



WEST HILLS

COMMUNITY COLLEGE DISTRICT

West Hills College Coalinga West Hills College Lemoore North District Center, Firebaugh Naval Air Station, Lemoore

2018-19

ADOPTED BUDGET

Report

Board of Trustees

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"Once You Go Here, You Can Go Anywhere"™

TO: Board of Trustees

Presented for your review and approval is the West Hills Community College District FY 2018-19 ADOPTED Budget.

GENERAL FUND 11 - Unrestricted:

The WHCCD ADOPTED budget provides:

- * Funding at 5,800 FTES (3.5% Growth)
 - * Cost of Living Adjustment (COLA) 2.71%
 - * Step raises for all Staff
 - * Beginning Estimated Balance of \$ 4,000,000; for the 2018-19 fiscal year
 - * No Enrollment Fee increase
-
- * 8.859 % Ending Fund Balance

GENERAL FUND 12 - Restricted:

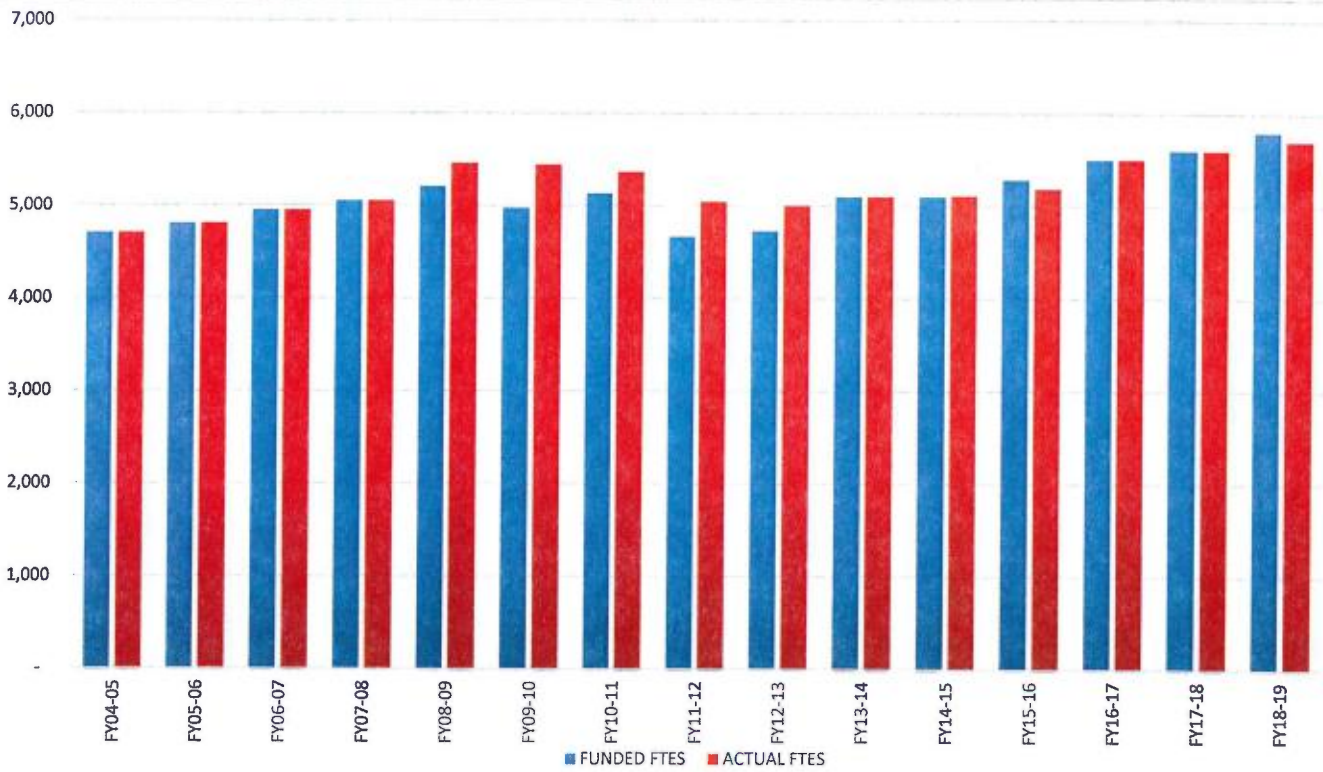
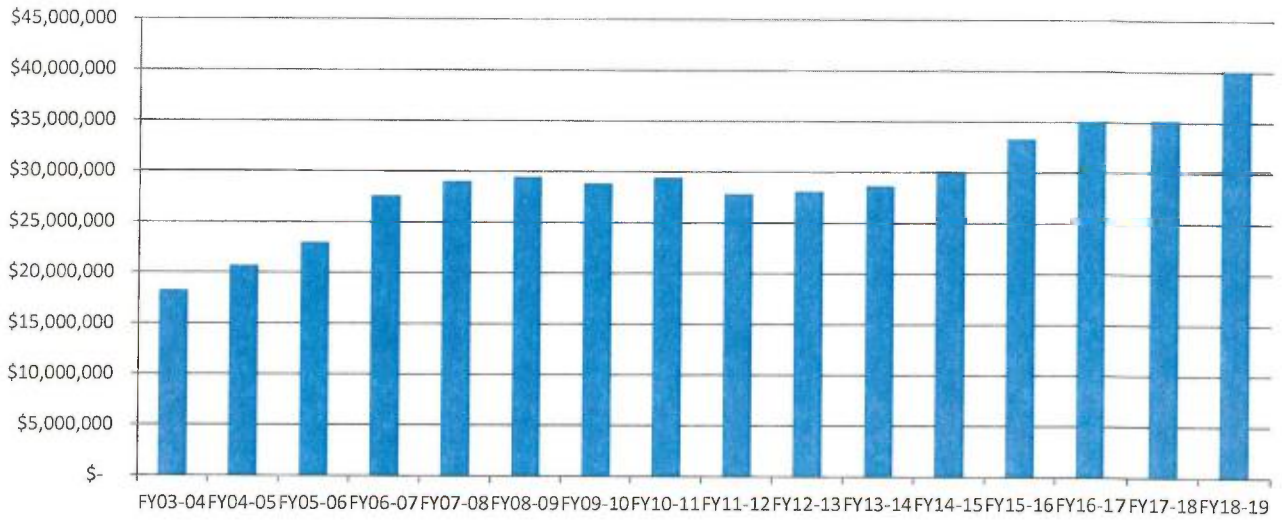
The ADOPTED Budget being presented for GF12 Restricted Funds is based on the last years actual budget. Categorical program budgets are modified and revised based on official allocation notices, usually received September through October.

