\$ 472,078	\$ 472,078	\$ 473,578
Income:					
8860 Interest	\$ 2,199	\$ 1,705	\$ 1,500	\$ 1,500	\$ 1,500
8896 Local Miscellaneous Income		-			
Total Income	2,199	1,705	1,500	1,500	1,500
Expense:					
5110 Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
5000 Loss Deductible Expense		-			
Total Expense	-	-	-	-	-
9720 Ending Fund Balance	\$ 470,373	\$ 472,078	\$ 473,578	\$ 473,578	\$ 475,078