The following pages summarize the District's Fiscal Year 2018-19 ADOPTED Budget information.

ACTION:

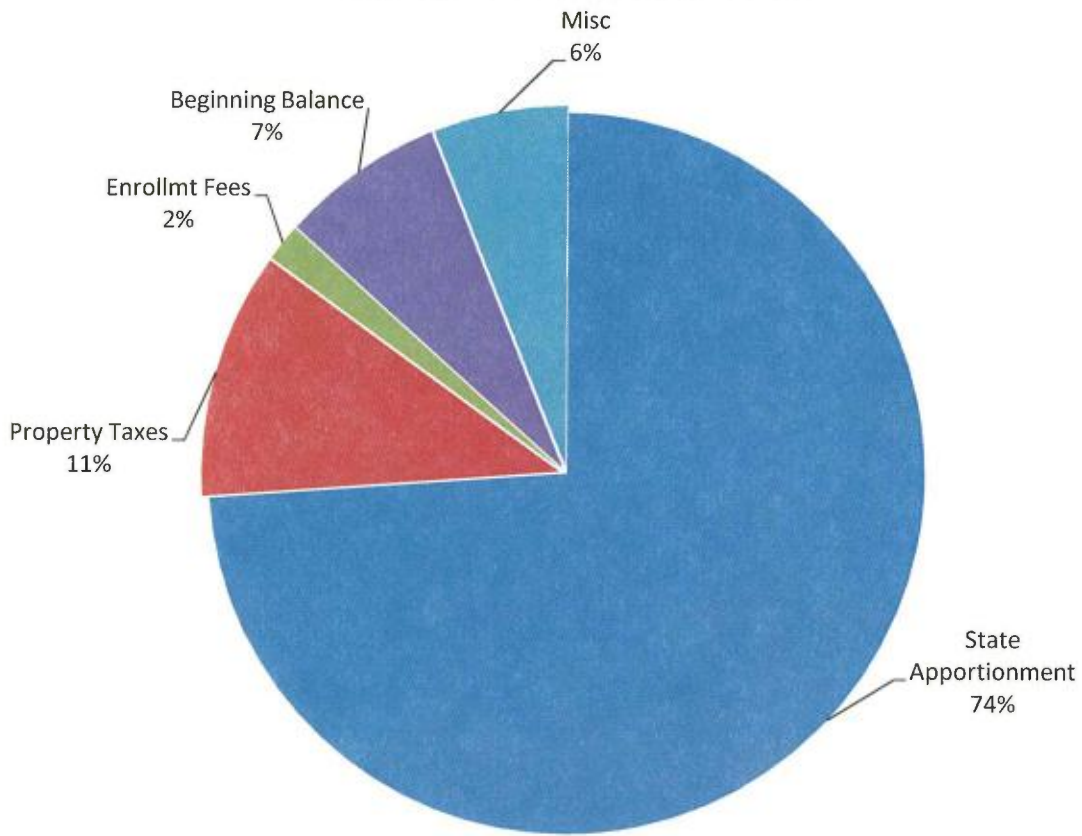
It is recommended the Board of Trustees approve the ADOPTED Budget as presented.

GF11 STATE APPORTIONMENT AMOUNT

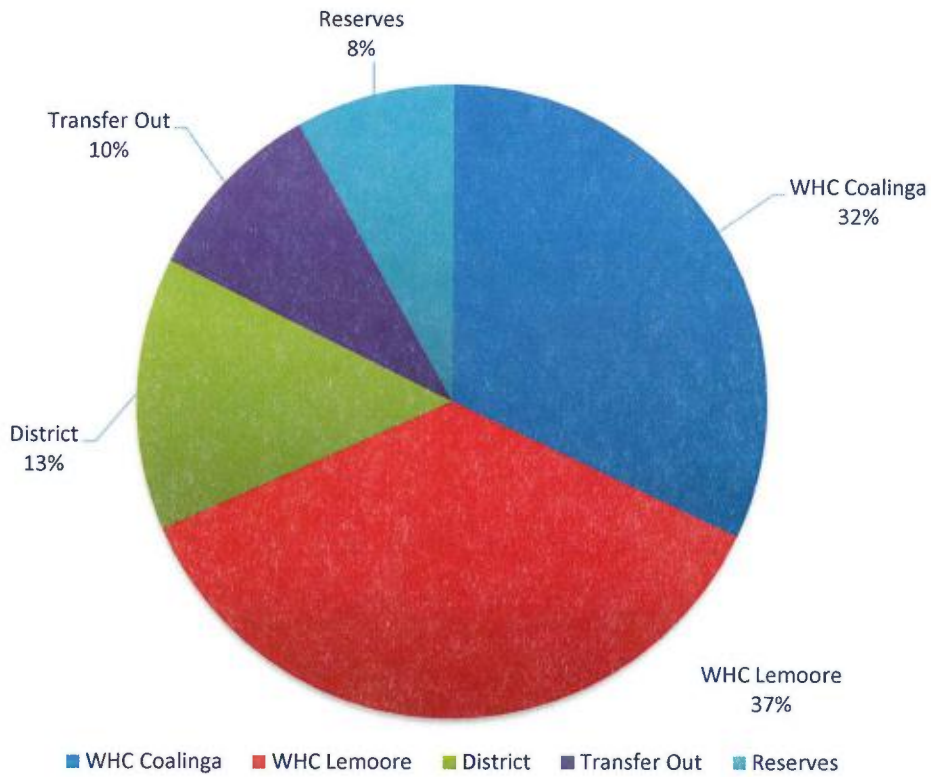


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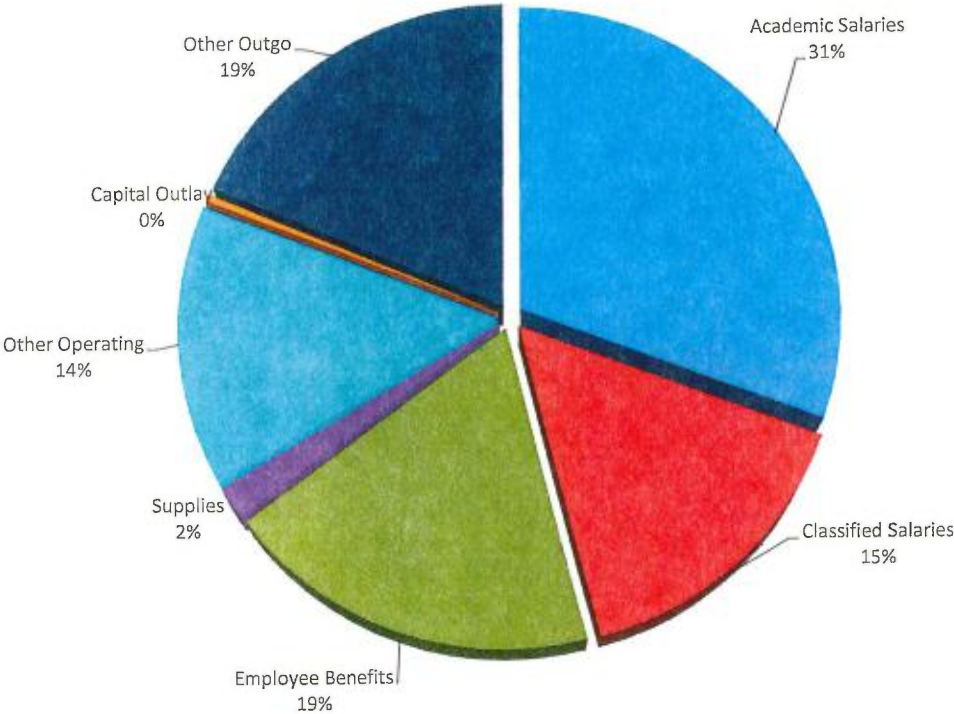
GF11 REVENUE SOURCE



GF11 EXPENDITURE BY LOCATION



GF11 EXPENDITURE CATEGORIES



FY 2018-2019 Adopted Budget Forms

- ◆ FY 2018-2019 Adopted Budget – Unrestricted Page 1
- ◆ FY 2018-2019 Adopted Budget – Restricted Page 2
- ◆ FY 2018-2019 Adopted Budget-Capital Outlay Page 3-4

System Reports:

- ◆ Budget Summary by Class, Fund Page 5
- ◆ Budget Summary by Fund, Subclass, Class Page 6-9
- ◆ Budget Summary by Fund, Class, Category Page 10-18

**WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2018-2019**

General Fund 11 - Unrestricted

FTES:

Funded Base 2017-18	5600	
Actual FTES 2017-18	5700	
Funded Based 2018-19 (est. actual will be 5800)		5,800.00
Total FY 2018-19 FTES:		5,800.00
Goal Max FTES (5800) (Current FTES 5,700)		

ESTIMATED BEGINNING BALANCE: \$ 4,000,000

REVENUES:

Estimated State Apportionment	\$ 31,945,440
3.5% FTES Growth	\$ 1,120,186
COLA 2.71%	\$ 1,010,000
New Funding Formula	\$ 6,000,000

Revised Base: \$ 40,075,626

Property Taxes: \$ 5,998,086
 Enrollment Fees: \$ 903,968

Lottery (Unrestricted)	\$ 785,000
Full Time Faculty	\$ 309,550
Interest	\$ 150,000
Non-Resident Tuition	\$ 400,000
Foreign Tuition	\$ 370,000
Part Time Faculty	\$ 252,864
Other Local Revenue	\$ 996,531

Total Misc. Revenue: \$ 3,263,945

Beginning Balance & Revenues: \$ 54,241,625

EXPENDITURES:

Expenditure Base from 17-18 Mid-Year Revise \$ 43,160,725

Expenditure Base Revise:

Steps, Benefits Increase	\$ 1,190,198
PERS/STRS Liability	\$ 3,000,000
PERS/STRS	\$ 670,271
FT Faculty WHCC	\$ 153,421
New FT Faculty	\$ 500,000
WHCC Title V Positions (Acquire Oct,2018)	\$ 196,226
Increase Adjunct Budget WHCC/WHCL	\$ 500,000
Equipment Manager WHCL	\$ 46,000
WHCL Athletics Travel	\$ 37,026
WHCL W Volleyball & M Basketball Startup Cost	\$ 22,420
MOU City of Lemoore Campus Security Increase	\$ 52,327
WHCL Director of Nursing Increase to 100%	\$ 98,822
Connected Learning Contract	\$ 200,000

Total Other Expenses Changes: \$ 6,666,711

Contingency/Reserve

Represents = 8.859 % of \$ 49,827,436 Expenditures **Reserve: \$ 4,414,189**

Total Expenditures & Reserve: \$ 54,241,625

Categorical Program budgets are prepared based on Chancellor's Office 2017-18 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

103	Kings Co CalWorks-Lemoore		\$	150,000
113	WIA/One Stop/Adult/Dislocated-Coalinga		\$	436,946
117	WIA/Year-Round Youth Prgm-Coalinga		\$	319,401
120	Student Support Services - Coalinga	Year 4	\$	286,067
123	DHSI Title 5,Part A- Coalinga	Final	\$	88,652
124	College Assistance Migrant Program-CAMP	Year 3	\$	425,000
125	DHSI Title 5, Access/Success- Lemoore	Year 4	\$	604,869
130	Upward Bound 17-22	Year 2	\$	275,551
133	UB Math/Science 17-22	Year 2	\$	277,134
134	Upward Bound 17-22	Year 2	\$	277,134
136	DOE/UB Veterans 17-22	Year 2	\$	263,938
139	Upward Bound 2 17-22	Year 2	\$	263,938
140	CWS District Work Study Match		\$	454,288
149	Federal High School Equivalency -HEP	Year 4	\$	475,000
159	TANF- Coalinga/Lemoore		\$	71,625
160	VTEA Economic Development		\$	201,516
162	VTEA / Transitions		\$	82,754
165	VTEA/ State Leadership		\$	4,959
200	EOPS- Coalinga/Lemoore		\$	782,483
202	CARE - Coalinga/Lemoore		\$	185,121
207	Student Equity		\$	786,568
208	SSSP		\$	1,567,908
210	DSPS - Coalinga/Lemoore		\$	518,053
212	BFAP Financial Aid - Coalinga/Lemoore		\$	323,932
217	CCCCO Strong Workforce		\$	743,246
220	CalWORKS - Coalinga/Lemoore		\$	330,971
222	CalWORKS Workstudy - Coalinga/Lemoore		\$	16,340
223	CCC Guided Pathways 1718		\$	283,269
227	Basic Skills/Immigrant Education & Carryover		\$	256,056
232	CCCCO Plant Maintenance & Instructional Support		\$	115,000
237	CCCCO/Adult Ed/AB104		\$	154,862
246	CCCCO/Nurse Enrollment - Lemoore		\$	108,176
250	CDE/SCES Core RSMS		\$	89,762
251	S-B Capitation	Final	\$	60,000
267	Zero Textbook Cost		\$	135,000
268	CCPT2/Tulare-Kings Career Pathways	Final	\$	103,152
268	CCPT Phase 2	Final	\$	400,000
269	Avenal Elementary After-School Program -Lemoore		\$	296,000
273	Lemoore Elementary After-School Program		\$	426,500
274	CCCCO/Ed Future Initiative/TPP		\$	152,902
276	Awd for Innovation/Bitwise		\$	500,000
276	Awd for Innovation/PLA		\$	1,000,000
276	Awd for Innovation/DOF		\$	500,000
277	CCCCO/YCCD/CA DROUGHT		\$	35,121
290	CEC/PowWow		\$	466,958
296	CCCCO/Middle College HS		\$	100,000
292	Career Advancement Academy	Final	\$	14,039
Total Restricted Funds:			\$	15,410,191

WHC LEMOORE PROJECTS:		Project budget for 2018-2019	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 232	Physical Plant & Instructional Support	\$ -	\$ -	\$ -
41-590	WHL Master Planning/CEQA	\$ 60,000	\$ 60,000	\$ -
41-594	WHL Student Union Starbucks	\$ 25,000		\$ 25,000
LEMOORE PROJECTS TOTAL:		\$ 85,000	\$ 60,000	\$ 25,000

DISTRICT OFFICE PROJECTS		Project budget for 2018-2019	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 232	Physical Plant & Instructional Support	\$ 115,000	\$ 115,000	\$ -
41 601	DO Master Planning/CEQA	\$ 75,000	\$ -	\$ 75,000
41-608	DO Long Term Pay	\$ 708,027		\$ 708,027
41-610	DO Admin Building	\$ 12,862,192	\$ -	\$ 12,862,192
41-615	DO PROP 39	\$ 412,611	\$ 412,611	\$ -
DISTRICT PROJECTS TOTAL:		\$ 14,057,830	\$ 412,611	\$ 13,645,219

MEASURE T PROJECTS		Project budget for 2017-2018	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 662	Devices & Technology System	\$ 596,392	\$ 596,392	\$ -
MEASURE T PROJECTS TOTAL:		\$ 596,392	\$ 596,392	\$ -

Budget Summary Report

Proposed Adopted 2018-2019

07/01/18 to 06/30/19

Summary By: Class, Fund

GL Account No: Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Adopted	FY18-19 Tentative	FY18-19 Adopted
Fund: 11 G/F Unrestricted	\$ (37,151,053)	\$ (37,903,431)	\$ (37,673,058)	\$ (43,158,801)	\$ (47,424,366)	\$ (45,277,842)	\$ (48,519,342)	\$ (54,241,625)
Fund: 12 G/F Restricted	\$ (16,640,221)	\$ (29,410,128)	\$ (15,333,434)	\$ (15,792,030)	\$ (19,314,164)	\$ (15,825,613)	\$ (14,475,814)	\$ (15,410,191)
Fund: 32 Cafeteria	\$ (841,136)	\$ (736,067)	\$ (1,278,331)	\$ (1,280,737)	\$ (1,163,159)	\$ (712,421)	\$ (726,160)	\$ (727,994)
Fund: 33 Child Development Center	\$ (5,044,198)	\$ (5,041,057)	\$ (5,399,350)	\$ (5,992,262)	\$ (6,687,504)	\$ (5,340,510)	\$ (6,249,163)	\$ (6,249,163)
Fund: 34 Farm	\$ (640,620)	\$ (671,846)	\$ (668,159)	\$ (778,099)	\$ (898,634)	\$ (527,656)	\$ (660,038)	\$ (701,467)
Fund: 39 Residential Living	\$ (454,863)	\$ (418,988)	\$ (556,099)	\$ (562,639)	\$ (593,602)	\$ (474,885)	\$ (507,449)	\$ (513,949)
Fund: 41 Capital Projects	\$ (14,595,678)	\$ (34,197,405)	\$ (12,545,077)	\$ (22,371,785)	\$ (19,676,520)	\$ (14,466,852)	\$ (26,156,223)	\$ (26,156,223)
Fund: 71 ASB Fund	\$ (38,782)	\$ (37,378)	\$ (40,322)	\$ (49,468)	\$ (77,134)	\$ (40,700)	\$ (40,700)	\$ (40,700)
Fund: 74 Financial Aid	\$ (14,635,295)	\$ (14,395,618)	\$ (16,045,426)	\$ (15,857,018)	\$ (15,670,154)	\$ (16,308,295)	\$ (16,384,964)	\$ (16,384,964)
Fund: 75 Scholarship and Loan	\$ (203,793)	\$ (202,949)	\$ (183,850)	\$ (247,843)	\$ (282,495)	\$ (207,454)	\$ (207,454)	\$ (207,454)
Fund: 78 OPEB/GASB 45	\$ (4,664,513)	\$ (4,615,075)	\$ (6,618,112)	\$ (7,171,920)	\$ (8,618,237)	\$ (7,389,280)	\$ (7,389,280)	\$ (7,389,280)
Fund: 79 Clubs and Trusts	\$ (46,731)	\$ (49,144)	\$ (42,417)	\$ (50,810)	\$ (48,800)	\$ (46,551)	\$ (46,552)	\$ (46,552)
Fund: 83 Foundation	\$ (488,490)	\$ (377,490)	\$ (488,436)	\$ (672,199)	\$ (746,105)	\$ (520,046)	\$ (514,140)	\$ (514,140)
Class: 4 Revenues	\$ (95,445,373)	\$ (128,056,576)	\$ (96,872,071)	\$ (113,985,611)	\$ (121,200,874)	\$ (107,138,105)	\$ (121,877,279)	\$ (128,583,702)
Fund: 11 G/F Unrestricted	\$ 37,151,053	\$ 37,903,431	\$ 37,673,058	\$ 43,158,801	\$ 47,424,366	\$ 45,277,842	\$ 48,519,342	\$ 54,241,625
Fund: 12 G/F Restricted	\$ 16,640,221	\$ 29,410,128	\$ 15,333,434	\$ 15,792,030	\$ 19,314,164	\$ 15,825,613	\$ 14,475,814	\$ 15,410,191
Fund: 32 Cafeteria	\$ 841,136	\$ 736,067	\$ 1,278,331	\$ 1,280,737	\$ 1,163,159	\$ 712,421	\$ 726,160	\$ 727,994
Fund: 33 Child Development Center	\$ 5,044,198	\$ 5,041,057	\$ 5,399,350	\$ 5,992,262	\$ 6,687,504	\$ 5,340,510	\$ 6,249,163	\$ 6,249,163
Fund: 34 Farm	\$ 640,620	\$ 671,846	\$ 668,159	\$ 778,099	\$ 898,634	\$ 527,656	\$ 660,038	\$ 701,467
Fund: 39 Residential Living	\$ 454,863	\$ 418,988	\$ 556,099	\$ 562,639	\$ 593,602	\$ 474,885	\$ 507,449	\$ 513,949
Fund: 41 Capital Projects	\$ 14,595,678	\$ 34,197,405	\$ 12,545,077	\$ 22,371,785	\$ 19,676,520	\$ 14,466,852	\$ 26,156,223	\$ 26,156,223
Fund: 71 ASB Fund	\$ 38,782	\$ 37,378	\$ 40,322	\$ 49,468	\$ 77,134	\$ 40,700	\$ 40,700	\$ 40,700
Fund: 74 Financial Aid	\$ 14,635,295	\$ 14,395,618	\$ 16,045,426	\$ 15,857,018	\$ 15,670,154	\$ 16,308,295	\$ 16,384,964	\$ 16,384,964
Fund: 75 Scholarship and Loan	\$ 203,793	\$ 202,949	\$ 183,850	\$ 247,843	\$ 282,495	\$ 207,454	\$ 207,454	\$ 207,454
Fund: 78 OPEB/GASB 45	\$ 4,664,513	\$ 4,615,075	\$ 6,618,112	\$ 7,171,920	\$ 8,618,237	\$ 7,389,280	\$ 7,389,280	\$ 7,389,280
Fund: 79 Clubs and Trusts	\$ 46,731	\$ 49,144	\$ 42,417	\$ 50,810	\$ 48,800	\$ 46,551	\$ 46,552	\$ 46,552
Fund: 83 Foundation	\$ 488,490	\$ 377,490	\$ 488,436	\$ 672,199	\$ 746,105	\$ 520,046	\$ 514,140	\$ 514,140
Class: 5 Expenses	\$ 95,445,373	\$ 128,056,576	\$ 96,872,071	\$ 113,985,611	\$ 121,200,874	\$ 107,138,105	\$ 121,877,279	\$ 128,583,702
Excess Deficit (Revenue) over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2018-2019

07/01/18 to 06/30/19

Summary By: Fund, Subclass, Class

GL Account No: Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Adopted	FY18-19 Tentative	FY18-19 Adopted
Fund: 11: G/F Unrestricted								
Class 4:								
Subclass: 48 Revenues	\$ (37,151,053)	\$ (37,903,431)	\$ (37,673,058)	\$ (43,158,801)	\$ (47,424,366)	\$ (44,799,737)	\$ (48,519,342)	\$ (54,241,625)
Class 5:								
Subclass: 51 Academic Salaries	\$ 12,391,098	\$ 13,246,801	\$ 12,589,378	\$ 13,497,946	\$ 15,395,516	\$ 14,651,439	\$ 15,810,199	\$ 16,688,348
Subclass: 52 Classified Salaries	\$ 6,045,379	\$ 6,423,142	\$ 6,193,797	\$ 6,187,628	\$ 6,718,636	\$ 7,568,955	\$ 8,305,604	\$ 8,298,060
Subclass: 53 Employee Benefits	\$ 5,959,472	\$ 7,307,880	\$ 6,285,414	\$ 6,822,554	\$ 7,811,384	\$ 9,372,120	\$ 10,467,353	\$ 10,160,767
Subclass: 54 Supplies and Materials	\$ 583,744	\$ 627,138	\$ 653,816	\$ 797,376	\$ 895,614	\$ 860,437	\$ 886,162	\$ 886,359
Subclass: 55 Other Operating Expenses	\$ 3,501,362	\$ 6,219,573	\$ 2,847,049	\$ 3,253,955	\$ 3,733,169	\$ 7,251,687	\$ 7,775,190	\$ 7,904,441
Subclass: 56 Capital Outlay	\$ 155,051	\$ 235,368	\$ 121,970	\$ 202,277	\$ 457,000	\$ 228,233	\$ 202,973	\$ 209,100
Subclass: 57 Other outgo	\$ 8,514,947	\$ 3,843,529	\$ 8,981,634	\$ 12,397,065	\$ 12,413,047	\$ 4,866,866	\$ 5,071,861	\$ 10,094,550
Fund: 11 G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COALINGA COLLEGE:								
Fund: 11: G/F Unrestricted								
Class 4:								
Subclass: 48 Revenues	\$ (14,228,853)	\$ (14,403,304)	\$ (13,185,570)	\$ (15,105,580)	\$ (16,598,528)	\$ (15,679,908)	\$ (18,437,350)	\$ (21,696,650)
Class 5:								
Subclass: 51 Academic Salaries	\$ 5,473,397	\$ 5,708,902	\$ 5,237,199	\$ 5,639,095	\$ 6,717,149	\$ 6,301,088	\$ 6,810,249	\$ 7,266,687
Subclass: 52 Classified Salaries	\$ 1,806,595	\$ 1,941,011	\$ 1,798,997	\$ 1,732,318	\$ 1,765,603	\$ 1,996,280	\$ 2,812,633	\$ 2,826,853
Subclass: 53 Employee Benefits	\$ 2,299,623	\$ 2,852,188	\$ 2,155,602	\$ 2,363,254	\$ 2,798,014	\$ 3,341,598	\$ 4,021,277	\$ 4,003,999
Subclass: 54 Supplies and Materials	\$ 234,663	\$ 249,501	\$ 284,459	\$ 332,806	\$ 320,827	\$ 334,112	\$ 338,495	\$ 339,495
Subclass: 55 Other Operating Expenses	\$ 2,083,181	\$ 2,851,022	\$ 1,280,784	\$ 1,365,278	\$ 1,710,732	\$ 2,741,582	\$ 2,842,515	\$ 2,779,366
Subclass: 56 Capital Outlay	\$ 87,207	\$ 77,702	\$ 86,176	\$ 182,440	\$ 219,597	\$ 120,300	\$ 112,240	\$ 116,267
Subclass: 57 Other outgo	\$ 2,457,216	\$ 821,235	\$ 2,648,664	\$ 2,758,633	\$ 3,229,772	\$ 1,501,505	\$ 1,271,213	\$ 2,707,017
Fund: 11 G/F Unrestricted	\$ 213,029	\$ 98,257	\$ 306,311	\$ (731,756)	\$ 163,166	\$ 656,557	\$ (228,728)	\$ (1,656,966)
LEMOORE COLLEGE:								
Fund: 11: G/F Unrestricted								
Class 4:								
Subclass: 48 Revenues	\$ (22,922,200)	\$ (23,500,127)	\$ (24,487,488)	\$ (28,053,221)	\$ (30,825,838)	\$ (29,119,829)	\$ (30,081,992)	\$ (32,544,975)
Class 5:								
Subclass: 51 Academic Salaries	\$ 6,308,052	\$ 6,661,985	\$ 6,536,957	\$ 6,882,728	\$ 7,641,279	\$ 7,345,847	\$ 7,936,524	\$ 8,350,509
Subclass: 52 Classified Salaries	\$ 2,070,870	\$ 1,739,883	\$ 1,832,057	\$ 1,635,500	\$ 1,870,009	\$ 2,076,835	\$ 2,735,420	\$ 2,903,938
Subclass: 53 Employee Benefits	\$ 2,355,631	\$ 2,786,095	\$ 2,234,319	\$ 2,504,058	\$ 2,921,966	\$ 3,684,819	\$ 4,415,814	\$ 4,375,823
Subclass: 54 Supplies and Materials	\$ 292,233	\$ 290,970	\$ 376,166	\$ 408,522	\$ 501,837	\$ 443,341	\$ 450,546	\$ 449,743
Subclass: 55 Other Operating Expenses	\$ 2,034,709	\$ 2,552,603	\$ 1,794,811	\$ 2,080,874	\$ 2,415,995	\$ 3,323,169	\$ 3,629,111	\$ 3,615,511
Subclass: 56 Capital Outlay	\$ 37,473	\$ 91,592	\$ 27,771	\$ 17,639	\$ 218,563	\$ 49,790	\$ 63,590	\$ 65,690
Subclass: 57 Other outgo	\$ 717,534	\$ 375,144	\$ 1,277,410	\$ 1,037,172	\$ 1,028,099	\$ 780,915	\$ 776,502	\$ 2,006,502
Fund: 11 G/F Unrestricted	\$ (9,105,698)	\$ (9,001,855)	\$ (10,407,997)	\$ (13,486,728)	\$ (14,228,090)	\$ (11,415,113)	\$ (10,074,485)	\$ (10,777,259)
DISTRICT OPERATIONS:								
Fund: 11: G/F Unrestricted								
Class 4:								
Subclass: 48 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 5:								
Subclass: 51 Academic Salaries	\$ 609,649	\$ 875,914	\$ 815,222	\$ 976,123	\$ 1,037,088	\$ 1,004,504	\$ 1,063,426	\$ 1,071,152
Subclass: 52 Classified Salaries	\$ 2,167,915	\$ 2,742,248	\$ 2,562,743	\$ 2,819,810	\$ 3,083,024	\$ 3,495,840	\$ 2,757,551	\$ 2,567,269
Subclass: 53 Employee Benefits	\$ 1,304,219	\$ 1,669,597	\$ 1,895,493	\$ 1,955,242	\$ 2,091,405	\$ 2,345,703	\$ 2,030,262	\$ 1,780,945
Subclass: 54 Supplies and Materials	\$ 56,849	\$ 86,667	\$ (6,809)	\$ 56,048	\$ 72,950	\$ 82,984	\$ 97,121	\$ 97,121
Subclass: 55 Other Operating Expenses	\$ (616,529)	\$ 815,948	\$ (228,546)	\$ (192,197)	\$ (393,559)	\$ 1,186,936	\$ 1,303,584	\$ 1,509,564
Subclass: 56 Capital Outlay	\$ 30,370	\$ 66,074	\$ 8,023	\$ 2,198	\$ 18,840	\$ 58,143	\$ 27,143	\$ 27,143
Subclass: 57 Other outgo	\$ 5,340,196	\$ 2,647,150	\$ 5,055,560	\$ 8,601,260	\$ 8,155,176	\$ 2,584,446	\$ 3,024,146	\$ 5,381,031
Fund: 11 G/F Unrestricted	\$ 8,892,669	\$ 8,903,598	\$ 10,101,686	\$ 14,218,484	\$ 14,064,924	\$ 10,758,556	\$ 10,303,213	\$ 12,434,225

Budget Summary Report
Proposed Adopted 2018-2019
07/01/18 to 06/30/19
Summary By: Fund, Subclass, Class

GL Account No: Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Adopted	FY18-19 Tentative	FY18-19 Adopted
Fund: 12: G/F Restricted								
Class 4:								
Subclass: 48 Revenues	\$ (16,640,221)	\$ (29,410,128)	\$ (15,333,434)	\$ (15,792,894)	\$ (19,314,164)	\$ (15,825,613)	\$ (14,475,814.00)	\$ (15,410,191)
Class 5:								
Subclass: 51 Academic Salaries	\$ 3,404,970	\$ 7,470,408	\$ 3,156,117	\$ 3,022,899	\$ 3,167,888	\$ 1,809,276	\$ 1,904,316.00	\$ 2,085,769
Subclass: 52 Classified Salaries	\$ 3,598,605	\$ 6,917,869	\$ 4,059,374	\$ 4,571,370	\$ 5,388,026	\$ 4,435,716	\$ 5,343,312.00	\$ 5,709,762
Subclass: 53 Employee Benefits	\$ 2,217,829	\$ 3,892,615	\$ 2,310,911	\$ 2,550,090	\$ 2,974,237	\$ 2,878,981	\$ 3,089,890.00	\$ 3,264,464
Subclass: 54 Supplies and Materials	\$ 763,297	\$ 1,070,911	\$ 470,963	\$ 689,550	\$ 599,583	\$ 85,032	\$ 138,895.00	\$ 198,411
Subclass: 55 Other Operating Expenses	\$ 3,128,733	\$ 5,356,670	\$ 2,179,023	\$ 2,733,860	\$ 4,233,736	\$ 6,005,690	\$ 2,813,135.00	\$ 3,517,092
Subclass: 56 Capital Outlay	\$ 1,140,526	\$ 4,285,477	\$ 603,004	\$ 956,592	\$ 857,912	\$ 326,739	\$ 19,640.00	\$ 99,852
Subclass: 57 Other outgo	\$ 2,386,261	\$ 416,178	\$ 2,554,042	\$ 1,268,533	\$ 2,092,782	\$ 284,179	\$ 1,166,626.00	\$ 534,841
Fund: 12 G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 32: Cafeteria								
Class 4:								
Subclass: 48 Revenues	\$ (841,136)	\$ (736,067)	\$ (1,242,203)	\$ (1,280,737)	\$ (1,163,159)	\$ (712,421)	\$ (726,160.00)	\$ (727,994)
Class 5:								
Subclass: 52 Classified Salaries	\$ 315,507	\$ 263,352	\$ 322,703	\$ 348,375	\$ 297,612	\$ 259,710	\$ 268,376.00	\$ 268,376
Subclass: 53 Employee Benefits	\$ 126,492	\$ 140,656	\$ 134,481	\$ 157,395	\$ 140,228	\$ 128,399	\$ 128,972.00	\$ 130,806
Subclass: 54 Supplies and Materials	\$ 281,811	\$ 318,209	\$ 455,136	\$ 455,290	\$ 417,754	\$ 314,262	\$ 301,962.00	\$ 301,962
Subclass: 55 Other Operating Expenses	\$ 115,185	\$ 13,850	\$ 324,026	\$ 315,971	\$ 286,717	\$ 5,050	\$ 21,850.00	\$ 21,850
Subclass: 56 Capital Outlay	\$ 2,141	\$ -	\$ 5,857	\$ 1,300	\$ 5,471	\$ 5,000	\$ 5,000.00	\$ 5,000
Subclass: 57 Other outgo	\$ -	\$ -	\$ -	\$ 2,406	\$ 15,377			
Fund: 32 Cafeteria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 33: Child Development Centers								
Class 4:								
Subclass: 48 Revenues	\$ (5,044,198)	\$ (5,041,057)	\$ (5,399,350)	\$ (5,992,262)	\$ (6,687,504)	\$ (5,340,510)	\$ (6,249,163.00)	\$ (6,249,163)
Class 5:								
Subclass: 52 Classified Salaries	\$ 2,752,023	\$ 2,840,912	\$ 2,877,151	\$ 3,018,685	\$ 3,034,573	\$ 3,066,419	\$ 3,542,528.00	\$ 3,542,528
Subclass: 53 Employee Benefits	\$ 1,103,145	\$ 1,208,657	\$ 1,087,313	\$ 1,104,115	\$ 1,181,722	\$ 1,256,561	\$ 1,450,160.00	\$ 1,450,160
Subclass: 54 Supplies and Materials	\$ 242,985	\$ 572,900	\$ 238,583	\$ 316,103	\$ 303,677	\$ 562,447	\$ 624,300.00	\$ 624,300
Subclass: 55 Other Operating Expenses	\$ 877,448	\$ 359,088	\$ 1,154,303	\$ 1,326,106	\$ 1,420,374	\$ 391,583	\$ 531,175.00	\$ 531,175
Subclass: 56 Capital Outlay	\$ 597	\$ 15,500	\$ -	\$ 25,472	\$ 24,171	\$ 19,500	\$ 57,000.00	\$ 57,000
Subclass: 57 Other outgo	\$ 68,000	\$ 44,000	\$ 42,000	\$ 201,781	\$ 722,987	\$ 44,000	\$ 44,000.00	\$ 44,000
Fund: 33 Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 34: Farm								
Class 4:								
Subclass: 48 Revenues	\$ (640,620)	\$ (671,846)	\$ (668,159)	\$ (778,099)	\$ (898,634)	\$ (527,656)	\$ (660,038.00)	\$ (701,467)
Class 5:								
Subclass: 51 Academic Salaries	\$ 130,409	\$ 130,306	\$ 120,348	\$ 129,935	\$ 125,985	\$ 150,306	\$ 132,564.00	\$ 144,101
Subclass: 52 Classified Salaries	\$ 91,315	\$ 125,015	\$ 54,051	\$ 66,120	\$ 79,515	\$ 86,776	\$ 147,154.00	\$ 146,954
Subclass: 53 Employee Benefits	\$ 57,378	\$ 62,429	\$ 58,404	\$ 64,047	\$ 87,443	\$ 96,317	\$ 130,865.00	\$ 132,248
Subclass: 54 Supplies and Materials	\$ 74,297	\$ 77,400	\$ 81,230	\$ 95,692	\$ 62,423	\$ 69,000	\$ 89,386.00	\$ 89,386
Subclass: 55 Other Operating Expenses	\$ 193,036	\$ 142,400	\$ 294,801	\$ 339,366	\$ 493,066	\$ 102,005	\$ 140,069.00	\$ 140,069
Subclass: 56 Capital Outlay	\$ -	\$ -	\$ -	\$ 10,116	\$ -	\$ -	\$ -	\$ -
Subclass: 57 Other outgo	\$ 94,185	\$ 134,296	\$ 59,325	\$ 72,823	\$ 50,202	\$ 23,252	\$ 20,000.00	\$ 48,709
Fund: 34 Farm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -