



STATE CENTER
COMMUNITY COLLEGE DISTRICT

2014-15 FINAL BUDGET

Board of Trustees Meeting
September 2, 2014
Office of the Chancellor

Fresno City College – Reedley College
Clovis Community College Center – Madera Center – Oakhurst Center



Chancellor's Message



The passage of Proposition 30 in 2012 was the start of the state's intent to reinvest in education. Since that time, the Governor and the legislature have demonstrated their commitment to restoring California as the leader in higher education by prioritizing state funds towards California's community colleges. After years of drastic cuts, the district has begun the process of restoring access for students in the communities we serve. Campuses and centers within State Center Community College District (SCCCD), including Fresno City College and Reedley College, are once again offering robust summer schedules as well as significant increases in course offerings for fall and spring of 2014-2015. In addition, the district will address other critical issues such as facility updates and maintenance, innovative technology upgrades, and fair compensation improvements for our faculty and staff.

The SCCC 2014-2015 budget reflects the Board of Trustees' ongoing commitment to the guiding principles approved by the Board on March 4, 2014.

This recommended budget allows the district to continue its commitment to support student access, success and completion, and provides additional funding to improve the educational experience for students through modernization of facilities, increases in safety and security, technology improvements and the addition of qualified faculty and staff to provide instruction and support. In addition, the district remains committed to expand and strengthen its partnerships with business, industry, community organizations and other educational entities.

It is time to move forward and aggressively reclaim California's status as a premier leader in higher education. The 2014-2015 budget is more than numbers...It is a statement of our commitment to be the best.

A handwritten signature in blue ink that reads "Bill F. Stewart".

Dr. Bill F. Stewart

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2014-15 BUDGET OVERVIEW

Introduction

One of the most significant responsibilities of a community college district is the preparation, presentation and approval of the annual budget. A district's budget serves as a cornerstone document to our constituents regarding the utilization of available tax dollars and other funding sources and as a resource allocation document to support the district's planning goals and priorities for the ensuing school year. The State Center Community College District administration is confident the enclosed budget documents reflect the effective utilization of financial resources to meet the educational goals of our district.

State Budget Overview

On June 20, 2014, Governor Brown signed the 2014-15 state budget. This budget relies on Proposition 30 which was approved by the voters in November 2012 and an improving economy. Proposition 30 will provide the state with a limited-term revenue stream by increasing the sales tax rate by 0.25 percent for four years (Jan. 2013 to Dec. 2016) and increasing personal income taxes on high income earners for seven years (Jan. 2012 to Dec. 2018). The governor's

focus continues to invest in education and address long term debt in his proposal. One surprise in this budget is the governor and legislature finally addressing the unfunded liabilities associated with the State Teachers' Retirement System (STRS). The State of California, teachers, and employers all will be required to contribute more to address the estimated \$74 billion shortfall in STRS. Employers will be required to take the lead with contribution rates increasing in 2014-15 to 8.88% and increasing annually until they reach a rate of 19.1% in 2020-21.

The governor has not forgotten the lessons learned from the boom and bust economies of the state and has incorporated prudence in this budget. To address these volatile cycles, the governor is proposing two rainy day funds: one for education and one for the rest of the budget. Additionally, the adopted budget is fiscally conservative in nature in that it does not provide additional funding for many of the health and social service program needs not addressed over the past several years. One area that has received an increase in funding (up \$766 million) since the tentative budget is Medi-Cal as the governor tries to address the needs of the federal Affordable Care Act. For the most part, the governor has been able to defer

the pent-up demands and needs of the state that had been severely tested during the recent economic recession of the state. Major features of the Governor's proposal with impacts to the California Community colleges are: (*italicized notes relate to the Tentative Budget*)

- \$140.4 million (2.75%) in apportionment restoration (*down from \$155.2 million or 3%*),
- \$47.3 million (0.85%) in COLA (*down from \$48.5 million or 0.86%*),
- \$94 million “apportionment deferral buy-back” (*previously eliminated*),
- \$25 million for adult education local planning grants (*continuation of 2013-14 budget - no change*),
- \$39.0 million for energy efficiency from Proposition 39 (*no change*),
- \$148 million one-time funding block grant for scheduled maintenance and instructional equipment (*previously \$87.5 million for each program, \$175 million total*) and,
- \$170.0 million for Student Success and Support Program (categorical funding):
 - \$100.0 million Student Success and Support Program (*no change*)

- \$70.0 million for underserved students to provide “equity” (*down from \$100 million*).

The adopted 2014-15 Budget Act continues from the 2013-14 adopted State Budget in addressing restoration funding to provide greater access to students, COLA, Proposition 39 to increase energy efficiency, adult education and deferral buy downs. Albeit, the governor makes a significant effort in 2014-15 to almost completely eliminate the apportionment deferral so that community college districts receive their state funding timely and do not have to wait until after the academic year is over to receive their full apportionment funding from the state.

The adult education funding for 2014-15 remains the same as the previous year. As you may recall, this money was allocated over two years so community college districts would form adult education consortiums with K-12 districts and other providers of adult learning (faith-based organizations, libraries, prisons and others) to address how to better serve adult learners in their communities. After this initial planning period of two years, the governor proposes funding adult education programs and services in his 2015-16 budget. Adult education is proposed to address coursework in the following areas:

apprenticeship; adults with disabilities; basic skills; general educational development (GED); citizenship; and career technical education (CTE).

The adopted 2014-15 State Budget makes significant financial commitments to scheduled maintenance, instructional equipment and student success and support programs over the 2013-14 adopted state budget. However, scheduled maintenance and instructional equipment funds remain as one-time funds rather than on-going funding. The biggest winner in funding from the governor's budget proposal is student success. The governor has provided the system significant resources to address one of the community college system's highest priority - STUDENT SUCCESS AND SUPPORT PROGRAMS. The budget proposal commits \$170 million dollars to this endeavor. The first \$100 million will be to address student success and support programs with another \$70 million for student equity to benefit students who have traditionally been underserved by addressing both access and student achievement. How the equity portion of student success and support programs funding is to be allocated is unknown at this time.

The state and national economic situation appears to be continuing on a path of slow economic recovery. California's revenues related to Proposition 98 which

funds education looks promising for the next few years. This assumption is based on preliminary budget analysis combined in part with the governor's conservative approach to budgeting and not wanting to overspend resources. There are concerns the legislature will want to use any new-found money later in the year to address social programs and services if this positive trend continues. The governor is currently stressing restraint and any new-found revenue be used primarily to address long-term obligations.

2014-15 District Budget Summary

In the development of the budget over the years, the Board has been conservative and forward-thinking in its understanding and direction by focusing on maintaining access for students and employment stability for staff. The Board further understands and accepts that the economics of the state are fluid and that tremendous fluctuation can occur between good and bad economic times. Examples include the severe state economic downturns that occurred between fiscal years 2002-03 and 2004-05 and then again between 2008-09 and 2012-13.

The district has consistently developed responsible budgets that balance fiscal strengths and weaknesses over several years rather than riding the fiscal roller

coaster with all the implications for increases and downfalls in student access and the employment cycles of hiring and reducing permanent staff. Additionally, the district recently received notification that Clovis Community College Center is a candidate for college status and will be going through accreditation this fiscal year. The state's current economic situation, while more optimistic, has created an overly optimistic impression that the district has sufficient funds to address the pent-up demands of the past few years.

The district actively plans to serve more students and is proactively enhancing student enrollments as state funding is gradually being restored. Additionally, student success - the new priority for community colleges - requires rethinking policies and procedures as new regulations and requirements change to meet this goal. As the economy starts to heat up, the district is aware that enrollment demand will decline based on historical trends. Furthermore, the district is analyzing the enrollment demographics of the K-12 student population, our potential future students. These analyses show that the number of K-12 students is declining due to lower birth rates and typically smaller families. To address these concerns administration has developed a marketing campaign to inform students of class availability, opened up a four week summer session above and beyond our

traditional six week summer session, and augmenting course offerings for the new academic year by the use of \$1 million of reserve funds to increase course offerings in high demand areas. Students of our district can no longer say "courses are not available."

The district needs to strategically address the physical unmet needs of the past (deferred maintenance, district operations equipment, and campus projects) as well as address obligations and commitments (including the impacts of pension reform and the Affordable Care Act) to provide a comprehensive approach to budgeting while resources are relatively more plentiful.

During the prior and current academic year, the district and colleges plan to utilize some campus reserves to address the much-needed scheduled maintenance, safety, instructional and non-instructional equipment, and student success initiatives that have been deferred during the economic challenges of the past few years.

Additionally, in the 2014-15 final budget administration has not incorporated any revenues or expenditures for the equity piece (\$70 million system-wide) of the student success and student support program, since there is not enough information available to determine how much funding the district

is going to receive. When information becomes available, administration will update the Board of Trustees.

With a general fund budget of approximately \$190.7 million and a total budget in excess of \$273.2 million, including \$8.3 million in capital expenditures (capital outlays and Measure E projects), the district recognizes its importance as a shareholder in the educational opportunities for the numerous constituency groups. The district further recognizes the importance of assisting the communities in the economic development needed to provide employment opportunities and prosperity for the region as it emerges from the economic recession of the community and region.

BUDGET CALENDAR

The timelines and requirements for publication and availability of a community college district's budget are specifically outlined in the California Code of Regulations. These requirements include the scheduling for approval of the district's tentative budget on or before July 1 and subsequent adoption of a final budget prior to September 15. In addition, a public hearing must be held prior to the adoption of the final budget with appropriate publication in a local newspaper making the proposed budget available for public inspection.

The final 2014-15 State Center Community College District budget will be presented to the Board of Trustees for adoption on September 2, 2014.

The process of developing a community college district budget is an ongoing function and must be addressed by the board and administration throughout the academic year. In order to effectively develop a fiscal document that reflects the goals and objectives of the district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed and the responsibility for completion.

The following budget calendar for preparation of the 2014-15 budget was adopted by the governing board at its February 18, 2014 meeting.

State Center Community College District Budget Development Calendar 2014-15

Date	Day	Responsibility	Activity
01/23/14	Thursday	Chancellor's Cabinet	Review and approve budget calendar
02/04/14*	Tuesday	Board of Trustees	Governor's January budget 2014-15 update
02/12/14	Wednesday	District	Distribute decision package (lottery) allocation
02/18/14**	Tuesday	Board of Trustees	Budget Study Session Review and approve budget calendar
02/26/14	Wednesday	District	Distribute preliminary districtwide resource allocation
03/04/14	Tuesday	District/Colleges/Centers	Submit 2014-15 decision packages to district office
03/10/14	Monday	Chancellor's Cabinet	Review and approve 2014-15 decision packages
03/28-29/14 **	Fri-Sat	Board of Trustees	Board Retreat - Budget update / presentation
04/01/14*	Tuesday	Board of Trustees	Review and approve 2014-15 decision packages
05/02/14	Friday	District/Colleges/Centers	Submit to district projected and proposed expenditure schedules
05/12/14	Monday	Chancellor's Cabinet	Review district draft tentative budget
05/12-16/14	Mon-Fri	Office of the Governor	Governor's Office to provide May revise budget update
06/03/14*	Tuesday	Board of Trustees	Approval of tentative budget and public hearing date for final budget adoption (09/02/14)
07/14/14	Monday	District	Distribute (if necessary) revised districtwide resource allocation due to adoption of state budget
08/08/14	Friday	District/Colleges/Centers	Submit final budget to district office
08/27/14	Wednesday	District	Final budget available for public inspection
09/02/14	Tuesday	Board of Trustees	Public hearing and final budget adoption for 2014-15

*Regular Board Meeting

**Special Board Meeting/Workshop (at Discretion of Board)

District
Organization

DISTRICT ORGANIZATION

The 2014-15 budget was developed to reflect the mission and educational programs and services of the State Center Community College District. The programs of the district are consistent with the mission of the California community colleges.

California Community Colleges Mission

The mission of the California community colleges is to offer academic and vocational education at the lower division level for recent high school graduates and those returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training and services that contribute to continuous workforce improvement. Essential functions of the colleges include: basic skills instruction, English as a second language, adult non-credit instruction, and support services that help students succeed.

State Center Community College District Mission

State Center Community College District is committed to student learning and success, while providing accessible, high quality, innovative educational programs and student support services to our diverse community. SCCCD offers associate degrees, university transfer courses and career technical programs that meet the academic and workforce needs of the San Joaquin Valley and cultivate an educationally prepared citizenry.

District Organization

State Center Community College District (SCCCD) anticipates serving in excess of 46,000 students at its various campuses/centers in 2014-15. The district covers approximately 5,580 square miles and services the greater Fresno area, including Fresno, Madera and portions of Kings and Tulare counties. The district encompasses 17 high school and unified districts. SCCCD is one of 72 community college districts in California and includes two of the 112 colleges, as well as three centers and other community-based services.

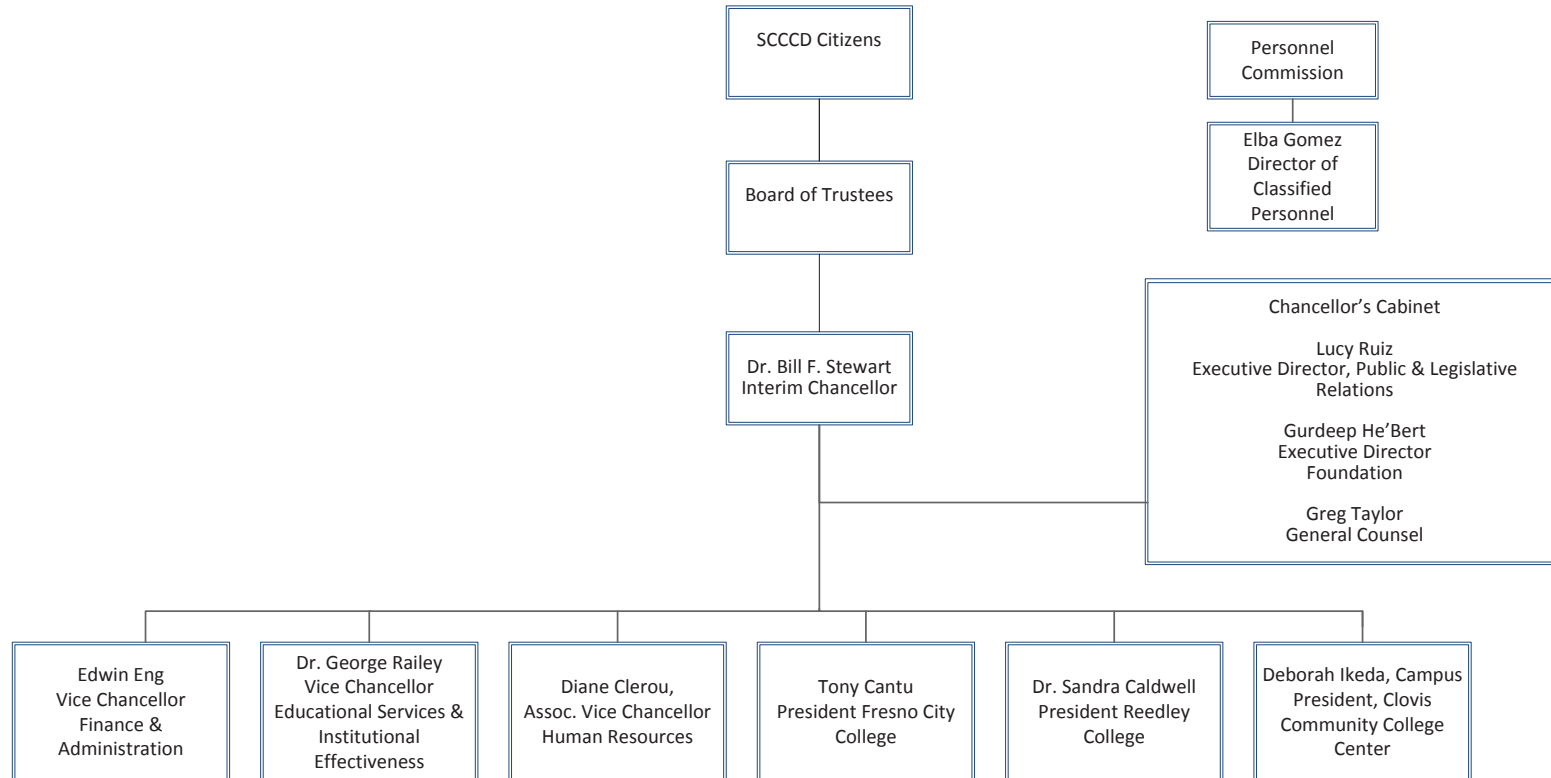
The district is governed by a seven-member Board of Trustees elected from seven by-trustee areas. Regular board meetings are held at 4:30 p.m. on the first Tuesday of the month. Meetings are held in various locations throughout the district with meeting locations adopted by the Board of Trustees each December.

The following organizational structure is in effect for the 2014-15 academic year.



State Center Community College District

2014 - 15 Organizational Chart



Funding
Methodology

FUNDING METHODOLOGY

Introduction

The financial support for the California community college system has evolved over the years as have the colleges and the purpose for its services. Since the inception of the Community college system in 1907, there have been numerous changes in the method of distributing state and local funds for the support of community colleges. In 2006-07, legislation was passed and signed into law (SB 361) that provides a basic allocation for each college or center, plus a per credit FTES funding amount of at least \$4,367 to bring all districts in the system to the 90th percentile in funding per FTES. The 2014-15 credit FTES funding rate is anticipated to be approximately \$4,676. This new model was developed in consultation with the State Chancellor's Office, the consultation council, community college chief business officials, and the board of governors.

In 1988 California voters approved Proposition 98, an initiative that amended Article XVI of the state constitution and provided specific procedures to determine a minimum guarantee for annual K-14 funding. The constitutional provision links K-14

funding formulas (which include community colleges) to growth factors, including state revenues and student population. These various factors determine the percent of the state's budget dedicated to K-14 education.

Funding Models under SB 361 of 2006

Under SB 361 a district receives a basic allocation for each college or center of varying amounts based on the size of the college and center. The basic allocation amount is augmented by a per FTES funding level. The primary components of the apportionment funding calculation, the basic allocation and the per FTES funding level, are adjusted each year by the following:

1. COLA (cost-of-living adjustment); and
2. Stability (for districts experiencing decline).

Growth funding in this model simply becomes the state-funded growth FTES for the district multiplied by the per FTES funding level for the year.

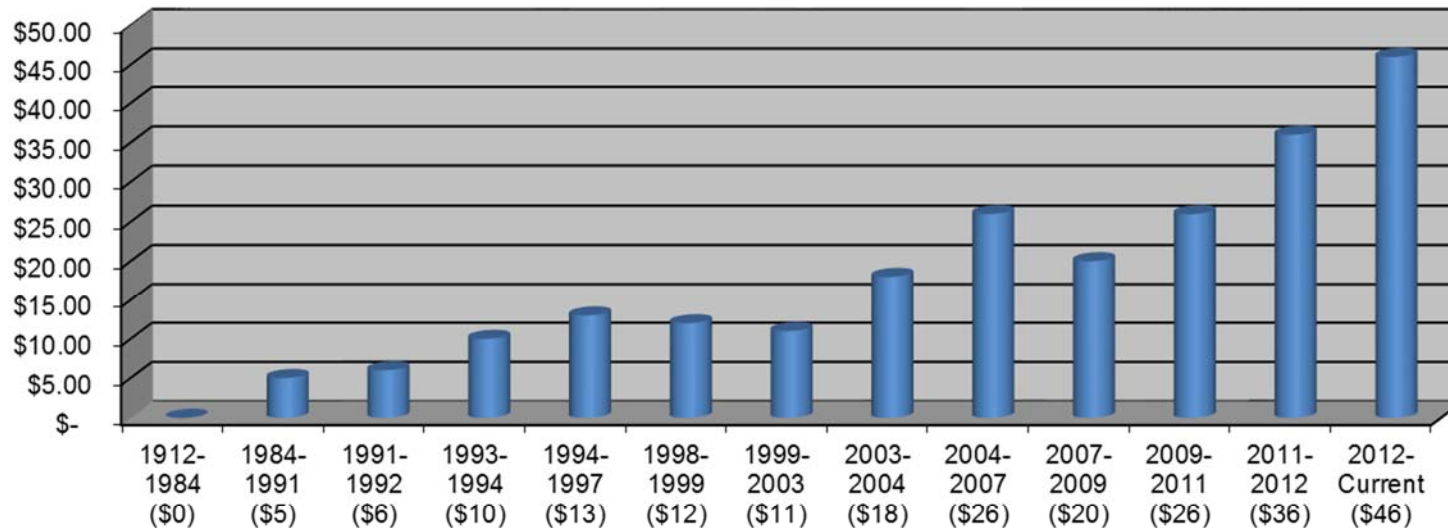
Additionally, the financing of a community college district in the system is provided in accordance with Education Code Section 58870, which states that for each district the state shall subtract from the total computational revenue a district's local property tax revenue and 98 percent of the enrollment fees collected by the district. The remainder shall be apportioned for each district by the state of California. This means the actual amount of revenue provided to a community college to operate is not impacted by the wealth of the local area's property tax base or the amount of enrollment fees collected since they are deducted from the state's calculated apportionment for each district.

Student Fees

The amount of enrollment fees and other student-related fees is strictly controlled by the state of California. Enrollment fees have remained relatively flat over the past couple years. The fee last increased for the summer 2012 semester to \$46 per unit and remains at that level currently.

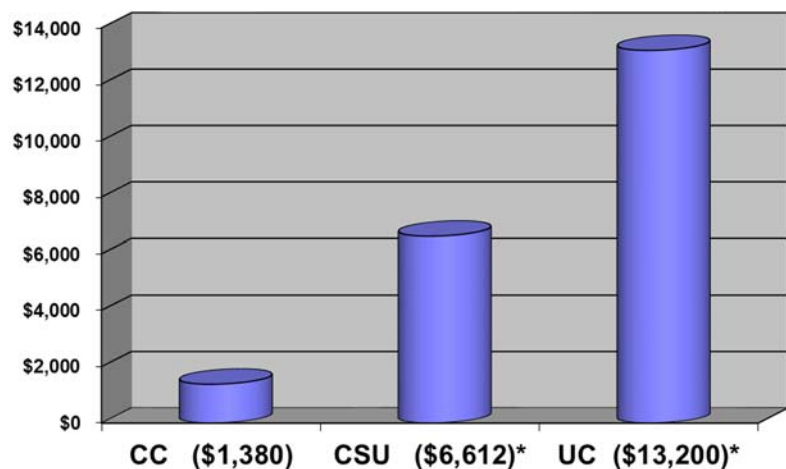
Outlined in the graph below is a history of community college per unit enrollment fees:

COMMUNITY COLLEGE PER UNIT ENROLLMENT FEES



Following are the tuition and fee costs for California community colleges compared to other state higher education institutions:

**CALIFORNIA COLLEGE RESIDENT TUITION FEES
2013-14**



* Includes campus-based fees

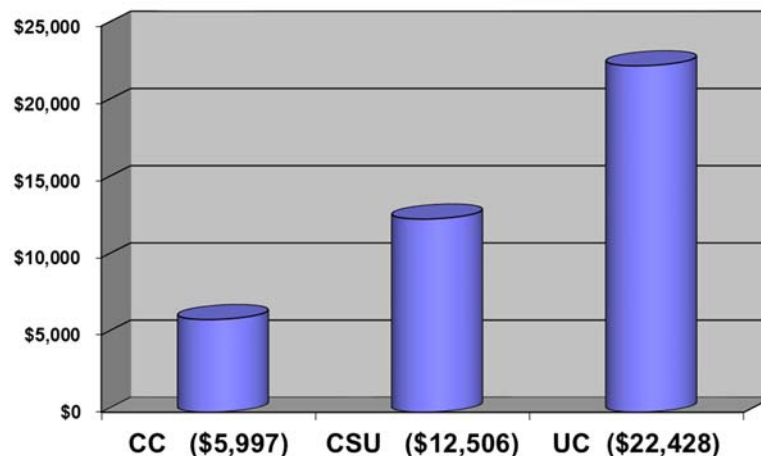
Source: Fast Facts 2014, Community College League of California

California’s Community Colleges – Efficient and Effective

The California community colleges represent an outstanding financial and educational value for the largest and most diverse student body in the world. Based upon 2013-14 information provided by the Community College League of California (CCLC),

the community college system receives \$5,997 per full-time equivalent student, which is approximately 48% of the \$12,506 per student funding provided to the California State University (CSU) system and is only 27% of the \$22,428 per student funding received by the University of California (UC) system. This maximization of educational resources allows the state to serve more students and to preserve more resources for other important services.

**INSTRUCTION-RELATED REVENUES PER
FULL-TIME-EQUIVALENT STUDENT**



Source: Fast Facts 2014, Community College League of California

Not only does the system provide a high level of cost effectiveness, but California’s community colleges continue to excel in all areas of the system’s mission.

The mission of the California community college system and its related responsibilities and expectations have expanded to not only meet academic and vocational education needs, but also to play an active role in the economic development activities of communities and to serve as a leader in the societal transition from welfare to work. With the current economic situation facing the citizens of the United States and California in particular, the California community college system is positioned to play an increasingly important role in assisting in the training and retraining of California's workforce to meet the new demands placed on our economy.

While the community colleges have been among the most effective and efficient higher education systems in the world, additional resources are needed to maintain the high level of service to the state's population. Currently, several challenges exist for the system including obtaining the necessary resources to meet the growing student demand for services and responsibilities of the system to educate the people in California in an ever-changing state, national, and world environment.

Student
Enrollment Trends

STUDENT ENROLLMENT TRENDS

The California community college system, consisting of 72 districts and 112 colleges, currently serves 2.1 million students per year.

Since a significant majority of a community college's funding is based upon full-time equivalent students (FTES), it is important to understand enrollment trends both in the system and at SCCCD.

California Community College Enrollment and FTES Trends

Over the past five years, the California community college system has undergone significant funding reductions. In 2008-09 the total number of funded FTES for the system was 1.21 million and as of the 2013-14 Second Principal (P-2) Apportionment Report, FTES have declined to 1.10 million (~110,000 fewer funded FTES) representing an overall system reduction during this five-year period. The system has undergone several workload reductions in this timeframe, which accounts for why the system has lost enrollment. However, if funding had been available from the state, the system would have most likely grown over this period. A significant

concern now that Proposition 30 has passed and restoration of prior lost funding is occurring, is whether the prior years of course reductions will have a long-term impact on students who may have deferred their educational plans.

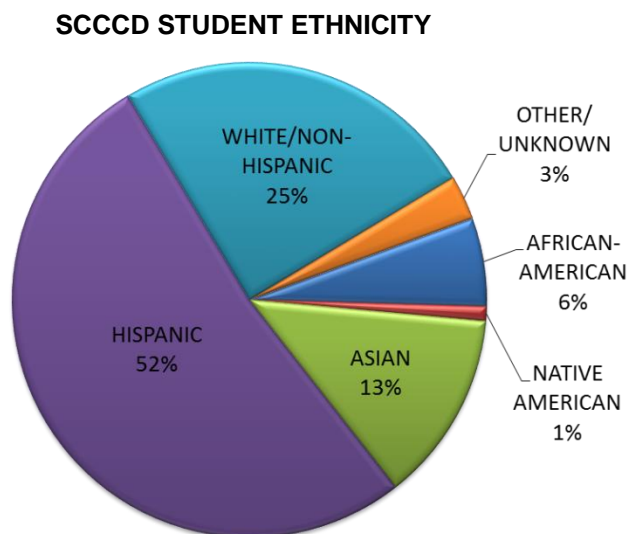
For the 2014-15 final budget, the community college system anticipates receiving additional funds of approximately \$140.4 million to restore some of the prior year's workload reductions and \$47.3 million for cost of living adjustments (COLA).

SCCCD FTES Trends

State Center Community College District has traditionally targeted FTES growth at a level higher than the statewide average. State Center was not able to maintain enrollment levels over the same five year period primarily due to the state's reduction in funding which resulted in student access reductions to the community college system, including State Center. The district has historically served more students than funded by the state.

Student Population

The geographic area served by State Center Community College District represents a diverse population. Following is a graphic display of the makeup of the district's student population:



Source: SCCC Office of Institutional Research (Fall 2013)

SCCCD Future Funded Growth

With the passage of Proposition 30 and a slowly improving economy, the community college system

should continue to see additional funding from the state aimed at restoring previous enrollment reductions. The district will need to be strategic in allocating these funds, since Proposition 30 funding is limited to seven years. The district will focus on enhancing student enrollment while at the same time ensuring students are successful in completing degrees, certificates, increasing job skills and/or transferring to a four-year institution.

Community colleges have usually seen growth during slower economic times. With the passage of Proposition 30 and signs of a modest economic recovery, the challenge for the district will be to enhance student enrollment against the pent-up demand of the past few years of reduced funding. The district has been successful and is very optimistic about its ability to provide educational opportunities to its students during this transitory period, both financially and programmatically, as the system serves both student access and student success.

STATE CENTER COMMUNITY COLLEGE DISTRICT BUDGET SUMMARY

State Center Community College District is comprised of Fresno City College, Reedley College, Clovis Community College Center, Madera Center, the Career Technology Center, and Oakhurst, plus a number of community outreach programs. Each campus has a distinct identity and unique program offerings. The district offers higher education opportunities to thousands of students who might otherwise be unable to attend classes beyond the high school level. Associate of arts and science degrees are offered in a wide variety of subjects in addition to many vocational programs.

The district serves a population area in excess of one million residents characterized by a lower-than-state average income and socio-economic makeup. These demographics create unique challenges to the district in meeting the needs of the communities it serves. State Center Community College District looks forward to continuing to meet the needs of its growing and diverse service area.

The final budget allocates an additional \$1,245,397 to address additional positions at Clovis Community College Center (CCCC) as it prepares for college

status. Accreditation standards require the center to add new staffing as Clovis Community College Center (CCCC) transitions from a center to college status. Additionally, the district will be spending up to \$1,000,000 of reserve funds to aggressively add new course sections to increase student enrollments. This is necessary for the district to reach its enrollment goals for 2014-15. Additionally, the district has negotiated with all bargaining groups and committed to pay for a salary increase of 3% for this year, of which 2.15% (approximately \$2.4 million) will be paid out of reserves as a one-time off-schedule payment.

The campuses are continuing to use a portion of their reserve funds to address needs on their campuses. Funding for safety, scheduled maintenance, instructional projects, student success and non-instructional equipment have been non-existent during the years of workload reduction. Only recently has the state provided minimal resources to address these needs. In an effort to address this backlog of needs, the campuses are using a portion of their campus reserves (\$3,936,612).

Lottery revenue for the budget year 2014-15 is anticipated to generate \$4,300,000. Lottery expenditures for 2014-15 are anticipated to be \$4,938,200. This results in a projected use of lottery reserves of \$638,200.

And lastly, it is anticipated that prior fiscal year parking fees and fines revenue will exceed the cost of parking patrols and related parking lot costs by approximately \$150,000. These excess funds will be transferred to the capital projects fund (41) to pay for parking lot maintenance including re-sealing and striping the lots or in severe cases, replacing asphalt in the parking lots.

Following is a budget summary by object code for the 2014-15 fiscal year for State Center Community College District:

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET

FUNDS 11 & 12

	2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
REVENUES				
Federal Revenues	\$ 14,162,236	\$ 12,406,949	\$ 13,290,823	\$ 883,874
State Revenues	103,388,838	111,547,461	122,850,670	11,303,209
Local Revenues	42,430,429	46,334,997	46,039,141	(295,856)
Other Financing Sources	12,724	386,225	437,464	51,239
TOTAL REVENUES	\$ 159,994,227	\$ 170,675,633	\$ 182,618,098	\$ 11,942,465
EXPENDITURES				
Certificated Salaries	\$ 71,879,080	\$ 76,386,654	\$ 84,959,353	\$ 8,572,699
Classified Salaries	31,986,412	34,056,412	35,131,908	1,075,496
Employee Benefits	30,424,738	30,575,750	33,778,031	3,202,281
Supplies and Materials	3,043,256	2,988,789	3,802,821	814,032
Other Operating Expenses	15,469,689	14,377,172	18,010,126	3,632,954
Capital Outlay	5,859,437	7,458,104	9,009,592	1,551,488
Other Outgo/Contingency	1,735,556	4,637,319	6,031,079	1,393,760
TOTAL EXPENDITURES	\$ 160,398,168	\$ 170,480,200	\$ 190,722,910	\$ 20,242,710
REVENUES OVER/(UNDER) EXPENDITURES	\$ (403,941)	\$ 195,433	\$ (8,104,812)	\$ (8,300,245)

*UNAUDITED

Campus Reserve Expenditure Plans	\$3,936,612
Reserves - Off Schedule Bonus Pay	\$2,380,000
Reserves - Additional Classes	\$1,000,000
Reserves - Parking Fees	\$150,000
Lottery Reserves	\$638,200

**Total Use of Reserves \$8,104,812

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET

UNRESTRICTED
FUND 11

	2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
REVENUES				
State Revenues	\$ 93,855,077	\$ 99,102,559	\$ 103,727,020	\$ 4,624,461
Local Revenues	40,272,460	43,766,729	42,889,700	(877,029)
Other Financing Sources	12,724	335,016	340,000	4,984
TOTAL REVENUES	\$ 134,140,261	\$ 143,204,304	\$ 146,956,720	\$ 3,752,416
EXPENDITURES				
Certificated Salaries	\$ 64,125,275	\$ 68,162,967	\$ 75,401,023	\$ 7,238,056
Classified Salaries	26,084,215	27,826,989	28,335,874	508,885
Employee Benefits	27,057,199	27,124,302	29,742,507	2,618,205
Supplies and Materials	2,017,265	1,951,392	2,057,581	106,189
Other Operating Expenses	11,384,769	10,658,986	12,655,799	1,996,813
Capital Outlay	3,421,506	4,285,744	3,607,672	(678,072)
Other Outgo/Contingency	502,892	3,116,176	3,261,076	144,900
TOTAL EXPENDITURES	\$ 134,593,121	\$ 143,126,556	\$ 155,061,532	\$ 11,934,976
REVENUES OVER/(UNDER) EXPENDITURES	\$ (452,860)	\$ 77,748	\$ (8,104,812)	\$ (8,182,560)

*UNAUDITED

Campus Reserve Expenditure Plans \$3,936,612
Reserves - Off Schedule Bonus Pay \$2,380,000
Reserves - Additional Classes \$1,000,000
Reserves - Parking Fees \$150,000
Lottery Reserves \$638,200

**Total Use of Reserves \$8,104,812

DISTRICTWIDE

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET**

**RESTRICTED
FUND 12**

	2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
REVENUES				
Federal Revenues	\$ 14,162,236	\$ 12,406,949	\$ 13,290,823	\$ 883,874
State Revenues	9,533,761	12,444,903	19,123,650	6,678,747
Local Revenues	2,157,969	2,568,267	3,149,441	581,174
Other Financing Sources	-	51,210	97,464	46,254
TOTAL REVENUES	\$ 25,853,966	\$ 27,471,329	\$ 35,661,378	\$ 8,190,049
EXPENDITURES				
Certificated Salaries	\$ 7,753,805	\$ 8,223,687	\$ 9,558,330	\$ 1,334,643
Classified Salaries	5,902,197	6,229,423	6,796,034	566,611
Employee Benefits	3,367,539	3,451,448	4,035,524	584,076
Supplies and Materials	1,025,991	1,037,397	1,745,240	707,843
Other Operating Expenses	4,084,920	3,718,186	5,354,327	1,636,141
Capital Outlay	2,437,931	3,172,360	5,401,920	2,229,560
Other Outgo/Contingency	1,232,664	1,521,143	2,770,003	1,248,860
TOTAL EXPENDITURES	\$ 25,805,047	\$ 27,353,644	\$ 35,661,378	\$ 8,307,734
REVENUES OVER/(UNDER) EXPENDITURES	\$ 48,919	\$ 117,685	\$ -	\$ (117,685)

*UNAUDITED

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGET**

		2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
8100	FEDERAL REVENUES				
81200	HIGHER EDUCATION ACT	\$ 5,957,637	\$ 6,299,409	\$ 8,067,827	\$ 1,768,418
81300	JTPA (WORKFORCE INVESTMENT ACT)	2,752,643	2,292,773	921,782	(1,370,991)
81400	TANF	258,435	235,451	246,074	10,623
81500	STUDENT FINANCIAL AID	224,016	148,139	157,778	9,639
81600	VETERAN'S EDUCATION	6,964	5,103	28,582	23,479
81700	VTEA	1,778,302	1,404,186	1,508,704	104,518
81990	OTHER FEDERAL REVENUE	3,184,239	2,021,889	2,360,076	338,187
	TOTAL FEDERAL REVENUES	\$ 14,162,236	\$ 12,406,949	\$ 13,290,823	\$ 883,874
8600	STATE REVENUES				
86110	STATE GENERAL APPORTIONMENT	\$ 67,394,624	\$ 71,218,755	\$ 76,533,640	\$ 5,314,885
86120	APPRENTICESHIP	12,469	12,469	12,000	(469)
86130	BASIC SKILLS	-	348,717	845,368	496,651
86150	ENROLLMENT FEE WAIVER ADMIN (2%)	491,458	453,903	450,000	(3,903)
86180	PRIOR YEAR'S CORRECTIONS	544,665	1,994,468	-	(1,994,468)
86190	OTHER GENERAL APPORTIONMENT	581,380	581,380	581,380	-
86220	EXT. OPPOR. PROGS. & SERV.	1,492,075	1,783,855	1,820,831	36,976
86230	DISABLED STUDENT ALLOWANCE	1,556,445	2,308,348	2,400,325	91,977
86250	STUDENT SUCCESS & SUPPORT PROGRAM	803,217	1,251,979	4,058,385	2,806,406
86290	OTHER CATEGORICAL APPORTIONMENT	2,648,723	3,126,937	6,059,573	2,932,636
86310	EDUCATION PROTECTION ACT (PROP 30)	20,556,119	20,143,251	21,500,000	1,356,749
86590	OTHER CATEGORICAL PROG ALLOWANCES	2,283,938	2,660,102	3,039,168	379,066
86710	HOMEOWNERS PROPERTY TAX RELIEF	402,776	442,729	500,000	57,271
86720	TIMBER YIELD TAX	3,016	4,445	-	(4,445)
86790	OTHER TAX RELIEF SUBVENTIONS	1	61	-	(61)
86810	STATE LOTTERY PROCEEDS	3,739,275	4,501,076	4,300,000	(201,076)
86830	STATE MANDATED COSTS	878,657	714,987	750,000	35,013
	TOTAL STATE REVENUES	\$ 103,388,838	\$ 111,547,461	\$ 122,850,670	\$ 11,303,209

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGET**

		2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
8800	LOCAL REVENUES				
88110	TAX ALLOCATION-SECURED ROLL	\$ 31,823,248	\$ 33,747,802	\$ 34,500,000	\$ 752,198
88120	TAX ALLOCATION-SUPPLEMENTAL ROLL	213,253	248,408	200,000	(48,408)
88130	TAX ALLOCATION-UNSECURED ROLL	1,520,711	1,631,327	1,500,000	(131,327)
88160	PRIOR YEAR'S TAXES	75,963	631,618	300,000	(331,618)
88170	EDUCATION REVENUE AUGMENTATION FUND	(5,115,310)	(4,837,569)	(5,000,000)	(162,431)
88180	REDEVELOPMENT AGENCY	1,447,479	1,340,795	1,300,000	(40,795)
88310	CONTRACT INSTRUCTION SERVICES	59,701	91,622	20,000	(71,622)
88320	FOOD SERVICES	79,188	83,901	71,000	(12,901)
88390	OTHER CONTRACT SERVICES	314,326	576,496	943,717	367,221
88392	JM HOLLISTER COLLECTIONS	1,990	2,216	2,000	(216)
88450	SALE OF PUBLICATIONS	1,287	2,429	1,000	(1,429)
88510	FACILITIES USE	68,152	67,458	63,000	(4,458)
88520	OTHER RENTALS AND LEASES	24,021	22,489	25,000	2,511
88600	INTEREST & INVESTMENT REVENUE	268,361	355,039	300,000	(55,039)
88710	CHILD DEVELOPMENT	395,330	351,545	469,000	117,455
88740	ENROLLMENT FEES	6,901,185	6,524,592	6,750,000	225,409
88760	HEALTH FEES	1,167,736	1,307,251	1,350,000	42,749
88770	INSTR MATERIALS	26,599	57,475	26,400	(31,075)
88790	STUDENT RECORDS	91,860	90,230	91,000	770
88800	NON-RESIDENT TUITION	1,337,481	1,217,898	1,200,000	(17,898)
88811	PARKING PERMITS	643,292	662,774	650,000	(12,774)
88812	PARKING METERS	66,888	64,034	60,000	(4,034)
88813	PARKING DAY PASSES	61,119	73,463	60,000	(13,463)
88890	OTHER STUDENT FEES	1,615	3,008	1,000	(2,008)
88920	VENDING	16	40	-	(40)
88930	TRAFFIC FINES	91,080	148,845	150,000	1,155
88935	HEALTH SERVICES	750	465	-	(465)
88940	DENTAL HYGIENE FEES	35,109	37,999	35,000	(2,999)
88951	LIBRARY FINES	9,192	7,537	9,800	2,263
88954	LOST BOOKS	2,779	2,168	2,500	332
88955	LIBRARY MISCELLANEOUS	2,225	2,385	12,000	9,615
88972	TECH PREP - CONF FEE	-	7,275	-	(7,275)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGET

FUNDS 11 & 12

	2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
88973 TRAINING INSTITUTE	637,358	619,075	781,510	162,435
88974 UNIVERSITY CENTER	33,062	49,551	38,214	(11,337)
88976 CAL PRO NET	19,676	8,154	36,000	27,846
88990 OTHER REVENUE	105	75	-	(75)
88992 RECYCLING	2,408	78	2,000	1,922
88993 POLICE FEES	1,850	2,640	2,000	(640)
88995 MISCELLANEOUS	105,101	1,113,857	82,000	(1,031,857)
88997 SIX MONTH CANCELS	14,243	18,554	5,000	(13,554)
TOTAL LOCAL REVENUES	\$ 42,430,429	\$ 46,334,997	\$ 46,039,141	\$ (295,856)
8900 OTHER FINANCING SOURCES				
89120 SALE OF EQUIP & SUPPLIES	\$ 12,724	\$ 14,570	\$ 10,000	\$ (4,570)
89810 INTERFUND TRANSFERS-IN	-	320,446	330,000	9,554
89820 INTRAFUND TRANSFERS-IN	-	51,210	97,464	46,254
TOTAL OTHER FINANCING SOURCES	\$ 12,724	\$ 386,225	\$ 437,464	\$ 51,239
GENERAL FUND TOTAL	\$ 159,994,227	\$ 170,675,633	\$ 182,618,098	\$ 11,942,465

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGETUNRESTRICTED
FUND 11

		2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
8600	STATE REVENUES				
86110	STATE GENERAL APPORTIONMENT	\$ 67,394,624	\$ 71,218,755	\$ 76,533,640	\$ 5,314,885
86120	APPRENTICESHIP	12,469	12,469	12,000	(469)
86150	ENROLLMENT FEE WAIVER ADMIN (2%)	491,458	453,903	450,000	(3,903)
86180	PRIOR YEAR'S CORRECTIONS	544,665	1,994,468	-	(1,994,468)
86190	OTHER GENERAL APPORTIONMENT	581,380	581,380	581,380	-
86310	EDUCATION PROTECTION ACT (PROP 30)	20,556,119	20,143,251	21,500,000	1,356,749
86710	HOMEOWNERS PROPERTY TAX RELIEF	402,776	442,729	500,000	57,271
86720	TIMBER YIELD TAX	3,016	4,445	-	(4,445)
86790	OTHER TAX RELIEF SUBVENTIONS	1	61	-	(61)
86810	STATE LOTTERY PROCEEDS	2,989,912	3,536,110	3,400,000	(136,110)
86830	STATE MANDATED COSTS	878,657	714,987	750,000	35,013
	TOTAL STATE REVENUES	\$ 93,855,077	\$ 99,102,559	\$ 103,727,020	\$ 4,624,461
8800	LOCAL REVENUES				
88110	TAX ALLOCATION-SECURED ROLL	\$ 31,823,248	\$ 33,747,802	\$ 34,500,000	\$ 752,198
88120	TAX ALLOCATION-SUPPLEMENTAL ROLL	213,253	248,408	200,000	(48,408)
88130	TAX ALLOCATION-UNSECURED ROLL	1,520,711	1,631,327	1,500,000	(131,327)
88160	PRIOR YEAR'S TAXES	75,963	631,618	300,000	(331,618)
88170	EDUCATION REVENUE AUGMENTATION FUND	(5,115,310)	(4,837,569)	(5,000,000)	(162,431)
88180	REDEVELOPMENT AGENCY	1,447,479	1,340,795	1,300,000	(40,795)
88310	CONTRACT INSTRUCTION SERVICES	59,701	91,622	20,000	(71,622)
88320	FOOD SERVICES	79,188	83,901	71,000	(12,901)
88390	OTHER CONTRACT SERVICES	14,939	-	-	-
88392	JM HOLLISTER COLLECTIONS	1,990	2,216	2,000	(216)
88450	SALE OF PUBLICATIONS	1,287	2,429	1,000	(1,429)
88510	FACILITIES USE	68,152	67,458	63,000	(4,458)
88520	OTHER RENTALS AND LEASES	24,021	22,489	25,000	2,511
88600	INTEREST & INVESTMENT REVENUE	268,361	355,039	300,000	(55,039)
88710	CHILD DEVELOPMENT	395,330	351,545	469,000	117,455
88740	ENROLLMENT FEES	6,901,185	6,524,592	6,750,000	225,409
88770	INSTR MATERIALS	26,599	57,475	26,400	(31,075)
88790	STUDENT RECORDS	91,860	90,230	91,000	770
88800	NON-RESIDENT TUITION	1,337,481	1,217,898	1,200,000	(17,898)
88811	PARKING PERMITS	643,292	662,774	650,000	(12,774)
88812	PARKING METERS	66,888	64,034	60,000	(4,034)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGETUNRESTRICTED
FUND 11

	2012-13 ACTUAL	2013-14 ACTUAL*	2014-15 PROPOSED	INC./(DEC.) FY15 VS. FY14
88813 PARKING DAY PASSES	61,119	73,463	60,000	(13,463)
88890 OTHER STUDENT FEES	1,615	3,008	1,000	(2,008)
88920 VENDING	16	40	-	(40)
88930 TRAFFIC FINES	91,080	148,845	150,000	1,155
88940 DENTAL HYGIENE FEES	35,109	37,999	35,000	(2,999)
88951 LIBRARY FINES	9,192	7,537	9,800	2,263
88954 LOST BOOKS	2,779	2,168	2,500	332
88955 LIBRARY MISCELLANEOUS	2,225	2,385	12,000	9,615
88990 OTHER REVENUE	105	75	-	(75)
88992 RECYCLING	2,408	78	2,000	1,922
88993 POLICE FEES	1,850	2,640	2,000	(640)
88995 MISCELLANEOUS	105,101	1,113,857	82,000	(1,031,857)
88997 SIX MONTH CANCELS	14,243	18,554	5,000	(13,554)
TOTAL LOCAL REVENUES	\$ 40,272,460	\$ 43,766,729	\$ 42,889,700	\$ (877,029)
8900 OTHER FINANCING SOURCES				
89120 SALE OF EQUIP & SUPPLIES	\$ 12,724	\$ 14,570	\$ 10,000	\$ (4,570)
89810 INTERFUND TRANSFERS-IN	-	320,446	330,000	9,554
TOTAL OTHER FINANCING SOURCES	\$ 12,724	\$ 335,016	\$ 340,000	\$ 4,984
GENERAL FUND TOTAL	\$ 134,140,261	\$ 143,204,304	\$ 146,956,720	\$ 3,752,416

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - REVENUES
FINAL BUDGETRESTRICTED
FUND 12

		2012-13	2013-14	2014-15	INC./(DEC.)
		ACTUAL	ACTUAL*	PROPOSED	FY15 VS. FY14
8100	FEDERAL REVENUES				
81200	HIGHER EDUCATION ACT	\$ 5,957,637	\$ 6,299,409	\$ 8,067,827	\$ 1,768,418
81300	JTPA (WORKFORCE INVESTMENT ACT)	2,752,643	2,292,773	921,782	(1,370,991)
81400	TANF	258,435	235,451	246,074	10,623
81500	STUDENT FINANCIAL AID	224,016	148,139	157,778	9,639
81600	VETERAN'S EDUCATION	6,964	5,103	28,582	23,479
81700	VTEA	1,778,302	1,404,186	1,508,704	104,518
81990	OTHER FEDERAL REVENUE	3,184,239	2,021,889	2,360,076	338,187
	TOTAL FEDERAL REVENUES	\$ 14,162,236	\$ 12,406,949	\$ 13,290,823	\$ 883,874
8600	STATE REVENUES				
86130	BASIC SKILLS	\$ -	\$ 348,717	\$ 845,368	\$ 496,651
86220	EXT. OPPOR. PROGS. & SERV.	1,492,075	1,783,855	1,820,831	36,976
86230	DISABLED STUDENT ALLOWANCE	1,556,445	2,308,348	2,400,325	91,977
86250	STUDENT SUCCESS & SUPPORT PROGRAM	803,217	1,251,979	4,058,385	2,806,406
86290	OTHER CATEGORICAL APPORTIONMENT	2,648,723	3,126,937	6,059,573	2,932,636
86590	OTHER CATEGORICAL PROG ALLOWANCES	2,283,938	2,660,102	3,039,168	379,066
86810	STATE LOTTERY PROCEEDS	749,363	964,965	900,000	(64,965)
	TOTAL STATE REVENUES	\$ 9,533,761	\$ 12,444,903	\$ 19,123,650	\$ 6,678,747
8800	LOCAL REVENUES				
88390	OTHER CONTRACT SERVICES	\$ 299,387	\$ 576,496	\$ 943,717	\$ 367,221
88760	HEALTH FEES	1,167,736	1,307,251	1,350,000	42,749
88935	HEALTH SERVICES	750	465	-	(465)
88972	TECH PREP - CONF FEE	-	7,275	-	(7,275)
88973	TRAINING INSTITUTE	637,358	619,075	781,510	162,435
88974	UNIVERSITY CENTER	33,062	49,551	38,214	(11,337)
88976	CAL PRO NET	19,676	8,154	36,000	27,846
	TOTAL LOCAL REVENUES	\$ 2,157,969	\$ 2,568,267	\$ 3,149,441	\$ 581,174
8900	OTHER FINANCING SOURCES				
89820	INTRAFUND TRANSFERS-IN	\$ -	\$ 51,210	\$ 97,464	\$ 46,254
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ 51,210	\$ 97,464	\$ 46,254
	GENERAL FUND TOTAL	\$ 25,853,966	\$ 27,471,329	\$ 35,661,378	\$ 8,190,049

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 36,818,056	\$ 37,650,755	\$ 38,736,477	\$ 1,085,722
91125 REG SABBATICAL	-	368,275	526,544	158,269
91130 TEMP, GRADED CLASSES	365,806	18,006	504,170	486,164
91210 REG-MANAGEMENT	6,455,497	7,168,201	8,019,795	851,594
91215 REG-COUNSELORS	4,588,971	5,004,091	5,731,449	727,358
91220 REG NON-MANAGEMENT	5,766,808	6,173,453	6,467,538	294,085
91230 REG SABB NON-MANAGEMENT	-	-	51,322	51,322
91310 HOURLY, GRADED CLASSES	9,609,295	10,625,103	13,530,715	2,905,612
91320 OVERLOAD, GRADED CLASSES	1,950,900	2,018,290	2,165,642	147,352
91330 HRLY-SUMMER SESSIONS	1,388,174	1,972,106	2,734,146	762,040
91335 HRLY-SUBSTITUTES	292,526	358,895	317,777	(41,118)
91410 HRLY-MANAGEMENT	130,107	-	-	-
91415 HRLY NON-MANAGEMENT	4,512,940	5,029,479	5,563,778	534,299
TOTAL ACADEMIC SALARIES	\$ 71,879,080	\$ 76,386,654	\$ 84,349,353	\$ 7,962,699
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 21,637,338	\$ 22,614,976	\$ 24,370,204	\$ 1,755,228
92115 CONFIDENTIAL	960,651	1,067,979	1,269,419	201,440
92120 MANAGEMENT-CLASS	2,426,287	2,735,351	2,944,630	209,279
92150 O/T-CLASSIFIED	348,297	571,656	152,588	(419,068)
92210 INSTR AIDES	1,769,517	1,754,690	1,752,030	(2,660)
92250 O/T-INSTR AIDES	530	417	-	(417)
92310 HOURLY STUDENTS	2,188,359	2,386,314	2,481,823	95,509
92320 HOURLY NON-STUDENTS	1,122,930	998,862	374,297	(624,565)
92330 PERM PART-TIME	504,260	542,842	736,626	193,784
92350 O/T NON-INSTR	38,998	63,316	-	(63,316)
92410 HRLY-INSTR AIDES-STUDENTS	582,777	769,008	1,145,877	376,869
92420 HRLY INSTR AIDES NON-STUDENTS	86,661	189,462	20,283	(169,179)
92430 PERM P/T INSTR AIDES/OTHER	319,807	361,539	494,131	132,592
TOTAL CLASSIFIED SALARIES	\$ 31,986,412	\$ 34,056,412	\$ 35,741,908	\$ 1,685,496

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 3,761,798	\$ 3,939,200	\$ 4,869,305	\$ 930,105
93130 STRS NON-INSTR	1,531,750	1,659,244	2,074,703	415,459
93210 PERS-INSTRUCTIONAL	298,740	311,751	300,447	(11,304)
93230 PERS NON-INSTR	3,104,269	3,361,816	3,662,294	300,478
93310 OASDI-INSTRUCTIONAL	893,231	947,557	1,056,124	108,567
93330 OASDI NON-INSTR	2,345,951	2,532,740	2,728,396	195,656
93410 H&W-INSTRUCTIONAL	5,996,994	5,878,013	6,077,152	199,139
93430 H&W NON-INSTR	8,340,147	8,456,234	9,237,284	781,050
93490 H&W-RETIREEES	1,198,296	1,219,617	1,200,000	(19,617)
93510 SUI-INSTRUCTIONAL	607,115	57,575	30,437	(27,138)
93530 SUI NON-INSTR	564,195	54,300	60,019	5,719
93610 WORK COMP-INSTRUCTIONAL	748,507	973,227	1,200,742	227,515
93630 WORK COMP NON-INSTR	708,319	945,342	1,104,790	159,448
93710 PARS-INSTRUCTIONAL	120,883	137,677	134,982	(2,695)
93730 PARS NON-INSTR	71,744	75,798	41,356	(34,442)
93910 OTHER EMP BEN-INSTR	55,571	(3)	-	3
93930 OTHER EMP BEN NON-INSTR	77,228	25,662	-	(25,662)
TOTAL EMPLOYEE BENEFITS	\$ 30,424,738	\$ 30,575,750	\$ 33,778,031	\$ 3,202,281
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 41,289	\$ -	\$ -	\$ -
94290 OTHER BOOKS	6,079	-	-	-
94310 INSTR SUPPLIES	1,015,253	971,662	1,313,761	342,099
94315 SOFTWARE-INSTRUCTIONAL	23,915	25,882	52,719	26,837
94320 MATERIAL FEES SUPPLIES	13,314	40,751	2,900	(37,851)
94410 OFFICE SUPPLIES	446,563	541,912	859,874	317,962
94415 SOFTWARE NON-INSTR	26,941	21,418	133,024	111,606
94420 CUSTODIAL SUPPLIES	275,101	-	-	-
94425 GROUNDS/BLDG SUPPLIES	354,709	792,992	665,942	(127,050)
94430 POOL SUPPLIES	17,843	-	-	-
94435 VEHICLE SUPPLIES	258,259	-	-	-
94490 OTHER SUPPLIES	531,275	559,650	741,918	182,268

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
94510 NEWSPAPERS	13,453	13,549	10,985	(2,564)
94515 NON-PRINT MEDIA (DVD/CD)	3,355	6,715	1,566	(5,149)
94530 PUBLICATIONS/CATALOGS	15,907	14,258	20,132	5,874
TOTAL SUPPLIES & MATERIALS	\$ 3,043,256	\$ 2,988,789	\$ 3,802,821	\$ 814,032
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,518,646	\$ 3,322,454	\$ 3,615,000	\$ 292,546
95115 WATER,SEWER & WASTE	500,488	521,868	595,000	73,132
95120 GAS/DIESEL/FUEL OIL	19,163	192,838	223,315	30,477
95125 TELE/PAGER/CELL SERVICE	367,535	362,199	408,079	45,880
95190 OTHER UTILITY SERVICES	5,906	4,084	20,150	16,066
95210 EQUIPMENT RENTAL	56,322	50,367	38,873	(11,494)
95215 BLDG/ROOM RENTAL	46,620	67,603	54,500	(13,103)
95220 VEHICLE REPR & MAINT	44,891	73,120	80,900	7,780
95225 EQUIP REPR & MAINT	662,077	696,496	770,383	73,887
95230 ALARM SYSTEM	74,866	65,178	65,710	532
95235 HARDWARE MAINT & LIC AGREEMENTS	1,829,988	169,221	457,187	287,966
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	1,806,483	1,792,979	(13,504)
95310 CONFERENCE	698,815	899,056	1,378,537	479,481
95315 MILEAGE	185,418	181,468	231,348	49,880
95320 CHARTER SERVICE	24,929	99,230	101,282	2,052
95325 FIELD TRIPS	100,133	134,107	260,581	126,474
95330 HOSTING EVENTS/WORKSHOPS	605,643	436,654	489,333	52,679
95410 DUES/MEMBERSHIPS	177,831	247,050	227,165	(19,885)
95415 ROYALTIES	7,191	7,512	8,581	1,069
95520 CONSULTANT SERVICES	663,607	-	-	-
95525 MEDICAL SERVICES	14,991	18,781	20,000	1,219
95530 CONTRACT LABOR/SERVICES	1,859,252	1,981,543	2,621,299	639,756
95531 CONTRACT LABOR/SERVICES-INSTR	91,835	179,542	270,000	90,458
95535 ARMORED CAR/ COURIER SERVICES	64,104	69,624	100,650	31,026
95545 APPRAISAL SERVICES	500	-	-	-
95555 ACCREDITATION SERVICES	67,537	75,248	106,870	31,622
95560 LEGAL SERVICES	428,527	226,734	250,000	23,266

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95565 ELECTION SERVICES	75,120	-	100,000	100,000
95570 AUDIT SERVICES	81,750	74,750	100,000	25,250
95620 LIAB & PROP INS	886,066	855,337	885,000	29,663
95630 ATHLETIC INS	-	35,496	-	(35,496)
95640 STUDENT INS	90,934	138,682	141,750	3,068
95710 ADVERTISING	164,469	227,864	361,167	133,303
95715 PROMOTIONS	72,952	99,070	143,986	44,916
95720 PRINTING/BINDING/DUPLICATING	98,243	44,454	165,406	120,952
95725 POSTAGE/SHIPPING	132,735	133,759	157,852	24,093
95915 CASH (OVER) / SHORT	1,423	(253)	100	353
95920 ADMIN OVERHEAD COSTS	(1)	-	253,470	253,470
95921 BANK/MERCHANT FEES	236,419	214,882	272,000	57,118
95926 CHARGE BACK-MAIL SERVICES	(6,198)	(9,160)	7,850	17,010
95927 CHARGE BACK-PRODUCTION SVCS.	(10,953)	(12,293)	44,189	56,482
95928 CHARGE BACK-TRANSPORTATION	(158,715)	(146,937)	(235,466)	(88,529)
95930 PRIOR YEAR EXPENSES	238	(248)	500	748
95935 BAD DEBT EXPENSE	1,203,489	569,598	674,300	104,702
95940 DISCOUNTS	260,384	2,512	-	(2,512)
95990 MISCELLANEOUS	224,519	261,199	750,300	489,101
TOTAL OTHER OPER. EXP. & SERVICES	\$ 15,469,689	\$ 14,377,172	\$ 18,010,126	\$ 3,632,954
TOTAL FOR OBJECTS 91000-95999	\$ 152,803,175	\$ 158,384,777	\$ 175,682,239	\$ 17,297,462
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 247,807	\$ 370,892	\$ 30,000	\$ (340,892)
96215 CONSULTANT SERVICES	222	-	-	-
96225 ENGINEERING SERVICES	20,570	4,468	-	(4,468)
96240 INSPECTION SERVICES	-	7,100	-	(7,100)
96245 TESTING SERVICES	4,938	2,592	-	(2,592)
96290 FEES & OTHER CHARGES	1,239	765	-	(765)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	403,892	734,506	1,109,420	374,914
96415 CONSULTANT SERVICES	5,936	19,050	-	(19,050)
96420 ARCHITECT SERVICES	24,154	40,561	500	(40,061)
96425 ENGINEERING SERVICES	10,670	6,515	-	(6,515)
96440 INSPECTION SERVICES	5,910	14,560	-	(14,560)
96445 TESTING SERVICES	10,391	11,450	-	(11,450)
96490 FEES & OTHER CHARGES	8,835	6,451	-	(6,451)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	3,146,664	3,533,516	6,734,460	3,200,944
96512 NEW-EQUIPMENT GT \$5,000	1,569,063	2,058,864	447,272	(1,611,592)
96520 NEW-VEHICLES	91,048	252,155	-	(252,155)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	308,098	394,659	687,940	293,281
TOTAL CAPITAL OUTLAY	\$ 5,859,437	\$ 7,458,104	\$ 9,009,592	\$ 1,551,488
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 395,210	\$ 441,464	\$ 46,254
97310 INTERFUND TRANSFERS-OUT	424,267	3,029,112	4,568,288	1,539,176
97510 CURR YEAR PAYMENTS	111,594	94,811	98,583	3,772
97610 PAYMENTS TO STUDENTS	1,005,160	1,033,891	844,853	(189,038)
97630 MEAL ALLOWANCES	27,180	-	-	-
97650 HOST FAMILY	3,775	6,000	-	(6,000)
97660 DORMITORY	88,580	78,295	58,800	(19,495)
97910 CONTINGENCIES	-	-	19,091	19,091
TOTAL OTHER OUTGO	\$ 1,735,556	\$ 4,637,319	\$ 6,031,079	\$ 1,393,760
TOTAL FOR OBJECTS 96000-97999	\$ 7,594,993	\$ 12,095,423	\$ 15,040,671	\$ 2,945,248
TOTAL DISTRICTWIDE	\$ 160,398,168	\$ 170,480,200	\$ 190,722,910	\$ 20,242,710

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 36,376,060	\$ 37,121,171	\$ 38,593,847	\$ 1,472,676
91125 REG SABBATICAL	-	368,275	526,544	158,269
91130 TEMP, GRADED CLASSES	365,806	18,006	504,170	486,164
91210 REG-MANAGEMENT	5,712,143	6,263,023	6,954,940	691,917
91215 REG-COUNSELORS	2,661,571	2,993,610	3,117,524	123,914
91220 REG NON-MANAGEMENT	4,265,125	4,605,015	4,645,304	40,289
91230 REG SABB NON-MANAGEMENT	-	-	51,322	51,322
91310 HOURLY, GRADED CLASSES	9,272,311	10,383,927	13,295,311	2,911,384
91320 OVERLOAD, GRADED CLASSES	1,908,405	1,957,920	2,140,891	182,971
91330 HRLY-SUMMER SESSIONS	1,240,179	1,777,934	2,557,404	779,470
91335 HRLY-SUBSTITUTES	292,526	358,895	317,777	(41,118)
91410 HRLY-MANAGEMENT	65,633	-	-	-
91415 HRLY NON-MANAGEMENT	1,965,516	2,315,191	2,085,989	(229,202)
TOTAL ACADEMIC SALARIES	\$ 64,125,275	\$ 68,162,967	\$ 74,791,023	\$ 6,628,056
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 18,472,145	\$ 19,274,749	\$ 20,587,626	\$ 1,312,877
92115 CONFIDENTIAL	960,651	1,067,979	1,269,419	201,440
92120 MANAGEMENT-CLASS	2,413,797	2,615,405	2,821,854	206,449
92150 O/T-CLASSIFIED	286,072	473,318	107,757	(365,561)
92210 INSTR AIDES	1,704,307	1,674,532	1,689,941	15,409
92250 O/T-INSTR AIDES	530	417	-	(417)
92310 HOURLY STUDENTS	594,165	874,270	861,759	(12,511)
92320 HOURLY NON-STUDENTS	681,953	654,983	141,800	(513,183)
92330 PERM PART-TIME	253,015	314,109	407,921	93,812
92350 O/T NON-INSTR	38,998	63,316	-	(63,316)
92410 HRLY-INSTR AIDES-STUDENTS	379,938	484,270	637,563	153,293
92420 HRLY INSTR AIDES NON-STUDENTS	4,634	97,336	4,475	(92,861)
92430 PERM P/T INSTR AIDES/OTHER	294,010	232,305	415,759	183,454
TOTAL CLASSIFIED SALARIES	\$ 26,084,215	\$ 27,826,989	\$ 28,945,874	\$ 1,118,885

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 3,699,369	\$ 3,870,949	\$ 4,823,153	\$ 952,204
93130 STRS NON-INSTR	1,083,929	1,168,475	1,375,423	206,948
93210 PERS-INSTRUCTIONAL	289,448	292,345	288,470	(3,875)
93230 PERS NON-INSTR	2,626,080	2,864,516	3,078,160	213,644
93310 OASDI-INSTRUCTIONAL	871,401	916,827	1,036,999	120,172
93330 OASDI NON-INSTR	1,933,066	2,103,275	2,213,669	110,394
93410 H&W-INSTRUCTIONAL	5,906,462	5,768,429	6,019,517	251,088
93430 H&W NON-INSTR	6,890,652	6,948,522	7,494,164	545,642
93490 H&W-RETIREEES	1,198,296	1,219,617	1,200,000	(19,617)
93510 SUI-INSTRUCTIONAL	595,133	56,881	29,573	(27,308)
93530 SUI NON-INSTR	445,617	48,524	20,698	(27,826)
93610 WORK COMP-INSTRUCTIONAL	726,442	945,490	1,178,537	233,047
93630 WORK COMP NON-INSTR	514,990	730,803	842,643	111,840
93710 PARS-INSTRUCTIONAL	109,808	126,029	126,964	935
93730 PARS NON-INSTR	33,707	37,961	14,537	(23,424)
93910 OTHER EMP BEN-INSTR	55,571	(3)	-	3
93930 OTHER EMP BEN NON-INSTR	77,228	25,662	-	(25,662)
TOTAL EMPLOYEE BENEFITS	\$ 27,057,199	\$ 27,124,302	\$ 29,742,507	\$ 2,618,205
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 1,471	\$ -	\$ -	\$ -
94290 OTHER BOOKS	495	-	-	-
94310 INSTR SUPPLIES	410,841	424,392	651,344	226,952
94315 SOFTWARE-INSTRUCTIONAL	2,880	-	5,219	5,219
94320 MATERIAL FEES SUPPLIES	13,314	40,751	2,900	(37,851)
94410 OFFICE SUPPLIES	310,317	318,769	333,732	14,963
94415 SOFTWARE NON-INSTR	25,283	20,265	34,175	13,910
94420 CUSTODIAL SUPPLIES	275,101	-	-	-
94425 GROUNDS/BLDG SUPPLIES	354,709	792,232	665,942	(126,290)
94430 POOL SUPPLIES	17,843	-	-	-
94435 VEHICLE SUPPLIES	258,259	-	-	-
94490 OTHER SUPPLIES	321,652	328,771	338,206	9,435

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
94510 NEWSPAPERS	13,189	13,059	10,985	(2,074)
94515 NON-PRINT MEDIA (DVD/CD)	710	1,911	846	(1,065)
94530 PUBLICATIONS/CATALOGS	11,201	11,242	14,232	2,990
TOTAL SUPPLIES & MATERIALS	\$ 2,017,265	\$ 1,951,392	\$ 2,057,581	\$ 106,189
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,518,646	\$ 3,322,454	\$ 3,615,000	\$ 292,546
95115 WATER,SEWER & WASTE	500,488	521,868	595,000	73,132
95120 GAS/DIESEL/FUEL OIL	19,163	192,838	223,315	30,477
95125 TELE/PAGER/CELL SERVICE	355,931	347,942	385,255	37,313
95190 OTHER UTILITY SERVICES	5,906	4,084	20,150	16,066
95210 EQUIPMENT RENTAL	51,833	43,229	21,843	(21,386)
95215 BLDG/ROOM RENTAL	31,096	65,658	48,600	(17,058)
95220 VEHICLE REPR & MAINT	40,210	63,357	60,900	(2,457)
95225 EQUIP REPR & MAINT	609,107	641,767	713,860	72,093
95230 ALARM SYSTEM	74,626	64,938	65,470	532
95235 HARDWARE MAINT & LIC AGREEMENTS	1,466,526	153,720	328,887	175,167
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	1,310,674	1,407,638	96,964
95310 CONFERENCE	323,199	447,173	482,677	35,504
95315 MILEAGE	167,162	155,812	170,328	14,516
95320 CHARTER SERVICE	17,490	28,295	2,000	(26,295)
95325 FIELD TRIPS	10,599	10,330	99,683	89,353
95330 HOSTING EVENTS/WORKSHOPS	77,938	104,614	82,530	(22,084)
95410 DUES/MEMBERSHIPS	157,189	223,327	206,915	(16,412)
95415 ROYALTIES	7,191	7,512	8,581	1,069
95520 CONSULTANT SERVICES	277,666	-	-	-
95525 MEDICAL SERVICES	14,991	18,781	20,000	1,219
95530 CONTRACT LABOR/SERVICES	713,338	1,023,012	1,086,683	63,671
95531 CONTRACT LABOR/SERVICES-INSTR	91,149	179,542	270,000	90,458
95535 ARMORED CAR/ COURIER SERVICES	61,404	66,474	98,700	32,226
95545 APPRAISAL SERVICES	500	-	-	-
95555 ACCREDITATION SERVICES	62,297	75,248	106,870	31,622
95560 LEGAL SERVICES	428,527	226,734	250,000	23,266

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95565 ELECTION SERVICES	75,120	-	100,000	100,000
95570 AUDIT SERVICES	81,750	74,750	100,000	25,250
95620 LIAB & PROP INS	881,217	855,382	885,000	29,618
95630 ATHLETIC INS	-	35,496	-	(35,496)
95640 STUDENT INS	425	34,911	35,750	839
95710 ADVERTISING	137,683	205,470	287,955	82,485
95715 PROMOTIONS	10,706	8,123	44,200	36,077
95720 PRINTING/BINDING/DUPLICATING	55,814	33,031	102,465	69,434
95725 POSTAGE/SHIPPING	130,173	129,544	142,865	13,321
95915 CASH (OVER) / SHORT	1,423	(253)	100	353
95920 ADMIN OVERHEAD COSTS	(640,646)	(590,190)	(420,000)	170,190
95921 BANK/MERCHANT FEES	236,419	214,737	272,000	57,263
95926 CHARGE BACK-MAIL SERVICES	(10,140)	(14,523)	3,450	17,973
95927 CHARGE BACK-PRODUCTION SVCS.	(20,104)	(27,567)	28,250	55,817
95928 CHARGE BACK-TRANSPORTATION	(243,445)	(216,949)	(309,871)	(92,922)
95930 PRIOR YEAR EXPENSES	238	(248)	500	748
95935 BAD DEBT EXPENSE	1,202,815	540,136	673,800	133,664
95940 DISCOUNTS	260,384	2,512	-	(2,512)
95990 MISCELLANEOUS	140,765	75,241	338,450	263,209
TOTAL OTHER OPER. EXP. & SERVICES	\$ 11,384,769	\$ 10,658,986	\$ 12,655,799	\$ 1,996,813
TOTAL FOR OBJECTS 91000-95999	\$ 130,668,723	\$ 135,724,636	\$ 148,192,784	\$ 12,468,148
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 178,220	\$ 370,892	\$ 30,000	\$ (340,892)
96215 CONSULTANT SERVICES	222	-	-	-
96225 ENGINEERING SERVICES	20,570	4,468	-	(4,468)
96240 INSPECTION SERVICES	-	7,100	-	(7,100)
96245 TESTING SERVICES	1,450	2,592	-	(2,592)
96290 FEES & OTHER CHARGES	1,239	765	-	(765)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	88,586	314,533	814,420	499,887
96415 CONSULTANT SERVICES	4,469	18,150	-	(18,150)
96420 ARCHITECT SERVICES	863	9,505	500	(9,005)
96425 ENGINEERING SERVICES	800	5,215	-	(5,215)
96440 INSPECTION SERVICES	140	1,050	-	(1,050)
96445 TESTING SERVICES	1,875	1,375	-	(1,375)
96490 FEES & OTHER CHARGES	4,785	1,908	-	(1,908)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	2,097,338	2,249,676	2,560,952	311,276
96512 NEW-EQUIPMENT GT \$5,000	964,865	1,118,708	161,800	(956,908)
96520 NEW-VEHICLES	56,049	176,872	-	(176,872)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	35	2,935	40,000	37,065
TOTAL CAPITAL OUTLAY	\$ 3,421,506	\$ 4,285,744	\$ 3,607,672	\$ (678,072)
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 395,210	\$ 441,464	\$ 46,254
97310 INTERFUND TRANSFERS-OUT	424,267	2,708,666	2,819,612	110,946
97610 PAYMENTS TO STUDENTS	-	6,300	-	(6,300)
97650 HOST FAMILY	3,625	6,000	-	(6,000)
TOTAL OTHER OUTGO	\$ 502,892	\$ 3,116,176	\$ 3,261,076	\$ 144,900
TOTAL FOR OBJECTS 96000-97999	\$ 3,924,398	\$ 7,401,920	\$ 6,868,748	\$ (533,172)
TOTAL DISTRICTWIDE	\$ 134,593,121	\$ 143,126,556	\$ 155,061,532	\$ 11,934,976

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 441,996	\$ 529,584	\$ 142,630	\$ (386,954)
91210 REG-MANAGEMENT	743,354	905,178	1,064,855	159,677
91215 REG-COUNSELORS	1,927,400	2,010,481	2,613,925	603,444
91220 REG NON-MANAGEMENT	1,501,683	1,568,438	1,822,234	253,796
91310 HOURLY, GRADED CLASSES	336,984	241,176	235,404	(5,772)
91320 OVERLOAD, GRADED CLASSES	42,495	60,370	24,751	(35,619)
91330 HRLY-SUMMER SESSIONS	147,995	194,172	176,742	(17,430)
91410 HRLY-MANAGEMENT	64,474	-	-	-
91415 HRLY NON-MANAGEMENT	2,547,424	2,714,288	3,477,789	763,501
TOTAL ACADEMIC SALARIES	\$ 7,753,805	\$ 8,223,687	\$ 9,558,330	\$ 1,334,643
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 3,165,193	\$ 3,340,227	\$ 3,782,578	\$ 442,351
92120 MANAGEMENT-CLASS	12,490	119,946	122,776	2,830
92150 O/T-CLASSIFIED	62,225	98,338	44,831	(53,507)
92210 INSTR AIDES	65,210	80,158	62,089	(18,069)
92310 HOURLY STUDENTS	1,594,194	1,512,044	1,620,064	108,020
92320 HOURLY NON-STUDENTS	440,977	343,879	232,497	(111,382)
92330 PERM PART-TIME	251,245	228,733	328,705	99,972
92410 HRLY-INSTR AIDES-STUDENTS	202,839	284,738	508,314	223,576
92420 HRLY INSTR AIDES NON-STUDENTS	82,027	92,126	15,808	(76,318)
92430 PERM P/T INSTR AIDES/OTHER	25,797	129,234	78,372	(50,862)
TOTAL CLASSIFIED SALARIES	\$ 5,902,197	\$ 6,229,423	\$ 6,796,034	\$ 566,611
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 62,429	\$ 68,251	\$ 46,152	\$ (22,099)
93130 STRS NON-INSTR	447,821	490,769	699,280	208,511
93210 PERS-INSTRUCTIONAL	9,292	19,406	11,977	(7,429)
93230 PERS NON-INSTR	478,189	497,300	584,134	86,834
93310 OASDI-INSTRUCTIONAL	21,830	30,730	19,125	(11,605)
93330 OASDI NON-INSTR	412,885	429,465	514,727	85,262
93410 H&W-INSTRUCTIONAL	90,532	109,584	57,635	(51,949)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93430 H&W NON-INSTR	1,449,495	1,507,712	1,743,120	235,408
93510 SUI-INSTRUCTIONAL	11,982	694	864	170
93530 SUI NON-INSTR	118,578	5,776	39,321	33,545
93610 WORK COMP-INSTRUCTIONAL	22,065	27,737	22,205	(5,532)
93630 WORK COMP NON-INSTR	193,329	214,539	262,147	47,608
93710 PARS-INSTRUCTIONAL	11,075	11,648	8,018	(3,630)
93730 PARS NON-INSTR	38,037	37,837	26,819	(11,018)
TOTAL EMPLOYEE BENEFITS	\$ 3,367,539	\$ 3,451,448	\$ 4,035,524	\$ 584,076
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 39,818	\$ -	\$ -	\$ -
94290 OTHER BOOKS	5,584	-	-	-
94310 INSTR SUPPLIES	604,412	547,270	662,417	115,147
94315 SOFTWARE-INSTRUCTIONAL	21,035	25,882	47,500	21,618
94410 OFFICE SUPPLIES	136,246	223,143	526,142	302,999
94415 SOFTWARE NON-INSTR	1,658	1,153	98,849	97,696
94425 GROUNDS/BLDG SUPPLIES	-	760	-	(760)
94490 OTHER SUPPLIES	209,623	230,879	403,712	172,833
94510 NEWSPAPERS	264	490	-	(490)
94515 NON-PRINT MEDIA (DVD/CD)	2,645	4,804	720	(4,084)
94530 PUBLICATIONS/CATALOGS	4,706	3,016	5,900	2,884
TOTAL SUPPLIES & MATERIALS	\$ 1,025,991	\$ 1,037,397	\$ 1,745,240	\$ 707,843
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 11,604	\$ 14,257	\$ 22,824	\$ 8,567
95210 EQUIPMENT RENTAL	4,489	7,138	17,030	9,892
95215 BLDG/ROOM RENTAL	15,524	1,945	5,900	3,955
95220 VEHICLE REPR & MAINT	4,681	9,763	20,000	10,237
95225 EQUIP REPR & MAINT	52,970	54,729	56,523	1,794
95230 ALARM SYSTEM	240	240	240	-
95235 HARDWARE MAINT & LIC AGREEMENTS	363,462	15,501	128,300	112,799
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	495,809	385,341	(110,468)
95310 CONFERENCE	375,616	451,883	895,860	443,977

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95315 MILEAGE	18,256	25,656	61,020	35,364
95320 CHARTER SERVICE	7,439	70,935	99,282	28,347
95325 FIELD TRIPS	89,534	123,777	160,898	37,121
95330 HOSTING EVENTS/WORKSHOPS	527,705	332,040	406,803	74,763
95410 DUES/MEMBERSHIPS	20,642	23,723	20,250	(3,473)
95520 CONSULTANT SERVICES	385,941	-	-	-
95530 CONTRACT LABOR/SERVICES	1,145,914	958,531	1,534,616	576,085
95531 CONTRACT LABOR/SERVICES-INSTR	686	-	-	-
95535 ARMORED CAR/ COURIER SERVICES	2,700	3,150	1,950	(1,200)
95555 ACCREDITATION SERVICES	5,240	-	-	-
95620 LIAB & PROP INS	4,849	(45)	-	45
95640 STUDENT INS	90,509	103,771	106,000	2,229
95710 ADVERTISING	26,786	22,394	73,212	50,818
95715 PROMOTIONS	62,246	90,947	99,786	8,839
95720 PRINTING/BINDING/DUPLICATING	42,429	11,423	62,941	51,518
95725 POSTAGE/SHIPPING	2,562	4,215	14,987	10,772
95920 ADMIN OVERHEAD COSTS	640,645	590,190	673,470	83,280
95921 BANK/MERCHANT FEES	-	145	-	(145)
95926 CHARGE BACK-MAIL SERVICES	3,942	5,363	4,400	(963)
95927 CHARGE BACK-PRODUCTION SVCS.	9,151	15,274	15,939	665
95928 CHARGE BACK-TRANSPORTATION	84,730	70,012	74,405	4,393
95935 BAD DEBT EXPENSE	674	29,462	500	(28,962)
95990 MISCELLANEOUS	83,754	185,958	411,850	225,892
TOTAL OTHER OPER. EXP. & SERVICES	\$ 4,084,920	\$ 3,718,186	\$ 5,354,327	\$ 1,636,141
TOTAL FOR OBJECTS 91000-95999	\$ 22,134,452	\$ 22,660,141	\$ 27,489,455	\$ 4,829,314
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 69,587	\$ -	\$ -	\$ -
96245 TESTING SERVICES	3,488	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	315,306	419,973	295,000	(124,973)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96415 CONSULTANT SERVICES	1,467	900	-	(900)
96420 ARCHITECT SERVICES	23,291	31,056	-	(31,056)
96425 ENGINEERING SERVICES	9,870	1,300	-	(1,300)
96440 INSPECTION SERVICES	5,770	13,510	-	(13,510)
96445 TESTING SERVICES	8,516	10,075	-	(10,075)
96490 FEES & OTHER CHARGES	4,050	4,543	-	(4,543)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	1,049,326	1,283,840	4,173,508	2,889,668
96512 NEW-EQUIPMENT GT \$5,000	604,198	940,156	285,472	(654,684)
96520 NEW-VEHICLES	34,999	75,283	-	(75,283)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	308,063	391,724	647,940	256,216
TOTAL CAPITAL OUTLAY	\$ 2,437,931	\$ 3,172,360	\$ 5,401,920	\$ 2,229,560
97000-OTHER OUTGO				
97310 INTERFUND TRANSFERS-OUT	\$ -	\$ 320,446	\$ 1,748,676	\$ 1,428,230
97510 CURR YEAR PAYMENTS	111,594	94,811	98,583	3,772
97610 PAYMENTS TO STUDENTS	1,005,160	1,027,591	844,853	(182,738)
97630 MEAL ALLOWANCES	27,180	-	-	-
97650 HOST FAMILY	150	-	-	-
97660 DORMITORY	88,580	78,295	58,800	(19,495)
97910 CONTINGENCIES	-	-	19,091	19,091
TOTAL OTHER OUTGO	\$ 1,232,664	\$ 1,521,143	\$ 2,770,003	\$ 1,248,860
TOTAL FOR OBJECTS 96000-97999	\$ 3,670,595	\$ 4,693,503	\$ 8,171,923	\$ 3,478,420
TOTAL DISTRICTWIDE	\$ 25,805,047	\$ 27,353,644	\$ 35,661,378	\$ 8,307,734

*UNAUDITED

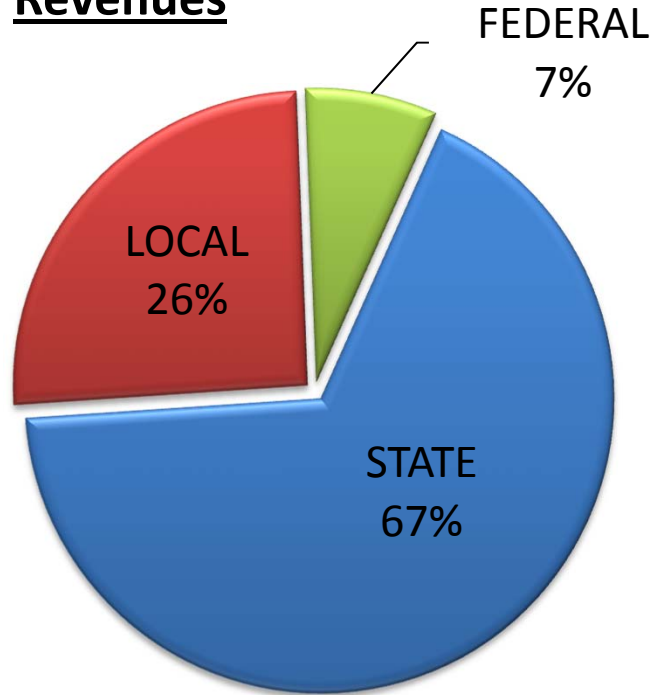
**STATE CENTER COMMUNITY COLLEGE DISTRICT
GENERAL PURPOSE FINAL ALLOCATION (UNRESTRICTED)
2014-15 - FINAL BUDGET**

Version - 8/15/2014

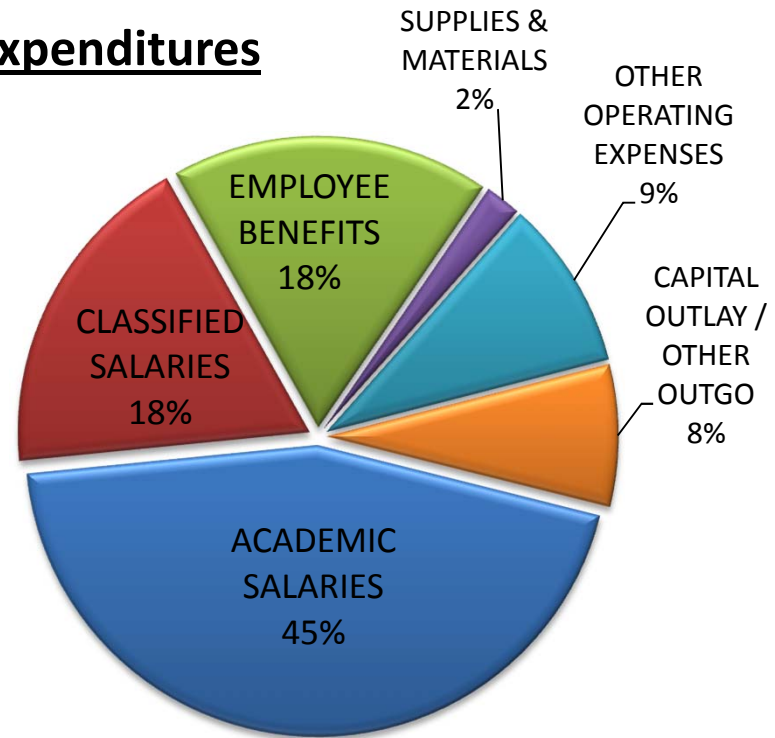
	Districtwide/ District Office	Fresno City College	Reedley College	Clovis Center	TOTAL DISTRICT
FY 2013-14 BASE ALLOCATION	\$ 22,612,291	\$ 71,849,642	\$ 32,245,906	\$ 10,815,910	\$ 137,523,749
SALARY ADJUSTMENTS					
Step/Column Increase:					
Certificated	\$ -	\$ 386,601	\$ 199,522	\$ 56,837	\$ 642,960
Classified	62,781	78,345	48,889	25,608	215,623
Management/Confidential	43,103	28,941	12,930	4,480	89,454
2013-14 COLA Estimated (0.43%)	47,384	254,639	113,649	39,089	454,761
2014-15 COLA Estimated (0.86%)	96,664	519,465	231,845	79,742	927,716
STRS Rate (Increase of 0.63%)	9,182	253,343	116,020	40,940	419,485
PERS Rate (Increase of 0.329%)	24,944	35,694	16,494	5,922	83,054
Workers Comp Rate (Increase of 0.232%)	20,970	118,466	54,356	19,251	213,043
TOTAL SALARY ADJUSTMENTS	\$ 305,028	\$ 1,675,494	\$ 793,705	\$ 271,869	\$ 3,046,096
CURRENT YEAR ADJUSTMENTS					
Retiree Health Cost Increase	\$ 14,178	\$ -	\$ -	\$ -	\$ 14,178
Advanced Costs Increase	161,000	131,000	89,400	57,800	439,200
Schedule "C" Increase	-	499,400	240,900	217,800	958,100
Transfer Staff	(68,538)	-	-	68,538	-
Clovis CC Center - Staffing	-	-	-	1,245,397	1,245,397
TOTAL CURRENT YEAR ADJUSTMENTS	\$ 106,640	\$ 630,400	\$ 330,300	\$ 1,589,535	\$ 2,656,875
FY 2014-15 ALLOCATION (XX0 Only)	\$ 23,023,959	\$ 74,155,536	\$ 33,369,911	\$ 12,677,314	\$ 143,226,720
RESERVE EXPENDITURES					
Parking Fee Maintenance Transfer	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Additional Classes - Reserves	1,000,000	-	-	-	1,000,000
Salary/Benefits - 2.15% Off-Schedule Payment	2,380,000	-	-	-	2,380,000
Vacation Payoff	330,000	-	-	-	330,000
Campus Reserve Expenditure Plan	-	2,368,000	1,363,612	205,000	3,936,612
	\$ 3,860,000	\$ 2,368,000	\$ 1,363,612	\$ 205,000	\$ 7,796,612
<i>Lottery Allocation (LT0)</i>	\$ 1,639,480	\$ 1,351,080	\$ 767,898	\$ 241,542	\$ 4,000,000
<i>Lottery Allocation (Carryover Projects)</i>	-	38,200	-	-	38,200
FY 2014-15 ALLOCATION (LT0 Only)	\$ 1,639,480	\$ 1,389,280	\$ 767,898	\$ 241,542	\$ 4,038,200
Total Fund 11 (Unrestricted) Budget	\$ 28,523,439	\$ 77,912,816	\$ 35,501,421	\$ 13,123,856	\$ 155,061,532

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures

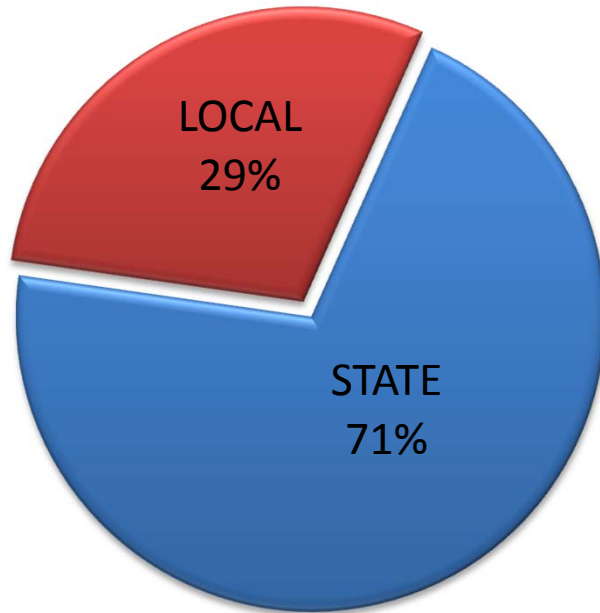


REVENUES		
STATE	122,850,670	67.3%
LOCAL	46,476,605	25.4%
FEDERAL	13,290,823	7.3%
TOTAL REVENUES	182,618,098	100.0%

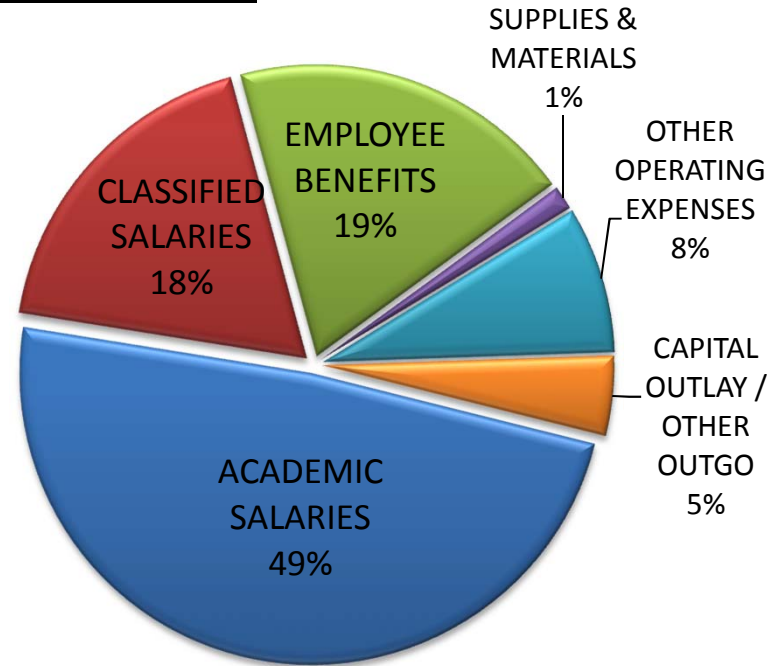
EXPENDITURES		
ACADEMIC SALARIES	84,959,353	44.6%
CLASSIFIED SALARIES	35,131,908	18.4%
EMPLOYEE BENEFITS	33,778,031	17.7%
SUPPLIES & MATERIALS	3,802,821	2.0%
OTHER OPERATING EXPENSES	18,010,126	9.4%
CAPITAL OUTLAY / OTHER OUTGO	15,040,671	7.9%
TOTAL EXPENDITURES	190,722,910	100.0%

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures

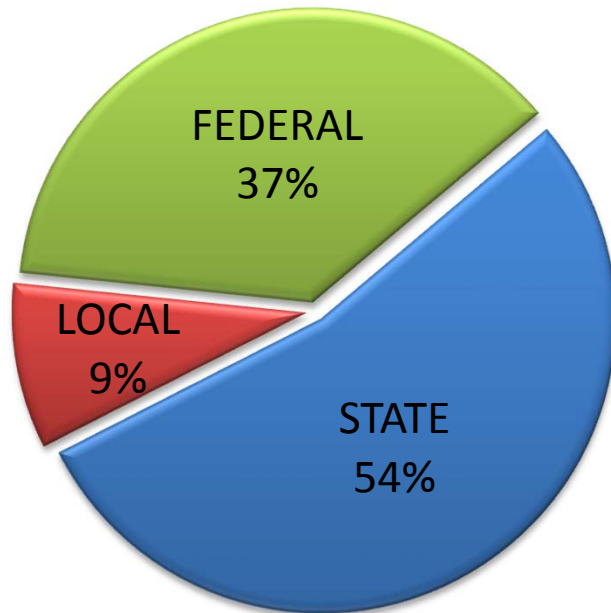


REVENUES		
STATE	103,727,020	70.6%
LOCAL	43,229,700	29.4%
TOTAL REVENUES	146,956,720	100.0%

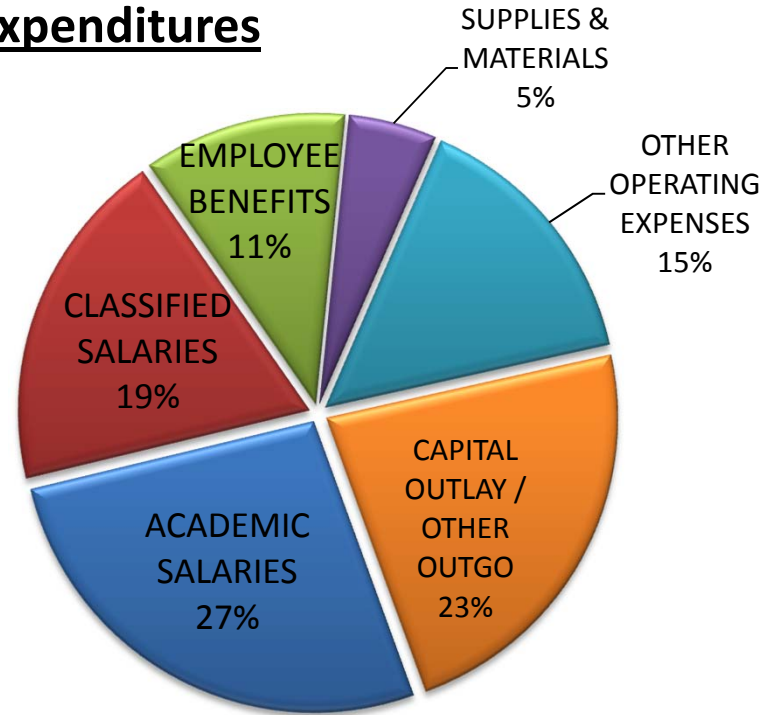
EXPENDITURES		
ACADEMIC SALARIES	75,401,023	48.6%
CLASSIFIED SALARIES	28,335,874	18.3%
EMPLOYEE BENEFITS	29,742,507	19.2%
SUPPLIES & MATERIALS	2,057,581	1.3%
OTHER OPERATING EXPENSES	12,655,799	8.2%
CAPITAL OUTLAY/OTHER OUTGO	6,868,748	4.4%
TOTAL EXPENDITURES	155,061,532	100.0%

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures



REVENUES		
STATE	19,123,650	53.6%
LOCAL	3,246,905	9.1%
FEDERAL	13,290,823	37.3%
TOTAL REVENUES	35,661,378	100.0%

EXPENDITURES		
ACADEMIC SALARIES	9,558,330	26.8%
CLASSIFIED SALARIES	6,796,034	19.1%
EMPLOYEE BENEFITS	4,035,524	11.3%
SUPPLIES & MATERIALS	1,745,240	4.9%
OTHER OPERATING EXPENSES	5,354,327	15.0%
CAPITAL OUTLAY/OTHER OUTGO	8,171,923	22.9%
TOTAL EXPENDITURES	35,661,378	100.0%

DISTRICT OFFICE/OPERATIONS BUDGET SUMMARY

The district office provides many administrative and delivery services available to the various campuses of the State Center Community College District. The district office, including the operations department, houses the Chancellor's Office, finance and administration, educational services and institutional research functions, curriculum coordination, admissions and records, personnel/human resources, management information systems/data processing, purchasing services, accounting, accounts payable, accounts receivable, payroll, legal services, public relations, coordination of district grants, the State Center Consortium (SCC), the Center for International Trade Development (CITD) and the State Center Community College Foundation.

In 1996-97, the operations services - including maintenance, grounds, police, construction, transportation, warehouse, utilities, and safety - were re-organized into centralized services. The purpose of the re-organization was to better service the various district sites and to be more cost effective by utilizing personnel and coordinating contracts and outside purchases. Additionally, it provided greater consistency in programs for the various campuses, as well as the community at large.

The district office/operations budget includes personnel and operational costs to provide delivery of the various services to the district campuses.

Following is a budget summary by object for the 2014-15 fiscal year for the district office/operations:

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ -	\$ 8,973	\$ 826,000	\$ 817,027
91210 REG-MANAGEMENT	1,339,794	1,634,301	1,787,648	153,347
91215 REG-COUNSELORS	-	40,405	100,000	59,595
91220 REG NON-MANAGEMENT	66,593	145,212	345,677	200,465
91310 HOURLY,GRADED CLASSES	464,063	471,015	2,011,496	1,540,481
91320 OVERLOAD,GRADED CLASSES	-	1,061	-	(1,061)
91330 HRLY-SUMMER SESSIONS	-	3,142	-	(3,142)
91410 HRLY-MANAGEMENT	128,063	-	-	-
91415 HRLY NON-MANAGEMENT	125,881	193,447	49,923	(143,524)
TOTAL ACADEMIC SALARIES	\$ 2,124,394	\$ 2,497,556	\$ 5,120,744	\$ 2,623,188
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 5,342,617	\$ 5,482,907	\$ 6,312,489	\$ 829,582
92115 CONFIDENTIAL	690,545	787,254	989,705	202,451
92120 MANAGEMENT-CLASS	1,363,918	1,577,973	1,727,176	149,203
92150 O/T-CLASSIFIED	166,351	247,032	107,757	(139,275)
92210 INSTR AIDES	-	1,252	-	(1,252)
92310 HOURLY STUDENTS	246,140	302,380	214,123	(88,257)
92320 HOURLY NON-STUDENTS	379,924	373,799	182,209	(191,590)
92330 PERM PART-TIME	82,390	140,577	111,649	(28,928)
92350 O/T NON-INSTR	38,998	63,316	-	(63,316)
92430 PERM P/T INSTR AIDES/OTHER	-	1,171	-	(1,171)
TOTAL CLASSIFIED SALARIES	\$ 8,310,883	\$ 8,977,778	\$ 9,648,708	\$ 670,930
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 24,909	\$ 26,311	\$ 247,012	\$ 220,701
93130 STRS NON-INSTR	90,549	119,899	124,771	4,872
93210 PERS-INSTRUCTIONAL	84	246	-	(246)
93230 PERS NON-INSTR	904,637	1,057,531	1,142,814	85,283
93310 OASDI-INSTRUCTIONAL	6,761	7,250	60,356	53,106
93330 OASDI NON-INSTR	629,696	712,730	742,248	29,518
93430 H&W NON-INSTR	1,771,846	1,821,587	1,986,512	164,925

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93490 H&W-RETIREEES	1,198,296	1,219,617	1,200,000	(19,617)
93510 SUI-INSTRUCTIONAL	38,293	30,086	701	(29,385)
93530 SUI NON-INSTR	140,208	33,446	8,810	(24,636)
93610 WORK COMP-INSTRUCTIONAL	(123,126)	(1,058)	45,592	46,650
93630 WORK COMP NON-INSTR	34,746	185,085	225,798	40,713
93710 PARS-INSTRUCTIONAL	3,791	3,833	16,223	12,390
93730 PARS NON-INSTR	14,592	13,258	8,239	(5,019)
93910 OTHER EMP BEN-INSTR	55,571	(3)	-	3
93930 OTHER EMP BEN NON-INSTR	57,229	15,663	-	(15,663)
TOTAL EMPLOYEE BENEFITS	\$ 4,848,082	\$ 5,245,481	\$ 5,809,076	\$ 563,595
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 3,391	\$ -	\$ -	\$ -
94290 OTHER BOOKS	185	-	-	-
94310 INSTR SUPPLIES	6,000	10,541	5,000	(5,541)
94410 OFFICE SUPPLIES	57,752	80,735	98,977	18,242
94415 SOFTWARE NON-INSTR	23,510	2,265	10,675	8,410
94420 CUSTODIAL SUPPLIES	4,187	-	-	-
94425 GROUNDS/BLDG SUPPLIES	340,197	482,291	374,120	(108,171)
94430 POOL SUPPLIES	17,843	-	-	-
94435 VEHICLE SUPPLIES	257,876	-	-	-
94490 OTHER SUPPLIES	84,955	82,506	69,179	(13,327)
94510 NEWSPAPERS	528	1,021	500	(521)
94515 NON-PRINT MEDIA (DVD/CD)	-	515	200	(315)
94530 PUBLICATIONS/CATALOGS	9,319	8,801	10,390	1,589
TOTAL SUPPLIES & MATERIALS	\$ 805,743	\$ 668,675	\$ 569,041	\$ (99,634)
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,431,821	\$ 3,240,786	\$ 3,600,000	\$ 359,214
95115 WATER,SEWER & WASTE	500,488	518,816	595,000	76,184
95120 GAS/DIESEL/FUEL OIL	-	174,595	202,000	27,405
95125 TELE/PAGER/CELL SERVICE	130,645	118,076	127,518	9,442
95190 OTHER UTILITY SERVICES	5,251	3,357	5,150	1,793

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95210 EQUIPMENT RENTAL	6,742	13,602	8,906	(4,696)
95215 BLDG/ROOM RENTAL	8,154	12,960	-	(12,960)
95220 VEHICLE REPR & MAINT	26,877	56,307	45,000	(11,307)
95225 EQUIP REPR & MAINT	179,737	202,138	221,271	19,133
95230 ALARM SYSTEM	66,750	56,339	59,000	2,661
95235 HARDWARE MAINT & LIC AGREEMENTS	578,228	79,603	233,421	153,818
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	577,246	500,750	(76,496)
95310 CONFERENCE	253,545	273,823	422,419	148,596
95315 MILEAGE	113,063	99,917	118,783	18,866
95320 CHARTER SERVICE	17,490	15,871	2,000	(13,871)
95325 FIELD TRIPS	205	-	-	-
95330 HOSTING EVENTS/WORKSHOPS	320,911	187,049	166,907	(20,142)
95410 DUES/MEMBERSHIPS	105,849	115,069	121,310	6,241
95520 CONSULTANT SERVICES	449,146	-	-	-
95525 MEDICAL SERVICES	14,991	18,781	20,000	1,219
95530 CONTRACT LABOR/SERVICES	1,221,595	984,402	1,229,731	245,329
95535 ARMORED CAR/ COURIER SERVICES	8,100	8,100	66,000	57,900
95560 LEGAL SERVICES	428,527	226,734	250,000	23,266
95565 ELECTION SERVICES	75,120	-	100,000	100,000
95570 AUDIT SERVICES	81,750	74,750	100,000	25,250
95620 LIAB & PROP INS	881,217	855,382	885,000	29,618
95710 ADVERTISING	143,778	212,443	278,562	66,119
95715 PROMOTIONS	22,840	5,000	10,387	5,387
95720 PRINTING/BINDING/DUPLICATING	23,125	8,404	37,699	29,295
95725 POSTAGE/SHIPPING	16,270	32,152	25,891	(6,261)
95915 CASH (OVER) / SHORT	1	1	-	(1)
95920 ADMIN OVERHEAD COSTS	(468,317)	(457,112)	(342,384)	114,728
95921 BANK/MERCHANT FEES	41,541	45,085	240,000	194,915
95926 CHARGE BACK-MAIL SERVICES	58	243	1,450	1,207
95927 CHARGE BACK-PRODUCTION SVCS.	13,623	11,496	29,739	18,243
95928 CHARGE BACK-TRANSPORTATION	(426,851)	(356,062)	(454,781)	(98,719)
95935 BAD DEBT EXPENSE	433,551	281,929	20,000	(261,929)
95940 DISCOUNTS	260,384	2,512	-	(2,512)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95990 MISCELLANEOUS	77,863	42,235	164,494	122,259
TOTAL OTHER OPER. EXP. & SERVICES	\$ 9,044,068	\$ 7,742,029	\$ 9,091,223	\$ 1,349,194
TOTAL FOR OBJECTS 91000-95999	\$ 25,133,170	\$ 25,131,519	\$ 30,238,792	\$ 5,107,273
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96245 TESTING SERVICES	\$ 1,450	\$ 1,130	\$ -	\$ (1,130)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	4,350	-	-	-
96415 CONSULTANT SERVICES	3,157	1,825	-	(1,825)
96420 ARCHITECT SERVICES	-	3,069	-	(3,069)
96425 ENGINEERING SERVICES	-	2,715	-	(2,715)
96490 FEES & OTHER CHARGES	2,646	1,000	-	(1,000)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	336,462	222,681	258,593	35,912
96512 NEW-EQUIPMENT GT \$5,000	338,387	235,378	-	(235,378)
96520 NEW-VEHICLES	-	140,092	-	(140,092)
TOTAL CAPITAL OUTLAY	\$ 686,452	\$ 607,890	\$ 258,593	\$ (349,297)
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ -	\$ 51,210	\$ 97,464	\$ 46,254
97310 INTERFUND TRANSFERS-OUT	250,335	403,093	1,922,676	1,519,583
97650 HOST FAMILY	3,625	6,000	-	(6,000)
TOTAL OTHER OUTGO	\$ 253,960	\$ 460,303	\$ 2,020,140	\$ 1,559,837
TOTAL FOR OBJECTS 96000-97999	\$ 940,412	\$ 1,068,193	\$ 2,278,733	\$ 1,210,540
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 26,073,582	\$ 26,199,712	\$ 32,517,525	\$ 6,317,813

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91210 REG-MANAGEMENT	\$ 1,215,082	\$ 1,478,321	\$ 1,652,688	\$ 174,367
91220 REG NON-MANAGEMENT	24,077	93,151	159,930	66,779
91310 HOURLY, GRADED CLASSES	464,063	471,015	2,011,496	1,540,481
91410 HRLY-MANAGEMENT	63,589	-	-	-
91415 HRLY NON-MANAGEMENT	80,866	135,233	-	(135,233)
TOTAL ACADEMIC SALARIES	\$ 1,847,677	\$ 2,231,301	\$ 4,750,114	\$ 2,518,813
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 5,115,632	\$ 5,294,920	\$ 6,137,814	\$ 842,894
92115 CONFIDENTIAL	690,545	787,254	989,705	202,451
92120 MANAGEMENT-CLASS	1,351,428	1,458,027	1,604,400	146,373
92150 O/T-CLASSIFIED	151,018	239,629	107,757	(131,872)
92310 HOURLY STUDENTS	221,203	283,946	197,000	(86,946)
92320 HOURLY NON-STUDENTS	345,545	338,685	141,800	(196,885)
92330 PERM PART-TIME	66,071	99,372	82,187	(17,185)
92350 O/T NON-INSTR	38,998	63,316	-	(63,316)
TOTAL CLASSIFIED SALARIES	\$ 7,980,440	\$ 8,567,689	\$ 9,260,663	\$ 692,974
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 24,909	\$ 26,311	\$ 247,012	\$ 220,701
93130 STRS NON-INSTR	75,651	102,037	100,609	(1,428)
93210 PERS-INSTRUCTIONAL	84	246	-	(246)
93230 PERS NON-INSTR	873,380	1,015,020	1,071,894	56,874
93310 OASDI-INSTRUCTIONAL	6,761	7,250	60,356	53,106
93330 OASDI NON-INSTR	603,688	680,297	709,353	29,056
93430 H&W NON-INSTR	1,692,669	1,727,914	1,881,678	153,764
93490 H&W-RETIREEES	1,198,296	1,219,617	1,200,000	(19,617)
93510 SUI-INSTRUCTIONAL	38,293	30,086	701	(29,385)
93530 SUI NON-INSTR	133,796	33,118	4,893	(28,225)
93610 WORK COMP-INSTRUCTIONAL	(123,126)	(1,058)	45,592	46,650
93630 WORK COMP NON-INSTR	24,727	173,294	213,436	40,142
93710 PARS-INSTRUCTIONAL	3,791	3,833	16,223	12,390

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93730 PARS NON-INSTR	12,734	11,604	2,976	(8,628)
93910 OTHER EMP BEN-INSTR	55,571	(3)	-	3
93930 OTHER EMP BEN NON-INSTR	57,229	15,663	-	(15,663)
TOTAL EMPLOYEE BENEFITS	\$ 4,678,453	\$ 5,045,229	\$ 5,554,723	\$ 509,494
94000-SUPPLIES & MATERIALS				
94290 OTHER BOOKS	\$ 185	\$ -	\$ -	\$ -
94410 OFFICE SUPPLIES	46,330	65,378	72,820	7,442
94415 SOFTWARE	22,687	2,265	8,675	6,410
94420 CUSTODIAL SUPPLIES	4,187	-	-	-
94425 GROUNDS/BLDG SUPPLIES	340,197	482,291	374,120	(108,171)
94430 POOL SUPPLIES	17,843	-	-	-
94435 VEHICLE SUPPLIES	257,876	-	-	-
94490 OTHER SUPPLIES	80,208	82,316	44,354	(37,962)
94510 NEWSPAPERS	284	620	500	(120)
94515 NON-PRINT MEDIA (DVD/CD)	-	50	200	150
94530 PUBLICATIONS/CATALOGS	8,253	8,609	10,090	1,481
TOTAL SUPPLIES & MATERIALS	\$ 778,050	\$ 641,529	\$ 510,759	\$ (130,770)
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,431,821	\$ 3,240,786	\$ 3,600,000	\$ 359,214
95115 WATER,SEWER & WASTE	500,488	518,816	595,000	76,184
95120 GAS/DIESEL/FUEL OIL	-	174,595	202,000	27,405
95125 TELE/PAGER/CELL SERVICE	127,633	114,884	125,675	10,791
95190 OTHER UTILITY SERVICES	5,251	3,357	5,150	1,793
95210 EQUIPMENT RENTAL	6,001	12,489	5,000	(7,489)
95215 BLDG/ROOM RENTAL	8,154	12,960	-	(12,960)
95220 VEHICLE REPR & MAINT	26,877	56,307	45,000	(11,307)
95225 EQUIP REPR & MAINT	175,552	195,176	210,173	14,997
95230 ALARM SYSTEM	66,750	56,339	59,000	2,661
95235 HARDWARE MAINT & LIC AGREEMENTS	572,805	75,478	233,421	157,943
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	576,800	500,000	(76,800)
95310 CONFERENCE	205,849	220,782	144,468	(76,314)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95315 MILEAGE	111,311	98,237	109,288	11,051
95320 CHARTER SERVICE	17,490	14,886	2,000	(12,886)
95325 FIELD TRIPS	205	-	-	-
95330 HOSTING EVENTS/WORKSHOPS	44,308	57,887	46,900	(10,987)
95410 DUES/MEMBERSHIPS	98,767	112,403	119,110	6,707
95520 CONSULTANT SERVICES	234,234	-	-	-
95525 MEDICAL SERVICES	14,991	18,781	20,000	1,219
95530 CONTRACT LABOR/SERVICES	417,938	610,132	664,712	54,580
95535 ARMORED CAR/ COURIER SERVICES	5,400	4,950	64,050	59,100
95560 LEGAL SERVICES	428,527	226,734	250,000	23,266
95565 ELECTION SERVICES	75,120	-	100,000	100,000
95570 AUDIT SERVICES	81,750	74,750	100,000	25,250
95620 LIAB & PROP INS	881,217	855,382	885,000	29,618
95710 ADVERTISING	119,579	193,747	220,200	26,453
95715 PROMOTIONS	858	-	-	-
95720 PRINTING/BINDING/DUPLICATING	2,455	4,951	11,700	6,749
95725 POSTAGE/SHIPPING	14,315	28,372	18,800	(9,572)
95915 CASH (OVER) / SHORT	1	1	-	(1)
95920 ADMIN OVERHEAD COSTS	(562,716)	(520,186)	(400,000)	120,186
95921 BANK/MERCHANT FEES	41,541	44,940	240,000	195,060
95926 CHARGE BACK-MAIL SERVICES	58	243	1,450	1,207
95927 CHARGE BACK-PRODUCTION SVCS.	12,000	9,701	27,200	17,499
95928 CHARGE BACK-TRANSPORTATION	(428,665)	(357,675)	(458,851)	(101,176)
95935 BAD DEBT EXPENSE	433,551	245,010	20,000	(225,010)
95940 DISCOUNTS	260,384	2,512	-	(2,512)
95990 MISCELLANEOUS	72,717	42,235	164,494	122,259
TOTAL OTHER OPER. EXP. & SERVICES	\$ 7,504,517	\$ 7,026,762	\$ 7,930,940	\$ 904,178
TOTAL FOR OBJECTS 91000-95999	\$ 22,789,137	\$ 23,512,510	\$ 28,007,199	\$ 4,494,689
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96245 TESTING SERVICES	\$ 1,450	\$ 1,130	\$ -	(1,130)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	4,350	-	-	-
96415 CONSULTANT SERVICES	3,157	1,825	-	(1,825)
96420 ARCHITECT SERVICES	-	3,069	-	(3,069)
96425 ENGINEERING SERVICES	-	2,715	-	(2,715)
96490 FEES & OTHER CHARGES	2,646	1,000	-	(1,000)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	317,601	207,300	244,776	37,476
96512 NEW-EQUIPMENT GT \$5,000	324,210	230,378	-	(230,378)
96520 NEW-VEHICLES	-	140,092	-	(140,092)
TOTAL CAPITAL OUTLAY	\$ 653,414	\$ 587,509	\$ 244,776	\$ (342,733)
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ -	\$ 51,210	\$ 97,464	\$ 46,254
97310 INTERFUND TRANSFERS-OUT	250,335	82,647	174,000	91,353
97650 HOST FAMILY	3,625	6,000	-	(6,000)
TOTAL OTHER OUTGO	\$ 253,960	\$ 139,857	\$ 271,464	\$ 131,607
TOTAL FOR OBJECTS 96000-97999	\$ 907,374	\$ 727,366	\$ 516,240	\$ (211,126)
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 23,696,511	\$ 24,239,876	\$ 28,523,439	\$ 4,283,563

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91210 REG-MANAGEMENT	\$ 124,712	\$ 155,980	\$ 134,960	\$ (21,020)
91220 REG NON-MANAGEMENT	42,516	52,061	185,747	133,686
91410 HRLY-MANAGEMENT	64,474	-	-	-
91415 HRLY NON-MANAGEMENT	45,015	58,214	49,923	(8,291)
TOTAL ACADEMIC SALARIES	\$ 276,717	\$ 266,255	\$ 370,630	\$ 104,375
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 226,985	\$ 187,987	\$ 174,675	\$ (13,312)
92120 MANAGEMENT-CLASS	12,490	119,946	122,776	2,830
92150 O/T-CLASSIFIED	15,333	7,403	-	(7,403)
92310 HOURLY STUDENTS	24,937	18,434	17,123	(1,311)
92320 HOURLY NON-STUDENTS	34,379	35,114	40,409	5,295
92330 PERM PART-TIME	16,319	41,205	29,462	(11,743)
92420 HRLY INSTR AIDES NON-STUDENTS	-	-	3,600	3,600
TOTAL CLASSIFIED SALARIES	\$ 330,443	\$ 410,089	\$ 388,045	\$ (22,044)
93000-EMPLOYEE BENEFITS				
93130 STRS NON-INSTR	\$ 14,898	\$ 17,862	\$ 24,162	\$ 6,300
93230 PERS NON-INSTR	31,257	42,511	70,920	28,409
93330 OASDI NON-INSTR	26,008	32,433	32,895	462
93430 H&W NON-INSTR	79,177	93,673	104,834	11,161
93530 SUI NON-INSTR	6,412	328	3,917	3,589
93630 WORK COMP NON-INSTR	10,019	11,791	12,362	571
93730 PARS NON-INSTR	1,858	1,654	5,263	3,609
TOTAL EMPLOYEE BENEFITS	\$ 169,629	\$ 200,252	\$ 254,353	\$ 54,101
94000-SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 3,391	\$ -	\$ -	\$ -
94310 INSTR SUPPLIES	6,000	10,541	5,000	(5,541)
94410 OFFICE SUPPLIES	11,422	15,357	26,157	10,800
94415 SOFTWARE NON-INSTR	823	-	2,000	2,000
94490 OTHER SUPPLIES	4,747	190	24,825	24,635

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
94510 NEWSPAPERS	244	401	-	(401)
94515 NON-PRINT MEDIA (DVD/CD)	-	465	-	(465)
94530 PUBLICATIONS/CATALOGS	1,066	192	300	108
TOTAL SUPPLIES & MATERIALS	\$ 27,693	\$ 27,146	\$ 58,282	\$ 31,136
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 3,012	\$ 3,192	\$ 1,843	\$ (1,349)
95210 EQUIPMENT RENTAL	741	1,113	3,906	2,793
95225 EQUIP REPR & MAINT	4,185	6,962	11,098	4,136
95235 HARDWARE MAINT & LIC AGREEMENTS	5,423	4,125	-	(4,125)
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	446	750	304
95310 CONFERENCE	47,696	53,041	277,951	224,910
95315 MILEAGE	1,752	1,680	9,495	7,815
95320 CHARTER SERVICE	-	985	-	(985)
95330 HOSTING EVENTS/WORKSHOPS	276,603	129,162	120,007	(9,155)
95410 DUES/MEMBERSHIPS	7,082	2,666	2,200	(466)
95520 CONSULTANT SERVICES	214,912	-	-	-
95530 CONTRACT LABOR/SERVICES	803,657	374,270	565,019	190,749
95535 ARMORED CAR/ COURIER SERVICES	2,700	3,150	1,950	(1,200)
95710 ADVERTISING	24,199	18,696	58,362	39,666
95715 PROMOTIONS	21,982	5,000	10,387	5,387
95720 PRINTING/BINDING/DUPLICATING	20,670	3,453	25,999	22,546
95725 POSTAGE/SHIPPING	1,955	3,780	7,091	3,311
95920 ADMIN OVERHEAD COSTS	94,399	63,074	57,616	(5,458)
95921 BANK/MERCHANT FEES	-	145	-	(145)
95927 CHARGE BACK-PRODUCTION SVCS.	1,623	1,795	2,539	744
95928 CHARGE BACK-TRANSPORTATION	1,814	1,613	4,070	2,457
95935 BAD DEBT EXPENSE	-	36,919	-	(36,919)
95990 MISCELLANEOUS	5,146	-	-	-
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,539,551	\$ 715,267	\$ 1,160,283	\$ 445,016
TOTAL FOR OBJECTS 91000-95999	\$ 2,344,033	\$ 1,619,009	\$ 2,231,593	\$ 612,584

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ 18,861	\$ 15,381	\$ 13,817	\$ (1,564)
96512 NEW-EQUIPMENT GT \$5,000	14,177	5,000	-	(5,000)
TOTAL CAPITAL OUTLAY	\$ 33,038	\$ 20,381	\$ 13,817	\$ (6,564)
97000-OTHER OUTGO				
97310 INTERFUND TRANSFERS-OUT	\$ -	\$ 320,446	\$ 1,748,676	\$ 1,428,230
TOTAL OTHER OUTGO	\$ -	\$ 320,446	\$ 1,748,676	\$ 1,428,230
TOTAL FOR OBJECTS 96000-97999	\$ 33,038	\$ 340,827	\$ 1,762,493	\$ 1,421,666
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 2,377,071	\$ 1,959,836	\$ 3,994,086	\$ 2,034,250

*UNAUDITED

FCC Budget
Summary

FRESNO CITY COLLEGE BUDGET SUMMARY

Fresno City College (FCC), with an annual student population in excess of 30,000 nestled in the central part of the city of Fresno, has the distinction of being the oldest California community college. Since opening its doors in 1910, FCC has been a model for academic and extracurricular activities. Students are afforded multiple educational opportunities at the college including availability of over 100 major courses of study for the achievement of an associate in arts or science degree. Others have found the ever-increasing vocational curriculum with a certificate of achievement and employment opportunities appealing. Additionally, Fresno City College offers training in over 200 vocational/occupational programs.

Fresno City College offers a comprehensive program of study. Students have the option of taking introductory to advanced classes in the sciences, humanities, fine and performing arts, social sciences, allied health, and occupational education. These programs are designed to meet the various needs of students: transfer, the workforce, or lifelong learning. The college also offers a variety of student learning support services that assist students in developing the necessary skills for success in the classroom and the workplace.

The student services area is designed to assist students both academically and personally. Financial aid, counseling, disabled student programs and services (DSPS), extended opportunity programs and services (EOPS), health services, psychological services, assessment testing, re-entry services, outreach, veterans and other services are available to meet students' varying needs.

The student body is made up of a diverse student population representing various age brackets and ethnic makeup reflective of the greater Fresno community. A wide range of activities and co-curricular programs encourages participation by our diverse student population. Student opportunities include clubs, student government, athletics, music, theater arts, forensics, publications, and various cultural events. FCC offers a truly comprehensive college environment.

The Fresno City College campus includes more than 51 buildings located on 104 developed acres. These buildings comprise approximately 792,000 square feet of space for educational and support programs. Continuous renovations and improvements to existing buildings and grounds have been undertaken for the

convenience and access of the college's diverse student population. Examples of these projects include the modernization of classrooms, carpet, paint and concrete maintenance.

The college also includes the Career & Technology Center (CTC), offering open-entry, 20-30 week vocational programs, and The Training Institute that provides skill-based training to individuals and customized training to local businesses. In November 2002, a \$161 million Measure E facilities bond were allocated to SCCC with \$30 million remaining to begin the development of a 120-acre site for CTC. The police academy, currently at FCC, the fire academy, and vocational and general education classes at CTC will be relocated to this new site. Until the passage of a new state bond to be matched with our remaining \$30 million in Measure E funds, these plans will remain on hold.

The Strategic Planning Council approved a process for identifying increases to the existing budget allocations using the college Action Plan process. This process is a result of the program areas reflecting on the mission and vision of the college, student learning outcomes, program review, and other college planning processes that affect programs and services. The process is reviewed at the Budget Advisory Committee to ensure that the process is followed and allows for questions

and transparency. The final recommendation for resource allocation is reviewed by the Strategic Planning Council and forwarded to the college president.

Following is a 2014-15 budget summary by object for Fresno City College:

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 23,279,777	\$ 23,800,512	\$ 23,684,254	\$ (116,258)
91125 REG SABBATICAL	-	217,289	335,901	118,612
91130 TEMP.GRADED CLASSES	365,806	18,006	504,170	486,164
91210 REG-MANAGEMENT	2,935,467	3,118,320	3,456,114	337,794
91215 REG-COUNSELORS	2,704,572	2,967,336	3,483,060	515,724
91220 REG NON-MANAGEMENT	3,225,325	3,336,654	3,419,896	83,242
91310 HOURLY, GRADED CLASSES	5,886,724	6,429,123	7,190,351	761,228
91320 OVERLOAD, GRADED CLASSES	1,194,696	1,191,733	1,281,981	90,248
91330 HRLY-SUMMER SESSIONS	1,097,592	1,452,312	1,829,052	376,740
91335 HRLY-SUBSTITUTES	255,135	304,846	264,637	(40,209)
91415 HRLY NON-MANAGEMENT	2,496,052	2,955,251	3,043,713	88,462
TOTAL ACADEMIC SALARIES	\$ 43,441,146	\$ 45,791,382	\$ 48,493,129	\$ 2,701,747
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 10,485,063	\$ 10,897,303	\$ 11,210,042	\$ 312,739
92115 CONFIDENTIAL	137,555	143,158	141,544	(1,614)
92120 MANAGEMENT-CLASS	550,103	547,926	608,057	60,131
92150 O/T-CLASSIFIED	169,785	284,309	36,281	(248,028)
92210 INSTR AIDES	1,142,901	1,127,613	1,200,257	72,644
92250 O/T-INSTR AIDES	-	49	-	(49)
92310 HOURLY STUDENTS	1,173,863	1,257,647	1,409,656	152,009
92320 HOURLY NON-STUDENTS	558,538	407,239	192,088	(215,151)
92330 PERM PART-TIME	221,653	224,446	394,644	170,198
92410 HRLY-INSTR AIDES-STUDENTS	216,708	278,612	478,917	200,305
92420 HRLY INSTR AIDES NON-STUDENTS	64,769	144,595	4,475	(140,120)
92430 PERM P/T INSTR AIDES/OTHER	141,856	156,581	252,981	96,400
TOTAL CLASSIFIED SALARIES	\$ 14,862,794	\$ 15,469,478	\$ 15,928,942	\$ 459,464
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 2,380,335	\$ 2,467,650	\$ 2,849,082	\$ 381,432
93130 STRS NON-INSTR	807,095	871,926	1,097,053	225,127
93210 PERS-INSTRUCTIONAL	194,937	199,028	189,247	(9,781)

*UNAUDITED

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93230 PERS NON-INSTR	1,390,810	1,426,285	1,531,971	105,686
93310 OASDI-INSTRUCTIONAL	569,204	597,015	623,427	26,412
93330 OASDI NON-INSTR	1,072,946	1,125,600	1,207,062	81,462
93410 H&W-INSTRUCTIONAL	3,791,701	3,713,563	3,790,091	76,528
93430 H&W NON-INSTR	4,034,409	4,032,127	4,388,385	356,258
93510 SUI-INSTRUCTIONAL	363,212	17,441	18,576	1,135
93530 SUI NON-INSTR	256,679	12,525	22,800	10,275
93610 WORK COMP-INSTRUCTIONAL	556,036	615,940	716,275	100,335
93630 WORK COMP NON-INSTR	407,826	457,569	521,205	63,636
93710 PARS-INSTRUCTIONAL	77,881	89,049	96,455	7,406
93730 PARS NON-INSTR	39,557	40,229	21,262	(18,967)
93930 OTHER EMP BEN NON-INSTR	13,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 15,955,961	\$ 15,669,280	\$ 17,072,891	\$ 1,403,611
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 8,722	\$ -	\$ -	\$ -
94290 OTHER BOOKS	3,115	-	-	-
94310 INSTR SUPPLIES	458,392	411,946	540,906	128,960
94315 SOFTWARE-INSTRUCTIONAL	14,896	11,320	47,519	36,199
94320 MATERIAL FEES SUPPLIES	12,082	39,270	-	(39,270)
94410 OFFICE SUPPLIES	210,378	285,133	485,885	200,752
94415 SOFTWARE NON-INSTR	165	18,827	78,449	59,622
94420 CUSTODIAL SUPPLIES	163,995	-	-	-
94425 GROUNDS/BLDG SUPPLIES	6,964	191,868	172,660	(19,208)
94490 OTHER SUPPLIES	287,231	311,622	373,057	61,435
94510 NEWSPAPERS	11,171	11,124	8,585	(2,539)
94515 NON-PRINT MEDIA (DVD/CD)	2,256	5,116	646	(4,470)
94530 PUBLICATIONS/CATALOGS	3,703	2,514	5,842	3,328
TOTAL SUPPLIES & MATERIALS	\$ 1,183,070	\$ 1,288,740	\$ 1,713,549	\$ 424,809
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 37,640	\$ 35,344	\$ -	\$ (35,344)
95125 TELE/PAGER/CELL SERVICE	62,619	52,536	65,615	13,079

*UNAUDITED

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95190 OTHER UTILITY SERVICES	655	727	-	(727)
95210 EQUIPMENT RENTAL	38,029	23,312	16,400	(6,912)
95215 BLDG/ROOM RENTAL	23,669	35,903	46,200	10,297
95220 VEHICLE REPR & MAINT	10,044	10,117	28,900	18,783
95225 EQUIP REPR & MAINT	310,680	351,395	354,814	3,419
95230 ALARM SYSTEM	4,206	3,208	1,350	(1,858)
95235 HARDWARE MAINT & LIC AGREEMENTS	755,903	38,384	175,950	137,566
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	808,899	714,980	(93,919)
95310 CONFERENCE	206,968	335,525	446,886	111,361
95315 MILEAGE	21,446	18,244	38,994	20,750
95320 CHARTER SERVICE	205	2,022	2,020	(2)
95325 FIELD TRIPS	50,281	59,405	126,674	67,269
95330 HOSTING EVENTS/WORKSHOPS	134,111	170,903	144,662	(26,241)
95410 DUES/MEMBERSHIPS	43,849	87,936	56,363	(31,573)
95415 ROYALTIES	-	380	-	(380)
95520 CONSULTANT SERVICES	116,336	-	-	-
95530 CONTRACT LABOR/SERVICES	376,515	556,039	784,636	228,597
95531 CONTRACT LABOR/SERVICES-INSTR	91,835	179,542	270,000	90,458
95535 ARMORED CAR/ COURIER SERVICES	16,552	17,291	18,200	909
95555 ACCREDITATION SERVICES	39,561	37,043	44,870	7,827
95620 LIAB & PROP INS	4,264	(45)	-	45
95640 STUDENT INS	58,430	98,284	99,200	916
95710 ADVERTISING	11,021	10,034	73,830	63,796
95715 PROMOTIONS	15,228	33,012	20,300	(12,712)
95720 PRINTING/BINDING/DUPLICATING	27,946	17,486	75,122	57,636
95725 POSTAGE/SHIPPING	78,586	67,865	87,838	19,973
95915 CASH (OVER) / SHORT	(166)	75	100	25
95920 ADMIN OVERHEAD COSTS	226,507	198,025	279,055	81,030
95921 BANK/MERCHANT FEES	121,694	102,764	-	(102,764)
95926 CHARGE BACK-MAIL SERVICES	(6,256)	(11,851)	4,400	16,251
95927 CHARGE BACK-PRODUCTION SVCS.	(26,656)	(25,881)	13,400	39,281
95928 CHARGE BACK-TRANSPORTATION	107,908	70,692	47,210	(23,482)
95930 PRIOR YEAR EXPENSES	-	(248)	500	748

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<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95935 BAD DEBT EXPENSE	612,430	171,919	454,300	282,381
95990 MISCELLANEOUS	22,056	6,264	185,302	179,038
TOTAL OTHER OPER. EXP. & SERVICES	\$ 3,594,096	\$ 3,562,550	\$ 4,678,071	\$ 1,115,521
TOTAL FOR OBJECTS 91000-95999	\$ 79,037,067	\$ 81,781,430	\$ 87,886,582	\$ 6,105,152
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 167,203	\$ 354,554	\$ 10,000	\$ (344,554)
96215 CONSULTANT SERVICES	222	-	-	-
96225 ENGINEERING SERVICES	20,570	4,468	-	(4,468)
96240 INSPECTION SERVICES	-	7,100	-	(7,100)
96245 TESTING SERVICES	-	1,462	-	(1,462)
96290 FEES & OTHER CHARGES	1,239	765	-	(765)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	74,715	280,440	428,920	148,480
96415 CONSULTANT SERVICES	2,779	16,325	-	(16,325)
96420 ARCHITECT SERVICES	1,552	3,936	500	(3,436)
96425 ENGINEERING SERVICES	1,475	2,500	-	(2,500)
96440 INSPECTION SERVICES	890	1,050	-	(1,050)
96445 TESTING SERVICES	1,875	1,375	-	(1,375)
96490 FEES & OTHER CHARGES	2,139	908	-	(908)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	1,752,812	2,141,527	4,076,425	1,934,898
96512 NEW-EQUIPMENT GT \$5,000	927,720	1,088,660	113,825	(974,835)
96520 NEW-VEHICLES	91,048	112,063	-	(112,063)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	167,055	195,890	385,630	189,740
TOTAL CAPITAL OUTLAY	\$ 3,213,294	\$ 4,213,023	\$ 5,015,300	\$ 802,277
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ -	\$ 269,000	\$ 269,000	\$ -
97310 INTERFUND TRANSFERS-OUT	-	1,022,000	1,592,000	570,000

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97510 CURR YEAR PAYMENTS	20,629	18,146	9,000	(9,146)
97610 PAYMENTS TO STUDENTS	759,665	791,024	610,441	(180,583)
97910 CONTINGENCIES	-	-	19,091	19,091
TOTAL OTHER OUTGO	\$ 780,294	\$ 2,100,170	\$ 2,499,532	\$ 399,362
TOTAL FOR OBJECTS 96000-97999	\$ 3,993,588	\$ 6,313,193	\$ 7,514,832	\$ 1,201,639
TOTAL FRESNO CITY COLLEGE	\$ 83,030,655	\$ 88,094,623	\$ 95,401,414	\$ 7,306,791

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91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 22,908,198	\$ 23,328,642	\$ 23,583,020	\$ 254,378
91125 REG SABBATICAL	-	217,289	335,901	118,612
91130 TEMP.GRADED CLASSES	365,806	18,006	504,170	486,164
91210 REG-MANAGEMENT	2,484,123	2,641,393	2,975,993	334,600
91215 REG-COUNSELORS	1,639,360	1,841,150	1,836,505	(4,645)
91220 REG NON-MANAGEMENT	2,473,092	2,497,699	2,529,520	31,821
91310 HOURLY,GRADED CLASSES	5,714,921	6,344,590	7,170,737	826,147
91320 OVERLOAD,GRADED CLASSES	1,175,675	1,177,250	1,277,230	99,980
91330 HRLY-SUMMER SESSIONS	990,026	1,338,910	1,753,321	414,411
91335 HRLY-SUBSTITUTES	255,135	304,846	264,637	(40,209)
91415 HRLY NON-MANAGEMENT	1,312,466	1,564,832	1,373,137	(191,695)
TOTAL ACADEMIC SALARIES	\$ 39,318,802	\$ 41,274,607	\$ 43,604,171	\$ 2,329,564
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 8,507,426	\$ 8,873,956	\$ 8,920,224	\$ 46,268
92115 CONFIDENTIAL	137,555	143,158	141,544	(1,614)
92120 MANAGEMENT-CLASS	550,103	547,926	608,057	60,131
92150 O/T-CLASSIFIED	125,646	203,921	-	(203,921)
92210 INSTR AIDES	1,077,691	1,047,719	1,138,168	90,449
92250 O/T-INSTR AIDES	-	49	-	(49)
92310 HOURLY STUDENTS	249,122	450,246	558,893	108,647
92320 HOURLY NON-STUDENTS	204,355	163,880	-	(163,880)
92330 PERM PART-TIME	109,568	142,420	225,668	83,248
92410 HRLY-INSTR AIDES-STUDENTS	212,660	253,567	403,917	150,350
92420 HRLY INSTR AIDES NON-STUDENTS	4,634	67,176	4,475	(62,701)
92430 PERM P/T INSTR AIDES/OTHER	138,619	61,050	196,671	135,621
TOTAL CLASSIFIED SALARIES	\$ 11,317,379	\$ 11,955,068	\$ 12,197,617	\$ 242,549
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 2,336,220	\$ 2,418,664	\$ 2,831,243	\$ 412,579
93130 STRS NON-INSTR	583,427	615,421	720,887	105,466

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93210 PERS-INSTRUCTIONAL	187,492	185,782	182,143	(3,639)
93230 PERS NON-INSTR	1,103,461	1,148,795	1,219,506	70,711
93310 OASDI-INSTRUCTIONAL	554,010	576,686	614,751	38,065
93330 OASDI NON-INSTR	830,299	882,953	917,933	34,980
93410 H&W-INSTRUCTIONAL	3,714,227	3,614,530	3,740,681	126,151
93430 H&W NON-INSTR	3,187,757	3,195,766	3,392,042	196,276
93510 SUI-INSTRUCTIONAL	355,318	16,965	17,963	998
93530 SUI NON-INSTR	189,856	9,318	9,492	174
93610 WORK COMP-INSTRUCTIONAL	543,030	599,069	709,094	110,025
93630 WORK COMP NON-INSTR	300,095	340,510	378,793	38,283
93710 PARS-INSTRUCTIONAL	71,588	81,661	92,253	10,592
93730 PARS NON-INSTR	13,364	16,340	7,588	(8,752)
93930 OTHER EMP BEN NON-INSTR	13,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 13,983,477	\$ 13,705,793	\$ 14,834,369	\$ 1,128,576
94000-SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 910	\$ -	\$ -	\$ -
94290 OTHER BOOKS	274	-	-	-
94310 INSTR SUPPLIES	249,339	222,984	386,358	163,374
94315 SOFTWARE-INSTRUCTIONAL	2,880	-	5,219	5,219
94320 MATERIAL FEES SUPPLIES	12,082	39,270	-	(39,270)
94410 OFFICE SUPPLIES	142,763	142,535	149,159	6,624
94415 SOFTWARE NON-INSTR	165	18,000	22,500	4,500
94420 CUSTODIAL SUPPLIES	163,995	-	-	-
94425 GROUNDS/BLDG SUPPLIES	6,964	191,868	172,660	(19,208)
94490 OTHER SUPPLIES	202,803	199,441	199,202	(239)
94510 NEWSPAPERS	11,171	11,055	8,585	(2,470)
94515 NON-PRINT MEDIA (DVD/CD)	710	777	646	(131)
94530 PUBLICATIONS/CATALOGS	166	99	1,842	1,743
TOTAL SUPPLIES & MATERIALS	\$ 794,222	\$ 826,029	\$ 946,171	\$ 120,142

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9500-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 37,640	\$ 35,344	\$ -	\$ (35,344)
95125 TELE/PAGER/CELL SERVICE	57,853	46,481	56,589	10,108
95190 OTHER UTILITY SERVICES	655	727	-	(727)
95210 EQUIPMENT RENTAL	35,664	20,038	6,200	(13,838)
95215 BLDG/ROOM RENTAL	8,475	35,903	40,300	4,397
95220 VEHICLE REPR & MAINT	7,860	5,445	8,900	3,455
95225 EQUIP REPR & MAINT	288,509	318,037	324,589	6,552
95230 ALARM SYSTEM	4,206	3,208	1,350	(1,858)
95235 HARDWARE MAINT & LIC AGREEMENTS	596,924	27,008	47,650	20,642
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	553,519	638,975	85,456
95310 CONFERENCE	59,109	96,261	155,714	59,453
95315 MILEAGE	11,977	9,156	13,840	4,684
95320 CHARTER SERVICE	-	339	-	(339)
95325 FIELD TRIPS	6,920	10,330	98,758	88,428
95330 HOSTING EVENTS/WORKSHOPS	24,356	25,434	21,330	(4,104)
95410 DUES/MEMBERSHIPS	39,539	77,292	49,063	(28,229)
95415 ROYALTIES	-	380	-	(380)
95520 CONSULTANT SERVICES	4,500	-	-	-
95530 CONTRACT LABOR/SERVICES	157,305	201,164	177,158	(24,006)
95531 CONTRACT LABOR/SERVICES-INSTR	91,149	179,542	270,000	90,458
95535 ARMORED CAR/ COURIER SERVICES	16,552	17,291	18,200	909
95555 ACCREDITATION SERVICES	34,321	37,043	44,870	7,827
95640 STUDENT INS	153	34,623	35,200	577
95710 ADVERTISING	10,214	7,336	58,980	51,644
95715 PROMOTIONS	-	-	3,000	3,000
95720 PRINTING/BINDING/DUPLICATING	16,509	13,095	49,420	36,325
95725 POSTAGE/SHIPPING	78,445	67,766	80,945	13,179
95915 CASH (OVER) / SHORT	(166)	75	100	25
95920 ADMIN OVERHEAD COSTS	(79,016)	(70,382)	(20,000)	50,382
95921 BANK/MERCHANT FEES	121,694	102,764	-	(102,764)

*UNAUDITED

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95926 CHARGE BACK-MAIL SERVICES	(10,198)	(17,214)	-	17,214
95927 CHARGE BACK-PRODUCTION SVCS.	(34,004)	(39,270)	-	39,270
95928 CHARGE BACK-TRANSPORTATION	80,399	48,243	42,880	(5,363)
95930 PRIOR YEAR EXPENSES	-	(248)	500	748
95935 BAD DEBT EXPENSE	611,756	179,376	453,800	274,424
95990 MISCELLANEOUS	5,774	2,909	28,596	25,687
TOTAL OPER. EXP. & SERVICES	\$ 2,285,074	\$ 2,029,015	\$ 2,706,907	\$ 677,892
TOTAL FOR OBJECTS 91000-95999	\$ 67,698,954	\$ 69,790,512	\$ 74,289,235	\$ 4,498,723
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 167,203	\$ 354,554	\$ 10,000	\$ (344,554)
96215 CONSULTANT SERVICES	222	-	-	-
96225 ENGINEERING SERVICES	20,570	4,468	-	(4,468)
96240 INSPECTION SERVICES	-	7,100	-	(7,100)
96245 TESTING SERVICES	-	1,462	-	(1,462)
96290 FEES & OTHER CHARGES	1,239	765	-	(765)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	68,489	279,613	428,920	149,307
96415 CONSULTANT SERVICES	1,312	16,325	-	(16,325)
96420 ARCHITECT SERVICES	863	3,936	500	(3,436)
96425 ENGINEERING SERVICES	800	2,500	-	(2,500)
96440 INSPECTION SERVICES	140	1,050	-	(1,050)
96445 TESTING SERVICES	1,875	1,375	-	(1,375)
96490 FEES & OTHER CHARGES	2,139	908	-	(908)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	1,368,418	1,451,415	1,323,161	(128,254)
96512 NEW-EQUIPMENT GT \$5,000	413,184	794,523	-	(794,523)
96520 NEW-VEHICLES	56,049	36,780	-	(36,780)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	35	-	-	-
TOTAL CAPITAL OUTLAY	\$ 2,102,538	\$ 2,956,774	\$ 1,762,581	\$ (1,194,193)

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97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ -	\$ 269,000	\$ 269,000	\$ -
97310 INTERFUND TRANSFERS-OUT	-	1,022,000	1,592,000	570,000
97610 PAYMENTS TO STUDENTS	-	6,300	-	(6,300)
TOTAL OTHER OUTGO	\$ -	\$ 1,297,300	\$ 1,861,000	\$ 563,700
TOTAL FOR OBJECTS 96000-97999	\$ 2,102,538	\$ 4,254,074	\$ 3,623,581	\$ (630,493)
TOTAL FRESNO CITY COLLEGE	\$ 69,801,492	\$ 74,044,586	\$ 77,912,816	\$ 3,868,230

*UNAUDITED

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91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 371,579	\$ 471,870	\$ 101,234	\$ (370,636)
91210 REG-MANAGEMENT	451,344	476,927	480,121	3,194
91215 REG-COUNSELORS	1,065,212	1,126,186	1,646,555	520,369
91220 REG NON-MANAGEMENT	752,233	838,955	890,376	51,421
91310 HOURLY,GRADED CLASSES	171,803	84,533	19,614	(64,919)
91320 OVERLOAD,GRADED CLASSES	19,021	14,483	4,751	(9,732)
91330 HRLY-SUMMER SESSIONS	107,566	113,402	75,731	(37,671)
91415 HRLY NON-MANAGEMENT	1,183,586	1,390,419	1,670,576	280,157
TOTAL ACADEMIC SALARIES	\$ 4,122,344	\$ 4,516,775	\$ 4,888,958	\$ 372,183
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 1,977,637	\$ 2,023,347	\$ 2,289,818	\$ 266,471
92150 O/T-CLASSIFIED	44,139	80,388	36,281	(44,107)
92210 INSTR AIDES	65,210	79,894	62,089	(17,805)
92310 HOURLY STUDENTS	924,741	807,401	850,763	43,362
92320 HOURLY NON-STUDENTS	354,183	243,359	192,088	(51,271)
92330 PERM PART-TIME	112,085	82,026	168,976	86,950
92410 HRLY-INSTR AIDES-STUDENTS	4,048	25,045	75,000	49,955
92420 HRLY INSTR AIDES NON-STUDENTS	60,135	77,419	-	(77,419)
92430 PERM P/T INSTR AIDES/OTHER	3,237	95,531	56,310	(39,221)
TOTAL CLASSIFIED SALARIES	\$ 3,545,415	\$ 3,514,410	\$ 3,731,325	\$ 216,915
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 44,115	\$ 48,986	\$ 17,839	\$ (31,147)
93130 STRS NON-INSTR	223,668	256,505	376,166	119,661
93210 PERS-INSTRUCTIONAL	7,445	13,246	7,104	(6,142)
93230 PERS NON-INSTR	287,349	277,490	312,465	34,975
93310 OASDI-INSTRUCTIONAL	15,194	20,329	8,676	(11,653)
93330 OASDI NON-INSTR	242,647	242,647	289,129	46,482
93410 H&W-INSTRUCTIONAL	77,474	99,033	49,410	(49,623)
93430 H&W NON-INSTR	846,652	836,361	996,343	159,982
93510 SUI-INSTRUCTIONAL	7,894	476	613	137

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93530 SUI NON-INSTR	66,823	3,207	13,308	10,101
93610 WORK COMP-INSTRUCTIONAL	13,006	16,871	7,181	(9,690)
93630 WORK COMP NON-INSTR	107,731	117,059	142,412	25,353
93710 PARS-INSTRUCTIONAL	6,293	7,388	4,202	(3,186)
93730 PARS NON-INSTR	26,193	23,889	13,674	(10,215)
TOTAL EMPLOYEE BENEFITS	\$ 1,972,484	\$ 1,963,487	\$ 2,238,522	\$ 275,035
94000-SUPPLIES & MATERILAS				
94210 TEXT BOOKS	\$ 7,812	\$ -	\$ -	\$ -
94290 OTHER BOOKS	2,841	-	-	-
94310 INSTR SUPPLIES	209,053	188,962	154,548	(34,414)
94315 SOFTWARE-INSTRUCTIONAL	12,016	11,320	42,300	30,980
94410 OFFICE SUPPLIES	67,615	142,598	336,726	194,128
94415 SOFTWARE NON-INSTR	-	827	55,949	55,122
94490 OTHER SUPPLIES	84,428	112,181	173,855	61,674
94510 NEWSPAPERS	-	69	-	(69)
94515 NON-PRINT MEDIA (DVD/CD)	1,546	4,339	-	(4,339)
94530 PUBLICATIONS/CATALOGS	3,537	2,415	4,000	1,585
TOTAL SUPPLIES & MATERIALS	\$ 388,848	\$ 462,711	\$ 767,378	\$ 304,667
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 4,766	\$ 6,055	\$ 9,026	\$ 2,971
95210 EQUIPMENT RENTAL	2,365	3,274	10,200	6,926
95215 BLDG/ROOM RENTAL	15,194	-	5,900	5,900
95220 VEHICLE REPR & MAINT	2,184	4,672	20,000	15,328
95225 EQUIP REPR & MAINT	22,171	33,358	30,225	(3,133)
95235 HARDWARE MAINT & LIC AGREEMENTS	158,979	11,376	128,300	116,924
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	255,380	76,005	(179,375)
95310 CONFERENCE	147,859	239,264	291,172	51,908
95315 MILEAGE	9,469	9,088	25,154	16,066
95320 CHARTER SERVICE	205	1,683	2,020	337
95325 FIELD TRIPS	43,361	49,075	27,916	(21,159)
95330 HOSTING EVENTS/WORKSHOPS	109,755	145,469	123,332	(22,137)

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95410 DUES/MEMBERSHIPS	4,310	10,644	7,300	(3,344)
95520 CONSULTANT SERVICES	111,836	-	-	-
95530 CONTRACT LABOR/SERVICES	219,210	354,875	607,478	252,603
95531 CONTRACT LABOR/SERVICES-INSTR	686	-	-	-
95555 ACCREDITATION SERVICES	5,240	-	-	-
95620 LIAB & PROP INS	4,264	(45)	-	45
95640 STUDENT INS	58,277	63,661	64,000	339
95710 ADVERTISING	807	2,698	14,850	12,152
95715 PROMOTIONS	15,228	33,012	17,300	(15,712)
95720 PRINTING/BINDING/DUPLICATING	11,437	4,391	25,702	21,311
95725 POSTAGE/SHIPPING	141	99	6,893	6,794
95920 ADMIN OVERHEAD COSTS	305,523	268,407	299,055	30,648
95926 CHARGE BACK-MAIL SERVICES	3,942	5,363	4,400	(963)
95927 CHARGE BACK-PRODUCTION SVCS.	7,348	13,389	13,400	11
95928 CHARGE BACK-TRANSPORTATION	27,509	22,449	4,330	(18,119)
95935 BAD DEBT EXPENSE	674	(7,457)	500	7,957
95990 MISCELLANEOUS	16,282	3,355	156,706	153,351
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,309,022	\$ 1,533,535	\$ 1,971,164	\$ 437,629
TOTAL FOR OBJECTS 91000-95999	\$ 11,338,113	\$ 11,990,918	\$ 13,597,347	\$ 1,606,429
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ 6,226	\$ 827	\$ -	\$ (827)
96415 CONSULTANT SERVICES	1,467	-	-	-
96420 ARCHITECT SERVICES	689	-	-	-
96425 ENGINEERING SERVICES	675	-	-	-
96440 INSPECTION SERVICES	750	-	-	-
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	384,394	690,112	2,753,264	2,063,152
96512 NEW-EQUIPMENT GT \$5,000	514,536	294,137	113,825	(180,312)
96520 NEW-VEHICLES	34,999	75,283	-	(75,283)
96800-LIBRARY BOOKS & MEDIA				

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96810 LIBRARY BOOKS	167,020	195,890	385,630	189,740
TOTAL CAPITAL OUTLAY	\$ 1,110,756	\$ 1,256,249	\$ 3,252,719	\$ 1,996,470
97000-OTHER OUTGO				
97510 CURR YEAR PAYMENTS	\$ 20,629	\$ 18,146	\$ 9,000	\$ (9,146)
97610 PAYMENTS TO STUDENTS	759,665	784,724	610,441	(174,283)
97910 CONTINGENCIES	-	-	19,091	19,091
TOTAL OTHER OUTGO	\$ 780,294	\$ 802,870	\$ 638,532	\$ (164,338)
TOTAL FOR OBJECTS 96000-97999	\$ 1,891,050	\$ 2,059,119	\$ 3,891,251	\$ 1,832,132
TOTAL FRESNO CITY COLLEGE	\$ 13,229,163	\$ 14,050,037	\$ 17,488,598	\$ 3,438,561

*UNAUDITED

RC Budget
Summary

REEDLEY COLLEGE BUDGET SUMMARY

Reedley College was established in May 1926. In 1956 the college relocated to its current site at 995 North Reed Avenue. On July 1, 1964, the college was united with Fresno City College, to create the State Center Community College District.

In 1980 the name of Reedley College was changed to Kings River Community College and, subsequently, in September 1997 the Board of Trustees restored the name to Reedley College effective July 1, 1998.

Located at the foot of the Sierra Nevada mountain range and bordered by the Kings River, the college offers a unique blend of urban sophistication and rural values. The Reedley community, located 30 minutes from Fresno, is within a two-hour drive of three popular recreational areas: Kings Canyon National Forest, Sequoia National Forest and Yosemite National Park.

The campus consists of 67 buildings with a total of approximately 409,976 square feet located on 110.8 acres. The campus also includes a 310 acre college farm consisting of prime agricultural land.

Reedley College offers a wide variety of educational opportunities. Students may choose to earn a two-year associate in arts or science degree, a guaranteed associate transfer degree, a certificate of achievement or completion, or transfer to a four-year university. Students may also gain career skills by attending one of the college's occupational programs. These programs are designed to give practical training for the careers of today and for the next century. Programs operate on a 17 ½ -week semester system consisting of fall and spring terms.

Reedley College provides unique curricula in its land and forestry programs and provides occupational programs, including: computer technology, aviation maintenance, agriculture, mechanized ag, industrial technology, and dental assisting. Reedley College is one of 11 California community college campuses to provide on-campus housing or dormitory living.

Reedley College has created a legacy of serving surrounding communities with quality education and will continue to provide innovation and guidance to maintain its status as a leader in education.

In an effort to meet accreditation requirements, Reedley College transformed the budget development process to look globally at issues impacting the colleges and distributing resources equitably in support of the mission, vision, and strategic initiative and goals. Budget development began at the division level and included faculty, staff, and students. The budget provides reasonable access for students' educational opportunities and strives to maintain employment of permanent employees.

In addition to comprehensive programs at Reedley College, the college operates several education centers in neighboring communities. The programs are concentrated at the Madera Center and the Oakhurst outreach site. Reedley College was also charged with developing an operational budget for both Madera and Oakhurst.

Madera Center

The Madera Center has been in operation for 28 years, initially operating at Madera High School. In August 1996 State Center Community College District opened a dedicated site for Madera Community College Center. The center is situated on 114 acres off of Highway 99 on Avenue 12 at the edge of the City of Madera. The initial campus consisted of 24 re-locatable classrooms and a permanent student

services building along with a re-locatable classroom to house the child development learning center and child care related programs.

A permanent 26,000-square-foot education and administrative building and utility/maintenance facility were completed for the 2000-01 school year. Funding from the 2001-02 state budget act funded the academic village complex completed in January 2004. The 50,000 square feet of classroom, laboratory, and office space includes academic classrooms and offices, as well as components and laboratory space for biology, physical science, chemistry, computer studies, business, art, and a licensed vocational nursing and LVN - RN program. Furthermore, the project provided funding to retrofit the educational/administrative building housing the library, student services, and administrative offices.

As a result of funding from local bond and business donations, a full service physical education program and facilities has been completed, including a fitness center, aerobic center, and softball field complex.

Additionally, the construction of a center for advanced manufacturing opened in fall 2009. The 7,750-square-foot center supports the maintenance mechanic program and future career technical courses that will address local manufacturing business needs. Madera Center annually serves approximately 4,200

students, generating a full-time equivalency of approximately 1,600 students per year. The center offers a wide variety of academic, basic skills, and occupational programs and opportunities for students. Utilizing services and course catalogs from its parent institution Reedley College, the Madera Center offers over 515 courses each year in 38 areas of study and gives students a choice of transfer, associate degree, certificates of achievement, and certificates of completion including LVN and LVN – RN programs.

Oakhurst Center

Oakhurst Center, serving more than 1,000 students annually and generating a full-time equivalency of approximately 300 students per year, was established as a result of Legislative mandate (Senate Bill 1607). In fall 1996 the campus relocated from Yosemite High School to its current location in the central business district of Oakhurst. In April 1999 the district acquired the 2.7 acres housing the Oakhurst Center campus. The 100 academic and occupational education courses are taught annually in nine re-locatable classrooms.

Included within the site are two distance learning classrooms allowing connectivity to sister campuses at Willow International Community College Center, Madera Center, Reedley College, and Fresno City

College. Also included are a science lab, a computer lab, and an open computer lab established in 2008 for student access. Two additional re-locatable classrooms and a restroom were added to the Oakhurst site in summer 2009.

Following are budget summaries by object for the 2014-15 fiscal year for Reedley College including Madera and Oakhurst Centers:

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
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FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 10,439,343	\$ 10,673,944	\$ 10,764,190	\$ 90,246
91125 REG SABBATICAL	-	101,137	149,205	48,068
91210 REG-MANAGEMENT	1,554,440	1,764,159	1,991,706	227,547
91215 REG-COUNSELORS	1,452,829	1,534,331	1,610,431	76,100
91220 REG NON-MANAGEMENT	2,059,480	2,154,373	2,103,451	(50,922)
91230 REG SABB NON-MANAGEMENT	-	-	51,322	51,322
91310 HOURLY, GRADED CLASSES	2,129,212	2,323,286	2,775,989	452,703
91320 OVERLOAD, GRADED CLASSES	620,462	681,421	729,253	47,832
91330 HRLY-SUMMER SESSIONS	210,334	358,998	738,946	379,948
91335 HRLY-SUBSTITUTES	18,070	43,320	38,140	(5,180)
91415 HRLY NON-MANAGEMENT	1,564,501	1,443,796	1,818,565	374,769
TOTAL ACADEMIC SALARIES	\$ 20,048,671	\$ 21,078,765	\$ 22,771,198	\$ 1,692,433
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 4,790,615	\$ 5,075,912	\$ 5,532,701	\$ 456,789
92115 CONFIDENTIAL	61,490	63,660	65,089	1,429
92120 MANAGEMENT-CLASS	372,308	389,580	386,685	(2,895)
92150 O/T-CLASSIFIED	10,233	32,106	8,550	(23,556)
92210 INSTR AIDES	360,886	343,916	265,138	(78,778)
92250 O/T-INSTR AIDES	-	368	-	(368)
92310 HOURLY STUDENTS	753,997	807,119	858,044	50,925
92320 HOURLY NON-STUDENTS	108,788	180,286	-	(180,286)
92330 PERM PART-TIME	145,645	142,162	181,635	39,473
92410 HRLY-INSTR AIDES-STUDENTS	316,843	393,563	576,168	182,605
92420 HRLY INSTR AIDES NON-STUDENTS	19,977	44,729	12,208	(32,521)
92430 PERM P/T INSTR AIDES/OTHER	83,233	100,666	121,603	20,937
TOTAL CLASSIFIED SALARIES	\$ 7,024,015	\$ 7,574,067	\$ 8,007,821	\$ 433,754
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 1,022,484	\$ 1,076,002	\$ 1,329,438	\$ 253,436
93130 STRS NON-INSTR	492,027	513,301	642,727	129,426
93210 PERS-INSTRUCTIONAL	71,456	78,155	60,436	(17,719)

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
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FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93230 PERS NON-INSTR	659,939	690,705	752,696	61,991
93310 OASDI-INSTRUCTIONAL	231,759	249,644	260,754	11,110
93330 OASDI NON-INSTR	519,279	546,287	601,937	55,650
93410 H&W-INSTRUCTIONAL	1,662,181	1,626,674	1,698,326	71,652
93430 H&W NON-INSTR	2,038,073	2,061,124	2,197,988	136,864
93510 SUI-INSTRUCTIONAL	152,612	7,378	7,875	497
93530 SUI NON-INSTR	132,690	6,499	26,238	19,739
93610 WORK COMP-INSTRUCTIONAL	234,910	263,763	321,317	57,554
93630 WORK COMP NON-INSTR	213,259	238,484	273,376	34,892
93710 PARS-INSTRUCTIONAL	27,371	30,504	5,886	(24,618)
93730 PARS NON-INSTR	14,789	17,966	8,996	(8,970)
93930 OTHER EMP BEN NON-INSTR	6,666	6,666	-	(6,666)
TOTAL EMPLOYEE BENEFITS	\$ 7,479,495	\$ 7,413,152	\$ 8,187,990	\$ 774,838
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 28,830	\$ -	\$ -	\$ -
94290 OTHER BOOKS	2,779	-	-	-
94310 INSTR SUPPLIES	464,103	434,326	688,508	254,182
94315 SOFTWARE-INSTRUCTIONAL	5,835	13,815	1,200	(12,615)
94320 MATERIAL FEES SUPPLIES	1,232	1,481	2,900	1,419
94410 OFFICE SUPPLIES	136,863	152,700	235,964	83,264
94415 SOFTWARE NON-INSTR	2,887	326	43,000	42,674
94420 CUSTODIAL SUPPLIES	74,146	-	-	-
94425 GROUNDS/BLDG SUPPLIES	7,548	86,588	80,662	(5,926)
94435 VEHICLE SUPPLIES	383	-	-	-
94490 OTHER SUPPLIES	120,534	139,216	272,363	133,147
94510 NEWSPAPERS	1,754	1,404	1,700	296
94515 NON-PRINT MEDIA (DVD/CD)	1,099	1,084	720	(364)
94530 PUBLICATIONS/CATALOGS	2,794	2,822	3,750	928
TOTAL SUPPLIES & MATERIALS	\$ 850,787	\$ 833,762	\$ 1,330,767	\$ 497,005
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 41,866	\$ 39,451	\$ 5,000	\$ (34,451)

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95115 WATER,SEWER & WASTE	-	3,052	-	(3,052)
95120 GAS/DIESEL/FUEL OIL	19,163	18,243	21,315	3,072
95125 TELE/PAGER/CELL SERVICE	146,582	156,542	175,646	19,104
95210 EQUIPMENT RENTAL	11,200	12,052	13,567	1,515
95215 BLDG/ROOM RENTAL	9,970	12,745	-	(12,745)
95220 VEHICLE REPR & MAINT	7,970	6,696	7,000	304
95225 EQUIP REPR & MAINT	127,777	113,660	154,171	40,511
95230 ALARM SYSTEM	3,600	3,600	3,360	(240)
95235 HARDWARE MAINT & LIC AGREEMENTS	381,690	37,372	17,616	(19,756)
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	317,627	407,001	89,374
95310 CONFERENCE	192,089	199,872	376,227	176,355
95315 MILEAGE	35,962	50,897	59,933	9,036
95320 CHARTER SERVICE	7,234	78,819	95,561	16,742
95325 FIELD TRIPS	46,413	67,844	127,559	59,715
95330 HOSTING EVENTS/WORKSHOPS	148,741	74,159	171,514	97,355
95410 DUES/MEMBERSHIPS	24,929	33,488	25,218	(8,270)
95415 ROYALTIES	4,627	4,576	4,781	205
95520 CONSULTANT SERVICES	98,125	-	-	-
95530 CONTRACT LABOR/SERVICES	240,449	352,507	482,032	129,525
95535 ARMORED CAR/ COURIER SERVICES	33,687	34,279	5,250	(29,029)
95545 APPRAISAL SERVICES	500	-	-	-
95555 ACCREDITATION SERVICES	27,976	20,563	27,000	6,437
95620 LIAB & PROP INS	585	-	-	-
95630 ATHLETIC INS	-	35,496	-	(35,496)
95640 STUDENT INS	21,892	26,189	27,350	1,161
95710 ADVERTISING	8,875	1,843	2,775	932
95715 PROMOTIONS	25,401	54,574	73,299	18,725
95720 PRINTING/BINDING/DUPLICATING	39,931	11,863	43,850	31,987
95725 POSTAGE/SHIPPING	33,101	32,907	34,745	1,838
95915 CASH (OVER) / SHORT	(106)	(337)	-	337
95920 ADMIN OVERHEAD COSTS	227,540	241,634	297,580	55,946
95921 BANK/MERCHANT FEES	46,454	42,832	-	(42,832)
95926 CHARGE BACK-MAIL SERVICES	-	1,647	-	(1,647)

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95927 CHARGE BACK-PRODUCTION SVCS.	360	542	-	(542)
95928 CHARGE BACK-TRANSPORTATION	157,897	138,433	169,605	31,172
95930 PRIOR YEAR EXPENSES	238	-	-	-
95935 BAD DEBT EXPENSE	157,508	115,750	200,000	84,250
95990 MISCELLANEOUS	115,511	200,183	343,710	143,527
TOTAL OTHER OPER. EXP. & SERVICES	\$ 2,445,737	\$ 2,541,600	\$ 3,372,665	\$ 831,065
TOTAL FOR OBJECTS 91000-95999	\$ 37,848,705	\$ 39,441,346	\$ 43,670,441	\$ 4,229,095
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 80,604	\$ 16,338	\$ 20,000	\$ 3,662
96215 CONSULTANT SERVICES	80,604	16,338	20,000	3,662
96245 TESTING SERVICES	3,488	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	324,827	454,066	675,000	220,934
96415 CONSULTANT SERVICES	-	900	-	(900)
96420 ARCHITECT SERVICES	22,602	33,556	-	(33,556)
96425 ENGINEERING SERVICES	9,195	1,300	-	(1,300)
96440 INSPECTION SERVICES	5,020	13,510	-	(13,510)
96445 TESTING SERVICES	8,516	10,075	-	(10,075)
96490 FEES & OTHER CHARGES	4,050	4,543	-	(4,543)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	920,061	1,081,084	1,890,812	809,728
96512 NEW-EQUIPMENT GT \$5,000	270,583	699,764	248,647	(451,117)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	112,391	153,029	227,310	74,281
TOTAL CAPITAL OUTLAY	\$ 1,761,337	\$ 2,468,165	\$ 3,061,769	\$ 593,604
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
97310 INTERFUND TRANSFERS-OUT	173,932	1,346,019	988,612	(357,407)
97510 CURR YEAR PAYMENTS	85,551	70,611	89,583	18,972

*UNAUDITED

REEDLEY COLLEGE,
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FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
97610 PAYMENTS TO STUDENTS	244,795	242,867	234,412	(8,455)
97630 MEAL ALLOWANCES	27,180	-	-	-
97650 HOST FAMILY	150	-	-	-
97660 DORMITORY	88,580	78,295	58,800	(19,495)
TOTAL OTHER OUTGO	\$ 695,188	\$ 1,812,792	\$ 1,446,407	\$ (366,385)
TOTAL FOR OBJECTS 96000-97999	\$ 2,456,525	\$ 4,280,957	\$ 4,508,176	\$ 227,219
TOTAL REEDLEY, MADERA & OAKHURST	\$ 40,305,230	\$ 43,722,303	\$ 48,178,617	\$ 4,456,314

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 10,378,494	\$ 10,629,280	\$ 10,722,794	\$ 93,514
91125 REG SABBATICAL	-	101,137	149,205	48,068
91210 REG-MANAGEMENT	1,387,142	1,491,888	1,541,932	50,044
91215 REG-COUNSELORS	660,051	723,573	715,276	(8,297)
91220 REG NON-MANAGEMENT	1,446,956	1,575,980	1,457,220	(118,760)
91230 REG SABB NON-MANAGEMENT	-	-	51,322	51,322
91310 HOURLY, GRADED CLASSES	1,980,355	2,191,412	2,585,656	394,244
91320 OVERLOAD, GRADED CLASSES	601,968	640,613	709,253	68,640
91330 HRLY-SUMMER SESSIONS	169,905	278,228	637,935	359,707
91335 HRLY-SUBSTITUTES	18,070	43,320	38,140	(5,180)
91415 HRLY NON-MANAGEMENT	410,134	432,483	451,319	18,836
TOTAL ACADEMIC SALARIES	\$ 17,053,075	\$ 18,107,914	\$ 19,060,052	\$ 952,138
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 3,855,274	\$ 3,984,459	\$ 4,301,884	\$ 317,425
92115 CONFIDENTIAL	61,490	63,660	65,089	1,429
92120 MANAGEMENT-CLASS	372,308	389,580	386,685	(2,895)
92150 O/T-CLASSIFIED	7,959	21,559	-	(21,559)
92210 INSTR AIDES	360,886	343,652	265,138	(78,514)
92250 O/T-INSTR AIDES	-	368	-	(368)
92310 HOURLY STUDENTS	119,439	129,499	105,866	(23,633)
92320 HOURLY NON-STUDENTS	56,373	122,419	-	(122,419)
92330 PERM PART-TIME	55,005	72,317	100,066	27,749
92410 HRLY-INSTR AIDES-STUDENTS	124,523	156,764	163,146	6,382
92420 HRLY INSTR AIDES NON-STUDENTS	-	30,022	-	(30,022)
92430 PERM P/T INSTR AIDES/OTHER	60,673	66,963	99,541	32,578
TOTAL CLASSIFIED SALARIES	\$ 5,073,930	\$ 5,381,262	\$ 5,487,415	\$ 106,153
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 1,006,061	\$ 1,059,483	\$ 1,303,895	\$ 244,412
93130 STRS NON-INSTR	303,885	324,301	386,125	61,824
93210 PERS-INSTRUCTIONAL	69,655	71,995	55,563	(16,432)

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93230 PERS NON-INSTR	508,409	523,450	564,226	40,776
93310 OASDI-INSTRUCTIONAL	225,649	239,895	250,994	11,099
93330 OASDI NON-INSTR	385,128	404,787	427,492	22,705
93410 H&W-INSTRUCTIONAL	1,650,379	1,617,760	1,690,101	72,341
93430 H&W NON-INSTR	1,550,362	1,522,213	1,615,028	92,815
93510 SUI-INSTRUCTIONAL	148,905	7,183	7,639	456
93530 SUI NON-INSTR	91,592	4,515	4,498	(17)
93610 WORK COMP-INSTRUCTIONAL	226,503	254,036	307,181	53,145
93630 WORK COMP NON-INSTR	144,225	161,814	178,613	16,799
93710 PARS-INSTRUCTIONAL	22,952	26,636	2,514	(24,122)
93730 PARS NON-INSTR	6,712	8,669	3,973	(4,696)
93930 OTHER EMP BEN NON-INSTR	6,666	6,666	-	(6,666)
TOTAL EMPLOYEE BENEFITS	\$ 6,347,083	\$ 6,233,403	\$ 6,797,842	\$ 564,439
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 215	\$ -	\$ -	\$ -
94290 OTHER BOOKS	36	-	-	-
94310 INSTR SUPPLIES	143,594	181,566	263,786	82,220
94320 MATERIAL FEES SUPPLIES	1,232	1,481	2,900	1,419
94410 OFFICE SUPPLIES	86,351	93,721	75,653	(18,068)
94415 SOFTWARE NON-INSTR	2,301	-	3,000	3,000
94420 CUSTODIAL SUPPLIES	74,146	-	-	-
94425 GROUNDS/BLDG SUPPLIES	7,548	85,828	80,662	(5,166)
94435 VEHICLE SUPPLIES	383	-	-	-
94490 OTHER SUPPLIES	13,747	34,413	81,100	46,687
94510 NEWSPAPERS	1,734	1,384	1,700	316
94515 NON-PRINT MEDIA (DVD/CD)	-	1,084	-	(1,084)
94530 PUBLICATIONS/CATALOGS	2,691	2,413	2,150	(263)
TOTAL SUPPLIES & MATERIALS	\$ 333,978	\$ 401,890	\$ 510,951	\$ 109,061
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 41,866	\$ 39,451	\$ 5,000	\$ (34,451)
95115 WATER,SEWER & WASTE	-	3,052	-	(3,052)

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95120 GAS/DIESEL/FUEL OIL	19,163	18,243	21,315	3,072
95125 TELE/PAGER/CELL SERVICE	142,756	151,532	163,691	12,159
95210 EQUIPMENT RENTAL	9,817	9,301	10,643	1,342
95215 BLDG/ROOM RENTAL	9,640	10,800	-	(10,800)
95220 VEHICLE REPR & MAINT	5,473	1,605	7,000	5,395
95225 EQUIP REPR & MAINT	101,238	99,251	138,971	39,720
95230 ALARM SYSTEM	3,360	3,360	3,120	(240)
95235 HARDWARE MAINT & LIC AGREEMENTS	244,469	37,372	17,616	(19,756)
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	146,178	181,506	35,328
95310 CONFERENCE	33,363	69,356	85,695	16,339
95315 MILEAGE	28,927	36,053	33,900	(2,153)
95320 CHARTER SERVICE	-	13,070	-	(13,070)
95325 FIELD TRIPS	3,474	-	-	-
95330 HOSTING EVENTS/WORKSHOPS	9,017	17,108	10,300	(6,808)
95410 DUES/MEMBERSHIPS	17,016	24,728	16,968	(7,760)
95415 ROYALTIES	4,627	4,576	4,781	205
95520 CONSULTANT SERVICES	38,932	-	-	-
95530 CONTRACT LABOR/SERVICES	117,402	124,281	150,413	26,132
95535 ARMORED CAR/ COURIER SERVICES	33,687	34,279	5,250	(29,029)
95545 APPRAISAL SERVICES	500	-	-	-
95555 ACCREDITATION SERVICES	27,976	20,563	27,000	6,437
95630 ATHLETIC INS	-	35,496	-	(35,496)
95640 STUDENT INS	135	137	350	213
95710 ADVERTISING	7,095	843	2,775	1,932
95715 PROMOTIONS	365	1,662	1,200	(462)
95720 PRINTING/BINDING/DUPLICATING	30,054	8,284	32,995	24,711
95725 POSTAGE/SHIPPING	32,635	32,571	34,420	1,849
95915 CASH (OVER) / SHORT	(106)	(337)	-	337
95920 ADMIN OVERHEAD COSTS	1,086	-	-	-
95921 BANK/MERCHANT FEES	46,454	42,832	-	(42,832)
95926 CHARGE BACK-MAIL SERVICES	-	1,647	-	(1,647)
95927 CHARGE BACK-PRODUCTION SVCS.	238	452	-	(452)
95928 CHARGE BACK-TRANSPORTATION	103,398	92,483	105,100	12,617

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95930 PRIOR YEAR EXPENSES	238	-	-	-
95935 BAD DEBT EXPENSE	157,508	115,750	200,000	84,250
95990 MISCELLANEOUS	53,428	18,087	111,800	93,713
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,325,231	\$ 1,214,066	\$ 1,371,809	\$ 157,743
TOTAL FOR OBJECTS 91000-95999	\$ 30,133,297	\$ 31,338,535	\$ 33,228,069	\$ 1,889,534
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 11,017	\$ 16,338	\$ 20,000	\$ 3,662
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	15,747	34,920	380,000	345,080
96420 ARCHITECT SERVICES	-	2,500	-	(2,500)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	319,758	551,946	722,740	170,794
96512 NEW-EQUIPMENT GT \$5,000	195,098	71,144	77,000	5,856
96520 NEW-VEHICLES	-	-	-	-
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	-	2,935	10,000	7,065
TOTAL CAPITAL OUTLAY	\$ 541,620	\$ 679,783	\$ 1,209,740	\$ 529,957
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
97310 INTERFUND TRANSFERS-OUT	173,932	1,346,019	988,612	(357,407)
TOTAL OTHER OUTGO	\$ 248,932	\$ 1,421,019	\$ 1,063,612	\$ (357,407)
TOTAL FOR OBJECTS 96000-97999	\$ 790,552	\$ 2,100,802	\$ 2,273,352	\$ 172,550
TOTAL REEDLEY, MADERA & OAKHURST	\$ 30,923,849	\$ 33,439,337	\$ 35,501,421	\$ 2,062,084

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
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RESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 60,849	\$ 44,664	\$ 41,396	\$ (3,268)
91210 REG-MANAGEMENT	167,298	272,271	449,774	177,503
91215 REG-COUNSELORS	792,778	810,758	895,155	84,397
91220 REG NON-MANAGEMENT	612,524	578,393	646,231	67,838
91310 HOURLY, GRADED CLASSES	148,857	131,874	190,333	58,459
91320 OVERLOAD, GRADED CLASSES	18,494	40,808	20,000	(20,808)
91330 HRLY-SUMMER SESSIONS	40,429	80,770	101,011	20,241
91415 HRLY NON-MANAGEMENT	1,154,367	1,011,313	1,367,246	355,933
TOTAL ACADEMIC SALARIES	\$ 2,995,596	\$ 2,970,851	\$ 3,711,146	\$ 740,295
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 935,341	\$ 1,091,453	\$ 1,230,817	\$ 139,364
92150 O/T-CLASSIFIED	2,274	10,547	8,550	(1,997)
92210 INSTR AIDES	-	264	-	(264)
92310 HOURLY STUDENTS	634,558	677,620	752,178	74,558
92320 HOURLY NON-STUDENTS	52,415	57,867	-	(57,867)
92330 PERM PART-TIME	90,640	69,845	81,569	11,724
92410 HRLY-INSTR AIDES-STUDENTS	192,320	236,799	413,022	176,223
92420 HRLY INSTR AIDES NON-STUDENTS	19,977	14,707	12,208	(2,499)
92430 PERM P/T INSTR AIDES/OTHER	22,560	33,703	22,062	(11,641)
TOTAL CLASSIFIED SALARIES	\$ 1,950,085	\$ 2,192,805	\$ 2,520,406	\$ 327,601
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 16,423	\$ 16,519	\$ 25,543	\$ 9,024
93130 STRS NON-INSTR	188,142	189,000	256,602	67,602
93210 PERS-INSTRUCTIONAL	1,801	6,160	4,873	(1,287)
93230 PERS NON-INSTR	151,530	167,255	188,470	21,215
93310 OASDI-INSTRUCTIONAL	6,110	9,749	9,760	11
93330 OASDI NON-INSTR	134,151	141,500	174,445	32,945
93410 H&W-INSTRUCTIONAL	11,802	8,914	8,225	(689)
93430 H&W NON-INSTR	487,711	538,911	582,960	44,049
93510 SUI-INSTRUCTIONAL	3,707	195	236	41

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
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RESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93530 SUI NON-INSTR	41,098	1,984	21,740	19,756
93610 WORK COMP-INSTRUCTIONAL	8,407	9,727	14,136	4,409
93630 WORK COMP NON-INSTR	69,034	76,670	94,763	18,093
93710 PARS-INSTRUCTIONAL	4,419	3,868	3,372	(496)
93730 PARS NON-INSTR	8,077	9,297	5,023	(4,274)
TOTAL EMPLOYEE BENEFITS	\$ 1,132,412	\$ 1,179,749	\$ 1,390,148	\$ 210,399
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 28,615	\$ -	\$ -	\$ -
94290 OTHER BOOKS	2,743	-	-	-
94310 INSTR SUPPLIES	320,509	252,760	424,722	171,962
94315 SOFTWARE-INSTRUCTIONAL	5,835	13,815	1,200	(12,615)
94410 OFFICE SUPPLIES	50,512	58,979	160,311	101,332
94415 SOFTWARE NON-INSTR	586	326	40,000	39,674
94425 GROUNDS/BLDG SUPPLIES	-	760	-	(760)
94490 OTHER SUPPLIES	106,787	104,803	191,263	86,460
94510 NEWSPAPERS	20	20	-	(20)
94515 NON-PRINT MEDIA (DVD/CD)	1,099	-	720	720
94530 PUBLICATIONS/CATALOGS	103	409	1,600	1,191
TOTAL SUPPLIES & MATERIALS	\$ 516,809	\$ 431,872	\$ 819,816	\$ 387,944
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 3,826	\$ 5,010	\$ 11,955	\$ 6,945
95210 EQUIPMENT RENTAL	1,383	2,751	2,924	173
95215 BLDG/ROOM RENTAL	330	1,945	-	(1,945)
95220 VEHICLE REPR & MAINT	2,497	5,091	-	(5,091)
95225 EQUIP REPR & MAINT	26,539	14,409	15,200	791
95230 ALARM SYSTEM	240	240	240	-
95235 HARDWARE MAINT & LIC AGREEMENTS	137,221	-	-	-
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	171,449	225,495	54,046
95310 CONFERENCE	158,726	130,516	290,532	160,016
95315 MILEAGE	7,035	14,844	26,033	11,189
95320 CHARTER SERVICE	7,234	65,749	95,561	29,812

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
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RESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95325 FIELD TRIPS	42,939	67,844	127,559	59,715
95330 HOSTING EVENTS/WORKSHOPS	139,724	57,051	161,214	104,163
95410 DUES/MEMBERSHIPS	7,913	8,760	8,250	(510)
95520 CONSULTANT SERVICES	59,193	-	-	-
95530 CONTRACT LABOR/SERVICES	123,047	228,226	331,619	103,393
95620 LIAB & PROP INS	585	-	-	-
95640 STUDENT INS	21,757	26,052	27,000	948
95710 ADVERTISING	1,780	1,000	-	(1,000)
95715 PROMOTIONS	25,036	52,912	72,099	19,187
95720 PRINTING/BINDING/DUPLICATING	9,877	3,579	10,855	7,276
95725 POSTAGE/SHIPPING	466	336	325	(11)
95920 ADMIN OVERHEAD COSTS	226,454	241,634	297,580	55,946
95927 CHARGE BACK-PRODUCTION SVCS.	122	90	-	(90)
95928 CHARGE BACK-TRANSPORTATION	54,499	45,950	64,505	18,555
95990 MISCELLANEOUS	62,083	182,096	231,910	49,814
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,120,506	\$ 1,327,534	\$ 2,000,856	\$ 673,322
TOTAL FOR OBJECTS 91000-95999	\$ 7,715,408	\$ 8,102,811	\$ 10,442,372	\$ 2,339,561
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 69,587	\$ -	\$ -	\$ -
96245 TESTING SERVICES	3,488	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	309,080	419,146	295,000	(124,146)
96415 CONSULTANT SERVICES	-	900	-	(900)
96420 ARCHITECT SERVICES	22,602	31,056	-	(31,056)
96425 ENGINEERING SERVICES	9,195	1,300	-	(1,300)
96440 INSPECTION SERVICES	5,020	13,510	-	(13,510)
96445 TESTING SERVICES	8,516	10,075	-	(10,075)
96490 FEES & OTHER CHARGES	4,050	4,543	-	(4,543)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	600,303	529,138	1,168,072	638,934

*UNAUDITED

REEDLEY COLLEGE,
MADERA & OAKHURST CENTERS

STATE CENTER COMMUNITY COLLEGE DISTRICT
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<u>SUMMARY DISTRICTWIDE</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96512 NEW-EQUIPMENT GT \$5,000	75,485	628,620	171,647	(456,973)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	112,391	150,094	217,310	67,216
TOTAL CAPITAL OUTLAY	\$ 1,219,717	\$ 1,788,382	\$ 1,852,029	\$ 63,647
97000-OTHER OUTGO				
97510 CURR YEAR PAYMENTS	\$ 85,551	\$ 70,611	\$ 89,583	\$ 18,972
97610 PAYMENTS TO STUDENTS	244,795	242,867	234,412	(8,455)
97630 MEAL ALLOWANCES	27,180	-	-	-
97650 HOST FAMILY	150	-	-	-
97660 DORMITORY	88,580	78,295	58,800	(19,495)
TOTAL OTHER OUTGO	\$ 446,256	\$ 391,773	\$ 382,795	\$ (8,978)
TOTAL FOR OBJECTS 96000-97999	\$ 1,665,973	\$ 2,180,155	\$ 2,234,824	\$ 54,669
TOTAL REEDLEY, MADERA & OAKHURST	\$ 9,381,381	\$ 10,282,966	\$ 12,677,196	\$ 2,394,230

*UNAUDITED

CCCC Budget
Summary

CLOVIS COMMUNITY COLLEGE CENTER BUDGET SUMMARY

In addition to comprehensive programs at Fresno City College and Reedley College, the district operates education centers in neighboring communities. The largest of these programs is located at the Clovis Community College Center.

In 2003, in response to the tremendous growth in the northeast area of Clovis and Fresno, the Board of Trustees completed the acquisition of approximately 110 acres for a permanent site located at Willow and International Avenues across the street from the Clovis Unified School District's third education center.

The first phase of Clovis Community College Center then known as Willow International Community College Center was opened for the fall 2007 semester. Funding for the 80,000-square-foot academic center facility in the amount of \$50.0 million was provided through local and state bond funds. Facilities include an open computer lab, additional computer laboratories, a multi-media studio, art studio, physics and waste water treatment laboratories, forum hall, distance learning, and traditional classrooms and offices. Also included with the initial phase were a

bookstore, internet café, and utility/maintenance facility.

Additionally, the phase I facilities include a state-of-the-art childhood development center. Through collaboration with the Clovis Unified School District and State Center Community College District, matching funds were secured through the AB 16 California Joint Use Facilities legislation. The \$6.0 million facility was also opened in the fall 2007 semester and is used as a toddler and pre-school licensed child care laboratory for high school and college students taking child development and pre-teaching courses.

Academic center phase II was opened in fall 2010 in an 80,000-square-foot facility. Funding for phase II in the amount of \$38.5 million was provided through local and state bonds. The facility is located north of the existing academic center and includes allied health and science laboratories, a fitness center, dance room, library/learning resource center, student services, offices, and classrooms.

Tremendous growth has occurred at Clovis Community College Center. Annually, over 8,000 students attend the center, with full-time equivalency students (FTES) of 3,800 per year. Clovis Community College Center offers over 750 courses annually in 50 areas of study and provides students a choice of basic skills, transfer, associate degrees, certificates of achievement, and local certificates through the Reedley College catalog and curriculum. In fall 2014, Clovis Community College Center began offering classes at an off-campus site. The Herndon Campus is located at Peach and Herndon Avenues approximately four miles from Clovis Community College Center.

The Clovis Community College Center received candidacy status in March 2013 from the Accrediting Commission for Community and Junior Colleges and may now move forward towards initial accreditation as Clovis Community College. The Clovis Community College Center's Academic Senate was approved by the Statewide Academic Senate in September 2012 as the 113th member senate.

Following is the budget summary by object for the 2014-15 fiscal year for the Clovis Community College Center.

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 3,098,936	\$ 3,167,326	\$ 3,462,033	\$ 294,707
91125 REG SABBATICAL	-	49,849	41,438	(8,411)
91210 REG-MANAGEMENT	625,796	651,421	784,327	132,906
91215 REG-COUNSELORS	431,570	462,019	537,958	75,939
91220 REG NON-MANAGEMENT	415,410	537,214	598,514	61,300
91310 HOURLY,GRADED CLASSES	1,129,296	1,401,679	1,552,879	151,200
91320 OVERLOAD,GRADED CLASSES	135,742	144,075	154,408	10,333
91330 HRLY-SUMMER SESSIONS	80,248	157,654	166,148	8,494
91335 HRLY-SUBSTITUTES	19,321	10,729	15,000	4,271
91410 HRLY-MANAGEMENT	2,044	-	-	-
91415 HRLY NON-MANAGEMENT	326,506	436,985	651,577	214,592
TOTAL ACADEMIC SALARIES	\$ 6,264,869	\$ 7,018,951	\$ 7,964,282	\$ 945,331
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 1,019,043	\$ 1,158,854	\$ 1,314,972	\$ 156,118
92115 CONFIDENTIAL	71,061	73,907	73,081	(826)
92120 MANAGEMENT-CLASS	139,958	219,872	222,712	2,840
92150 O/T-CLASSIFIED	1,928	8,209	-	(8,209)
92210 INSTR AIDES	265,730	281,909	286,635	4,726
92250 O/T-INSTR AIDES	530	-	-	-
92310 HOURLY STUDENTS	14,359	19,168	-	(19,168)
92320 HOURLY NON-STUDENTS	75,680	37,538	-	(37,538)
92330 PERM PART-TIME	54,572	35,657	48,698	13,041
92410 HRLY-INSTR AIDES-STUDENTS	49,226	96,833	90,792	(6,041)
92420 HRLY INSTR AIDES NON-STUDENTS	1,915	21	-	(21)
92430 PERM P/T INSTR AIDES/OTHER	94,718	103,121	119,547	16,426
TOTAL CLASSIFIED SALARIES	\$ 1,788,720	\$ 2,035,089	\$ 2,156,437	\$ 121,348
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 334,070	\$ 369,237	\$ 443,773	\$ 74,536
93130 STRS NON-INSTR	142,079	154,118	210,152	56,034
93210 PERS-INSTRUCTIONAL	32,263	34,322	50,764	16,442

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93230 PERS NON-INSTR	148,883	187,295	234,813	47,518
93310 OASDI-INSTRUCTIONAL	85,507	93,648	111,587	17,939
93330 OASDI NON-INSTR	124,030	148,123	177,149	29,026
93410 H&W-INSTRUCTIONAL	543,112	537,776	588,735	50,959
93430 H&W NON-INSTR	495,819	541,396	664,399	123,003
93510 SUI-INSTRUCTIONAL	52,998	2,670	3,285	615
93530 SUI NON-INSTR	34,618	1,830	2,171	341
93610 WORK COMP-INSTRUCTIONAL	80,687	94,582	117,558	22,976
93630 WORK COMP NON-INSTR	52,488	64,204	84,411	20,207
93710 PARS-INSTRUCTIONAL	11,840	14,291	16,418	2,127
93730 PARS NON-INSTR	2,806	4,345	2,859	(1,486)
TOTAL EMPLOYEE BENEFITS	\$ 2,141,200	\$ 2,247,837	\$ 2,708,074	\$ 460,237
94000 SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 346	\$ -	\$ -	\$ -
94310 INSTR SUPPLIES	86,758	114,849	79,347	(35,502)
94315 SOFTWARE-INSTRUCTIONAL	3,184	747	4,000	3,253
94410 OFFICE SUPPLIES	41,570	23,344	39,048	15,704
94415 SOFTWARE NON-INSTR	379	-	900	900
94420 CUSTODIAL SUPPLIES	32,773	-	-	-
94425 GROUNDS/BLDG SUPPLIES	-	32,245	38,500	6,255
94490 OTHER SUPPLIES	38,555	26,306	27,319	1,013
94510 NEWSPAPERS	-	-	200	200
94530 PUBLICATIONS/CATALOGS	91	121	150	29
TOTAL SUPPLIES & MATERIALS	\$ 203,656	\$ 197,612	\$ 189,464	\$ (8,148)
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 7,319	\$ 6,873	\$ 10,000	\$ 3,127
95125 TELE/PAGER/CELL SERVICE	27,689	35,045	39,300	4,255
95190 OTHER UTILITY SERVICES	-	-	15,000	15,000
95210 EQUIPMENT RENTAL	351	1,401	-	(1,401)
95215 BLDG/ROOM RENTAL	4,827	5,995	8,300	2,305
95225 EQUIP REPR & MAINT	43,883	29,303	40,127	10,824

*UNAUDITED

**CLOVIS COMMUNITY
COLLEGE CENTER**

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET**

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95230 ALARM SYSTEM	310	2,031	2,000	(31)
95235 HARDWARE MAINT & LIC AGREEMENTS	114,167	13,862	30,200	16,338
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	102,711	170,248	67,537
95310 CONFERENCE	46,213	89,836	133,005	43,169
95315 MILEAGE	14,947	12,410	13,638	1,228
95320 CHARTER SERVICE	-	2,518	1,701	(817)
95325 FIELD TRIPS	3,234	6,858	6,348	(510)
95330 HOSTING EVENTS/WORKSHOPS	1,880	4,543	6,250	1,707
95410 DUES/MEMBERSHIPS	3,204	10,557	24,274	13,717
95415 ROYALTIES	2,564	2,556	3,800	1,244
95530 CONTRACT LABOR/SERVICES	20,693	88,595	124,900	36,305
95535 ARMORED CAR/ COURIER SERVICES	5,765	9,954	11,200	1,246
95555 ACCREDITATION SERVICES	-	17,642	35,000	17,358
95640 STUDENT INS	10,612	14,209	15,200	991
95710 ADVERTISING	795	3,544	6,000	2,456
95715 PROMOTIONS	9,483	6,484	40,000	33,516
95720 PRINTING/BINDING/DUPLICATING	7,241	6,701	8,735	2,034
95725 POSTAGE/SHIPPING	4,778	835	9,378	8,543
95915 CASH (OVER) / SHORT	1,694	8	-	(8)
95920 ADMIN OVERHEAD COSTS	14,269	17,453	19,219	1,766
95921 BANK/MERCHANT FEES	26,730	24,201	32,000	7,799
95926 CHARGE BACK-MAIL SERVICES	-	801	2,000	1,199
95927 CHARGE BACK-PRODUCTION SVCS.	1,720	1,550	1,050	(500)
95928 CHARGE BACK-TRANSPORTATION	2,331	-	2,500	2,500
95990 MISCELLANEOUS	9,089	12,517	56,794	44,277
TOTAL OTHER OPER. EXP. & SERVICES	\$ 385,788	\$ 530,993	\$ 868,167	\$ 337,174
TOTAL FOR OBJECTS 91000-95999	\$ 10,784,233	\$ 12,030,482	\$ 13,886,424	\$ 1,855,942
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ -	\$ -	\$ 5,500	\$ 5,500
96500-NEW EQUIPMENT				

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96510 NEW-EQUIPMENT LT \$5,000	137,329	88,224	508,630	420,406
96512 NEW-EQUIPMENT GT \$5,000	32,373	35,062	84,800	49,738
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	28,652	45,740	75,000	29,260
TOTAL CAPITAL OUTLAY	\$ 198,354	\$ 169,026	\$ 673,930	\$ 504,904
97000-OTHER OUTGO				
97310 INTERFUND TRANSFERS-OUT	\$ -	\$ 258,000	\$ 65,000	\$ (193,000)
97510 CURR YEAR PAYMENTS	5,414	6,054	-	(6,054)
97610 PAYMENTS TO STUDENTS	700	-	-	-
TOTAL OTHER OUTGO	\$ 6,114	\$ 264,054	\$ 65,000	\$ (199,054)
TOTAL FOR OBJECTS 96000-97999	\$ 204,468	\$ 433,080	\$ 738,930	\$ 305,850
TOTAL CLOVIS COMMUNITY COLLEGE CENTER	\$ 10,988,701	\$ 12,463,562	\$ 14,625,354	\$ 2,161,792

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 3,089,368	\$ 3,154,276	\$ 3,462,033	\$ 307,757
91125 REG SABBATICAL	-	49,849	41,438	(8,411)
91210 REG-MANAGEMENT	625,796	651,421	784,327	132,906
91215 REG-COUNSELORS	362,160	388,482	465,743	77,261
91220 REG NON-MANAGEMENT	321,000	438,185	498,634	60,449
91310 HOURLY,GRADED CLASSES	1,112,972	1,376,910	1,527,422	150,512
91320 OVERLOAD,GRADED CLASSES	130,762	138,996	154,408	15,412
91330 HRLY-SUMMER SESSIONS	80,248	157,654	166,148	8,494
91335 HRLY-SUBSTITUTES	19,321	10,729	15,000	4,271
91410 HRLY-MANAGEMENT	2,044	-	-	-
91415 HRLY NON-MANAGEMENT	162,050	182,643	261,533	78,890
TOTAL ACADEMIC SALARIES	\$ 5,905,721	\$ 6,549,145	\$ 7,376,686	\$ 827,541
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 993,813	\$ 1,121,414	\$ 1,227,704	\$ 106,290
92115 CONFIDENTIAL	71,061	73,907	73,081	(826)
92120 MANAGEMENT-CLASS	139,958	219,872	222,712	2,840
92150 O/T-CLASSIFIED	1,449	8,209	-	(8,209)
92210 INSTR AIDES	265,730	281,909	286,635	4,726
92250 O/T-INSTR AIDES	530	-	-	-
92310 HOURLY STUDENTS	4,401	10,579	-	(10,579)
92320 HOURLY NON-STUDENTS	75,680	29,999	-	(29,999)
92330 PERM PART-TIME	22,371	-	-	-
92410 HRLY-INSTR AIDES-STUDENTS	42,755	73,939	70,500	(3,439)
92420 HRLY INSTR AIDES NON-STUDENTS	-	21	-	(21)
92430 PERM P/T INSTR AIDES/OTHER	94,718	103,121	119,547	16,426
TOTAL CLASSIFIED SALARIES	\$ 1,712,466	\$ 1,922,970	\$ 2,000,179	\$ 77,209
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 332,179	\$ 366,491	\$ 441,003	\$ 74,512
93130 STRS NON-INSTR	120,966	126,716	167,802	41,086
93210 PERS-INSTRUCTIONAL	32,217	34,322	50,764	16,442

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93230 PERS NON-INSTR	140,830	177,251	222,534	45,283
93310 OASDI-INSTRUCTIONAL	84,981	92,996	110,898	17,902
93330 OASDI NON-INSTR	113,951	135,238	158,891	23,653
93410 H&W-INSTRUCTIONAL	541,856	536,139	588,735	52,596
93430 H&W NON-INSTR	459,864	502,629	605,416	102,787
93510 SUI-INSTRUCTIONAL	52,617	2,647	3,270	623
93530 SUI NON-INSTR	30,373	1,573	1,815	242
93610 WORK COMP-INSTRUCTIONAL	80,035	93,443	116,670	23,227
93630 WORK COMP NON-INSTR	45,943	55,185	71,801	16,616
93710 PARS-INSTRUCTIONAL	11,477	13,899	15,974	2,075
93730 PARS NON-INSTR	897	1,348	-	(1,348)
TOTAL EMPLOYEE BENEFITS	\$ 2,048,186	\$ 2,139,877	\$ 2,555,573	\$ 415,696
94000-SUPPLIES & MATERIALS				
94210 TEXT BOOKS	\$ 346	\$ -	\$ -	\$ -
94310 INSTR SUPPLIES	17,908	19,842	1,200	(18,642)
94410 OFFICE SUPPLIES	34,873	17,135	36,100	18,965
94415 SOFTWARE NON-INSTR	130	-	-	-
94420 CUSTODIAL SUPPLIES	32,773	-	-	-
94425 GROUNDS/BLDG SUPPLIES	-	32,245	38,500	6,255
94490 OTHER SUPPLIES	24,894	12,601	13,550	949
94510 NEWSPAPERS	-	-	200	200
94530 PUBLICATIONS/CATALOGS	91	121	150	29
TOTAL SUPPLIES & MATERIALS	\$ 111,015	\$ 81,944	\$ 89,700	\$ 7,756
95000-OTHER OPER. EXPS. & SERVICES				
95110 ELECTRICITY & GAS	\$ 7,319	\$ 6,873	\$ 10,000	\$ 3,127
95125 TELE/PAGER/CELL SERVICE	27,689	35,045	39,300	4,255
95190 OTHER UTILITY SERVICES	-	-	15,000	15,000
95210 EQUIPMENT RENTAL	351	1,401	-	(1,401)
95215 BLDG/ROOM RENTAL	4,827	5,995	8,300	2,305
95225 EQUIP REPR & MAINT	43,808	29,303	40,127	10,824
95230 ALARM SYSTEM	310	2,031	2,000	(31)

*UNAUDITED

**CLOVIS COMMUNITY
COLLEGE CENTER**

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET**

**UNRESTRICTED
FUND 11**

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
95235 HARDWARE MAINT & LIC AGREEMENTS	52,328	13,862	30,200	16,338
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	34,177	87,157	52,980
95310 CONFERENCE	24,878	60,774	96,800	36,026
95315 MILEAGE	14,947	12,366	13,300	934
95325 FIELD TRIPS	-	-	925	925
95330 HOSTING EVENTS/WORKSHOPS	257	4,185	4,000	(185)
95410 DUES/MEMBERSHIPS	1,867	8,904	21,774	12,870
95415 ROYALTIES	2,564	2,556	3,800	1,244
95530 CONTRACT LABOR/SERVICES	20,693	87,435	94,400	6,965
95535 ARMORED CAR/ COURIER SERVICES	5,765	9,954	11,200	1,246
95555 ACCREDITATION SERVICES	-	17,642	35,000	17,358
95640 STUDENT INS	137	151	200	49
95710 ADVERTISING	795	3,544	6,000	2,456
95715 PROMOTIONS	9,483	6,461	40,000	33,539
95720 PRINTING/BINDING/DUPLICATING	6,796	6,701	8,350	1,649
95725 POSTAGE/SHIPPING	4,778	835	8,700	7,865
95915 CASH (OVER) / SHORT	1,694	8	-	(8)
95920 ADMIN OVERHEAD COSTS	-	378	-	(378)
95921 BANK/MERCHANT FEES	26,730	24,201	32,000	7,799
95926 CHARGE BACK-MAIL SERVICES	-	801	2,000	1,199
95927 CHARGE BACK-PRODUCTION SVCS.	1,662	1,550	1,050	(500)
95928 CHARGE BACK-TRANSPORTATION	1,423	-	1,000	1,000
95990 MISCELLANEOUS	8,846	12,010	33,560	21,550
TOTAL OTHER OPER. EXP. & SERVICES	\$ 269,947	\$ 389,143	\$ 646,143	\$ 257,000
TOTAL FOR OBJECTS 91000-95999	\$ 10,047,335	\$ 11,083,079	\$ 12,668,281	\$ 1,585,202
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ -	\$ -	\$ 5,500	\$ 5,500
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	91,561	39,015	270,275	231,260
96512 NEW-EQUIPMENT GT \$5,000	32,373	22,663	84,800	62,137

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	-	-	30,000	30,000
TOTAL CAPITAL OUTLAY	\$ 123,934	\$ 61,678	\$ 390,575	\$ 328,897
97000-OTHER OUTGO				
97310 INTERFUND TRANSFERS-OUT	\$ -	\$ 258,000	\$ 65,000	\$ (193,000)
TOTAL OTHER OUTGO	\$ -	\$ 258,000	\$ 65,000	\$ (193,000)
TOTAL FOR OBJECTS 99000-97999	\$ 123,934	\$ 319,678	\$ 455,575	\$ 135,897
TOTAL CLOVIS COMMUNITY COLLEGE CENTER	\$ 10,171,269	\$ 11,402,757	\$ 13,123,856	\$ 1,721,099

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 9,568	\$ 13,050	\$ -	\$ (13,050)
91215 REG-COUNSELORS	69,410	73,537	72,215	(1,322)
91220 REG NON-MANAGEMENT	94,410	99,029	99,880	851
91310 HOURLY,GRADED CLASSES	16,324	24,769	25,457	688
91320 OVERLOAD,GRADED CLASSES	4,980	5,079	-	(5,079)
91415 HRLY NON-MANAGEMENT	164,456	254,342	390,044	135,702
TOTAL ACADEMIC SALARIES	\$ 359,148	\$ 469,806	\$ 587,596	\$ 117,790
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 25,230	\$ 37,440	\$ 87,268	\$ 49,828
92150 O/T-CLASSIFIED	479	-	-	-
92310 HOURLY STUDENTS	9,958	8,589	-	(8,589)
92320 HOURLY NON-STUDENTS	-	7,539	-	(7,539)
92330 PERM PART-TIME	32,201	35,657	48,698	13,041
92410 HRLY-INSTR AIDES-STUDENTS	6,471	22,894	20,292	(2,602)
92420 HRLY INSTR AIDES NON-STUDENTS	1,915	-	-	-
TOTAL CLASSIFIED SALARIES	\$ 76,254	\$ 112,119	\$ 156,258	\$ 44,139
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 1,891	\$ 2,746	\$ 2,770	\$ 24
93130 STRS NON-INSTR	21,113	27,402	42,350	14,948
93210 PERS-INSTRUCTIONAL	46	-	-	-
93230 PERS NON-INSTR	8,053	10,044	12,279	2,235
93310 OASDI-INSTRUCTIONAL	526	652	689	37
93330 OASDI NON-INSTR	10,079	12,885	18,258	5,373
93410 H&W-INSTRUCTIONAL	1,256	1,637	-	(1,637)
93430 H&W NON-INSTR	35,955	38,767	58,983	20,216
93510 SUI-INSTRUCTIONAL	381	23	15	(8)
93530 SUI NON-INSTR	4,245	257	356	99
93610 WORK COMP-INSTRUCTIONAL	652	1,139	888	(251)
93630 WORK COMP NON-INSTR	6,545	9,019	12,610	3,591
93710 PARS-INSTRUCTIONAL	363	392	444	52

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
93730 PARS NON-INSTR	1,909	2,997	2,859	(138)
TOTAL EMPLOYEE BENEFITS	\$ 93,014	\$ 107,960	\$ 152,501	\$ 44,541
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 68,850	\$ 95,007	\$ 78,147	\$ (16,860)
94315 SOFTWARE-INSTRUCTIONAL	3,184	747	4,000	3,253
94410 OFFICE SUPPLIES	6,697	6,209	2,948	(3,261)
94415 SOFTWARE NON-INSTR	249	-	900	900
94490 OTHER SUPPLIES	13,661	13,705	13,769	64
TOTAL SUPPLIES & MATERIALS	\$ 92,641	\$ 115,668	\$ 99,764	\$ (15,904)
95000-OTHER OPER. EXP. & SERVICES				
95225 EQUIP REPR & MAINT	\$ 75	\$ -	\$ -	\$ -
95235 HARDWARE MAINT & LIC AGREEMENTS	61,839	-	-	-
95240 SOFTWARE MAINT & LIC AGREEMENTS	-	68,534	83,091	14,557
95310 CONFERENCE	21,335	29,062	36,205	7,143
95315 MILEAGE	-	44	338	294
95320 CHARTER SERVICE	-	2,518	1,701	(817)
95325 FIELD TRIPS	3,234	6,858	5,423	(1,435)
95330 HOSTING EVENTS/WORKSHOPS	1,623	358	2,250	1,892
95410 DUES/MEMBERSHIPS	1,337	1,653	2,500	847
95530 CONTRACT LABOR/SERVICES	-	1,160	30,500	29,340
95640 STUDENT INS	10,475	14,058	15,000	942
95715 PROMOTIONS	-	23	-	(23)
95720 PRINTING/BINDING/DUPLICATING	445	-	385	385
95725 POSTAGE/SHIPPING	-	-	678	678
95920 ADMIN OVERHEAD COSTS	14,269	17,075	19,219	2,144
95927 CHARGE BACK-PRODUCTION SVCS.	58	-	-	-
95928 CHARGE BACK-TRANSPORTATION	908	-	1,500	1,500
95990 MISCELLANEOUS	243	507	23,234	22,727
TOTAL OTHER OPER. EXP. & SERVICES	\$ 115,841	\$ 141,850	\$ 222,024	\$ 80,174
TOTAL FOR OBJECTS 91000-95999	\$ 736,898	\$ 947,403	\$ 1,218,143	\$ 270,740

*UNAUDITED

CLOVIS COMMUNITY
COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL*</u>	<u>2014-15 PROPOSED</u>	<u>INC./(DEC.) FY15 VS. FY14</u>
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ 45,768	\$ 49,209	\$ 238,355	\$ 189,146
96512 NEW-EQUIPMENT GT \$5,000	-	12,399	-	(12,399)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	28,652	45,740	45,000	(740)
TOTAL CAPITAL OUTLAY	\$ 74,420	\$ 107,348	\$ 283,355	\$ 176,007
97000-OTHER OUTGO				
97510 CURR YEAR PAYMENTS	\$ 5,414	\$ 6,054	\$ -	\$ (6,054)
97610 PAYMENTS TO STUDENTS	700	-	-	-
TOTAL OTHER OUTGO	\$ 6,114	\$ 6,054	\$ -	\$ (6,054)
TOTAL FOR OBJECTS 96000-97999	\$ 80,534	\$ 113,402	\$ 283,355	\$ 169,953
TOTAL CLOVIS COMMUNITY COLLEGE CENTER	\$ 817,432	\$ 1,060,805	\$ 1,501,498	\$ 440,693

*UNAUDITED

LOTTERY/DECISION PACKAGES

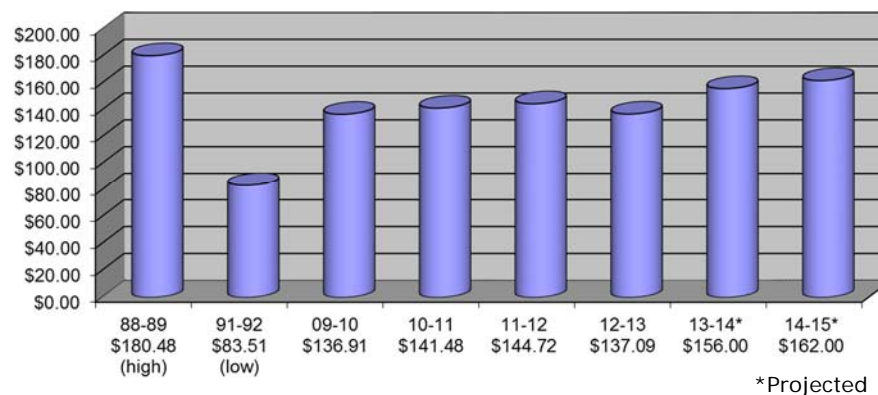
Summary

In November 1984 the California electorate approved a statewide initiative authorizing a state lottery program. As part of the initiative, 34 percent of lottery proceeds are to be distributed to all public educational entities in the state, including local school districts, community colleges, and state university systems.

Since the inception of the program, there has been a considerable variance in lottery collections and subsequent proceeds to community college districts. These amounts have varied from a high of \$180 per FTES in 1988-89 to a low of \$84 per FTES in 1991-92. Based on early projections by the Chancellor's Office, the district estimates receiving approximately \$4.3 million in lottery revenue for the 2014-15 fiscal year.

The following chart highlights actual and projected lottery funding rates to the district for the fiscal years 2009-10 through 2014-15, including the highest and lowest years:

**CALIFORNIA STATE LOTTERY
Per FTES Allocations and Estimates
2009-10 through 2014-15 with High/Low Years**



In March 2000 the California electorate approved Senate Bill 20 requiring 50 percent of any lottery proceed increases from 1997-98 to be spent on instructional materials. Since that time, because of the nature of the district's lottery/decision package program, whereby funds are utilized for one-time allocations largely distributed to the campuses, funding well in excess of this requirement has been expended on instructional materials.

The district utilizes the decision package process through which funds are allocated out of the prior year's proceeds for one-time, non-salary expenses in areas such as staff development, equipment, minor facility improvements, and scheduled maintenance related projects. By allocating resources from the prior year's revenues, the district is able to withstand the variances in lottery collections without overspending its budget. This process has allowed the district to enhance programmatic offerings to meet the needs of students and has provided a funding source for minor facility improvements.

With the state's budget challenges over the past several fiscal years still lingering into 2014-15, the district is using the lottery decision packages to not only accomplish the objectives outlined above, but also to offset the impact

of prior year budget reductions to the general fund. The colleges/centers and the district office have prepared decision packages to ensure adequate operational funds are available to meet the stated goals of the district for managed student access and to maintain financial stability. The proposals were approved through fiscal processes at each location with input provided by various employee groups and site representatives.

The decision package proposal was developed using a 2013-14 revenue projection of \$4.3 million plus the use of an additional \$.6 million of unspent prior year lottery funds for a total decision package proposal of \$4.9 million. Following is a summary by site of the recommended 2014-15 lottery/decision package program:

SUMMARY
2014-15 DECISION PACKAGES
Lottery Funding

District

Staff Development and Training	\$50,000	
Planning Initiatives	10,000	
Employee Recognition Program	18,000	
Operational Supplies	5,000	
West Side Initiative	97,464	
Districtwide Safety and Hazardous Materials Program	60,000	
District Operations Supplies and Operating Expenses	240,740	
District Operations Non-Instructional Equipment	188,276	
IS Ellucian System Licensing	395,000	
IS Equipment Maintenance Contracts	65,000	
IS SAN Capacity Upgrade	65,000	
IS Fiber Optic Capacity Increase	30,000	
IS Virtual Environment Memory	15,000	
	\$1,239,480	\$1,239,480

Fresno City College

Staff Development and Training	\$100,000	
Facilities Improvement	251,392	
Instructional Materials and Supplies (Prop. 20 Compliance)	405,630	
Speakers Forum	30,000	
Equipment & Supplies	165,466	
Technology	804,222	
	\$1,756,710	\$1,756,710

<u>Reedley College (RC, MC, and Oakhurst)</u>	
Staff Development	\$48,000
Instructional Supplies (Prop. 20 Compliance)	301,320
Equipment and Supplies	17,795
Technology	565,552
Other Operating	136,551
	<hr/>
	\$1,069,218
<u>Willow International</u>	
Staff Development and Training	\$67,000
Instructional Supplies (Prop. 20 Compliance)	193,050
Instructional Equipment and Software	16,730
Cultural Enrichment and Student Activities	37,175
Outreach, School Relations and Transfer	34,500
Technology	86,137
	<hr/>
	\$434,592
<u>Board of Trustees</u>	
	\$400,000
	<hr/>
TOTAL 2014-15 DECISION PACKAGES – TENTATIVE	\$4,900,000
	<hr/>
<u>2013-14 UNFINISHED PROJECTS</u>	
Fresno City College – Student Services	\$38,200
	<hr/>
TOTAL 2014-15 DECISION PACKAGES – FINAL	\$4,938,200
	<hr/>

Other Funds
and Accounts

OTHER FUNDS AND ACCOUNTS

Introduction

In addition to the general fund, capital outlay projects fund, and the Measure E projects fund, the district operates several additional funds and recognized accounts. Each fund or account is required to account for the corresponding program revenues and expenditures. In general, each budget reflects the maintenance of the existing program or activities operating within the respective area.

Outlined is a brief description of each fund and account as well as changes anticipated for the 2014-15 fiscal year. It should be noted the budgets outlined are based upon projected revenues and expenditures and unaudited beginning balances.

Cafeteria Fund

The cafeteria fund reflects revenues and expenditures for cafeteria programs operated by the district. In 2014-15 the Reedley College campus will be the only site operated in-house by the district. Cafeteria programs at the remaining sites are all based upon third-party lease agreements. In 2005, the district extended an agreement with Taher, Inc., through 2010

to operate the FCC cafeteria, FCC catering, and the Madera Center food service program. The Taher agreement for FCC and Madera food service programs is currently administered on a month-to-month basis. A second restaurant located at the FCC bookstore is provided through Pacific Café with an agreement extended in 2009 through 2014. Food service at the Clovis Community College Center is provided by the Clovis Community College Center Café through a lease agreement entered into in 2002 for the former Clovis Center, located on Herndon Avenue, and then transferred to the Clovis Community College Center, located at Willow and International; the agreement is administered on a month-to-month basis.

In accordance with the California community colleges accounting manual, funds generated by lease agreements, including leased cafeteria programs, are accounted for in the district's general fund. The cafeteria fund collects all revenues and expenditures associated with the operation of the Reedley College program. In 2014-15 the Reedley cafeteria program is expected to have revenues of \$682,409 and expenditures of \$842,409, resulting in an operational

loss of \$160,000 to be covered by a transfer in from the general fund.

Dormitory Revenue Fund

The dormitory revenue fund is the operating account for the Reedley College residence hall (dormitory) and summer camps. It receives income from room rent, as well as interest and other charges, and pays expenses related to day-to-day operations.

Through Measure E funding, a new residence hall opened in December of 2009 that not only provided a modern residential facility, but also included an upgraded study/computer center and wireless networking for the students. While the dormitory revenue fund is budgeted to make a profit, expenditures outlined do not include all indirect or overhead costs. In 2014-15 the Reedley College dorm is expected to have revenues of \$507,770 and expenditures of \$470,865 resulting in an operational profit of \$36,905.

Internal Service Funds

Self-Insurance Fund

The district's self-insurance fund is currently used to receive premiums from the general fund and other

auxiliary operating funds to primarily disburse payments for long-term disability claims. Effective September 1, 2013, the district transitioned our long-term disability benefits from a self-insured plan to a purchased insurance provider plan. The district still maintains an obligation for the existing LTD claims established prior to the conversion date of the purchased insurance plan. The proposed budget reflects the premiums and operating costs for this benefit, as well as a transfer out to cover the cost of some anticipated vacation leave payoffs.

Retirement (OPEB) Fund

The district established this fund at the county to transfer monies to fund its Other Post Employment Benefit (OPEB) obligation for retired and current employees. The governmental accounting standards board (GASB) established statement numbers 43 and 45 related to the OPEB accounting and reporting requirements that mandates state and local governmental entities (including school districts) begin recognizing their OPEB obligation beginning with the 2007-08 fiscal year.

The district conducts an actuarial study every other fiscal year to determine its OPEB obligation with the most recent study being prepared as of July 1, 2012. The current study determined the present value of

future benefits (PVFB) for retirees and active employees is \$34.5 million with an actuarial accrued liability (AAL) of \$23.8 million (discount rate at 5.0%). The annual required contribution (ARC) is established at \$2.1 million. The ARC includes the “pay as you go” portion of the district’s current payment for retirees, the subsidized portion for retirees currently utilizing the district’s health plans, and payment for retirees and current employees based upon a 30-year amortization of the incurred, but not funded, cost for retirees and active employees.

GASB 43/45 does not mandate the funding of the OPEB obligation at this time, but does recommend funding the obligation. However, the accreditation standards for community colleges requires us to plan for and allocate appropriate resources for the payment of liabilities and future obligations, including OPEB, compensated absences and other employee related obligations. The Board and administration believed it to be prudent to begin funding the obligation made during previous negotiations to pay for a portion of the employee's retirement health costs. Furthermore, full GASB 43/45 compliance requires the district to deposit at a minimum its ARC contribution.

The Board approved the establishment of an irrevocable trust to be compliant with the GASB 43/45 guidelines. The California School Board

Association (CSBA) sponsored program was approved by the Board on August 2007 for the GASB 43/45-compliant irrevocable trust and Public Agency Retirement Services (PARS) was hired by CSBA to be the trust administrator with US Bank to manage the investments of the trust. Additionally the Board of Trustees formed a Retirement Board with oversight responsibility of the trust and its investments.

The SCCCD retirement board approved the transfer of \$5.7 million representing the 2006-07 and 2007-08 ARC payments into the irrevocable trust. In 2008-09, the OPEB contribution of \$2.8 million was transferred to the district controlled fund rather than the irrevocable trust account. In December 2013, the district transferred \$4.1 million to the irrevocable trust fund to fully fund the existing net OPEB obligation of approximately \$3.2 million, and to cover the anticipated amount needed to fund the 2013-14 obligation. The 2014-15 budget reflects the plan to transfer the remaining balance in the district’s retiree benefits fund to cover the current year’s obligation. The irrevocable OPEB trust and district retiree funds contain \$12.0 million and \$0.8 million respectively, as of June 30, 2014.

Bookstore Fund

The budgets for the campus' bookstores reflect the maintenance of existing services in the district, including operation of four retail stores in the district. The budgets reflect the necessary adjustments to the salary, benefits, and other operating expenses. The bookstore also budgets for the transfer of these funds used to support co-curricular activities. The bookstores are expected to generate approximately \$8.73 million in revenue with \$8.67 million in expenditures. The estimated profit of \$63,401 is mainly attributed to additional classes being offered and better control of inventory purchased.

Co-Curricular Accounts

The co-curricular expenditure budgets for each campus include provisions for athletics and athletic insurance, forensics, publications, etc. Major funding sources for co-curricular activities at both campuses are from gate receipts for athletic events and transfers from bookstores and campus allocations; in 2014-15 the budgeted bookstore transfer to campus co-curricular programs will be \$194,400. These accounts, although operating separately, are actually an extension of the general fund.

Direct Student Financial Aid Accounts

These accounts have been established at each campus for disbursing direct student financial aid, which consists primarily of PELL Grants, Supplemental Educational Opportunity Grant (SEOG) awards, Cal Grants, and Extended Opportunity Programs and Services (EOPS) awards. Funding is provided by the U.S. Department of Education, the California Student Aid Commission, and the California Community College Chancellor's Office. Projected expenditures and offsetting revenues are based on the best estimates at this time of approximately \$61.8 million.

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2014-15 FINAL BUDGET**

OTHER FUNDS & ACCOUNTS

	CAFE FUND	DORM FUND	SELF-INS FUND	OPEB FUND	BOOKSTORE		CO-CURRICULAR		FINANCIAL AID	TOTAL
					FCC	RC	FCC	RC		
REVENUE										
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$56,500,000	\$56,500,000
State	-	-	-	-	-	-	-	-	5,315,000	5,315,000
Local	682,409	507,770	230,000	5,000	5,436,830	\$ 3,298,394	252,239	8,000	-	10,420,642
Transfers In	160,000	-	-	-	-	-	409,400	129,000	-	698,400
TOTAL REVENUE	\$ 842,409	\$ 507,770	\$ 230,000	\$ 5,000	\$ 5,436,830	\$ 3,298,394	\$ 661,639	\$ 137,000	\$61,815,000	\$72,934,042
EXPENDITURES										
Classified Salaries	\$ 342,072	\$ 198,403	\$ -	\$ -	\$ 703,163	\$ 627,613	\$ -	\$ -	\$ -	\$ 1,871,251
Benefits	188,027	81,812	10,000	-	137,703	206,911	-	-	-	624,453
Materials & Supplies	256,000	24,000	-	-	3,826,465	2,110,796	101,064	68,575	-	6,386,900
Other Oper Expenses	56,310	166,650	360,000	-	500,000	364,772	560,575	68,425	-	2,076,732
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo & Transfers Out	-	-	330,000	840,569	140,400	54,000	-	-	61,815,000	63,179,969
TOTAL EXPENDITURES	\$ 842,409	\$ 470,865	\$ 700,000	\$ 840,569	\$ 5,307,731	\$ 3,364,092	\$ 661,639	\$ 137,000	\$61,815,000	\$74,139,305
INCREASE (DECREASE) IN NET ASSETS	\$ -	\$ 36,905	\$ (470,000)	\$ (835,569)	\$ 129,099	\$ (65,698)	\$ -	\$ -	\$ -	\$ (1,205,263)
NET ASSETS, JULY 1, 2014*	\$ 78,115	\$ 260,950	\$ 5,655,575	\$ 835,569	\$ 5,770,355	\$ 761,330	\$ 562,944	\$ 365,421	\$ -	\$14,290,259
NET ASSETS, JUNE 30, 2015*	\$ 78,115	\$ 297,855	\$ 5,185,575	\$ -	\$ 5,899,454	\$ 695,632	\$ 562,944	\$ 365,421	\$ -	\$13,084,996

* Unaudited

Capital Outlay
Projects

CAPITAL OUTLAY PROJECTS

Introduction

The district operates several components of its capital facilities projects in the capital outlay projects fund. Following is a summary of the various capital outlay programs accounted for.

State Funded Building Projects

The state of California provides funding for community college facilities expansion and remodeling based upon established criteria. Basically, districts become eligible for state-funded building programs based upon the number of students served and the population growth projections for the service area. Because the state has inadequate funding for meeting the capital facilities needs for education, there is a significant backlog of eligible projects waiting for funding.

The final phase of remodeling for the Old Administration Building, at Fresno City College was funded by the State. This project is complete, with the exception of minor construction in the amount of \$35,990.

Listed below is the State Funded Building project funded in 2014-15:

1. **Old Administration Building, Phase 3**, Fresno City College - \$35,990

Total State Funded Building Projects - \$35,990

The California Clean Energy Jobs Act (Proposition 39) Projects

The California Clean Energy Jobs Act (Prop 39) allocates funding for five fiscal years, beginning in fiscal year 2013-2014, for projects that will improve energy efficiency and expand clean energy generation in schools. Under this initiative, projects are identified and an application for funding is submitted to the California Energy Commission. The Energy Commission approves plans and distributes funds for the projects.

In the fiscal year 2013-2014, funds in the amount of \$922,748 were approved and distributed to SCCC. This project replaced exterior lighting district wide with high-efficiency LED lights. In the 2014-2015 fiscal year, the funding amount is expected to be

\$745,843, which will complete the districtwide exterior lighting replacement and install interior LED lighting at a portion of the Fresno City College campus.

Listed below is the Proposition 39 project funded in 2014-15:

1. **Exterior & Interior Lighting Upgrades**, District wide - \$745,843

Total Proposition 39 Funded Projects - \$745,843

Scheduled Maintenance and Hazardous Substance & Locally Funded Projects

In 2003-04 the state began funding scheduled maintenance along with instructional equipment in a block grant format. The funds are allocated based on actual reported FTES. In 2004-05 the budget added hazardous substances funding to the block grant format. During the 2009-10 through 2012-13 budget years, no funding was received from the state for scheduled maintenance or hazardous substance projects, which decreased the overall funding available to complete all the projects identified during those fiscal years. The district continued to maintain its facilities even without state support to ensure the

capital investment was not rendered obsolete through years of neglect and, more importantly, to provide a positive learning environment.

This year the state has provided \$1,748,676 in funding for scheduled maintenance projects, and is not requiring a district match this fiscal year. Additionally, the district will locally fund \$150,000 for the remaining scope of work required for the Clovis Community College Center Herndon Campus Remodel project, which includes ADA requirements, and \$500,000 for pavement rehabilitation.

Listed below are the scheduled maintenance & local projects funded in 2014-15:

1. **Replace Air Conditioning Pans at Cafeteria**, Reedley College - \$42,000
2. **Fire Alarm Upgrade**, Reedley College - \$95,000
3. **Fire Alarm Upgrade**, Fresno City College - \$115,000
4. **Repair Chill Water Loop (Campus wide)**, Reedley College - \$53,000
5. **Replace South Underground Hot Water Loop**, Fresno City College - \$315,000

6. **Underground & Cafeteria Sewer Repair**, Reedley College - \$53,000
7. **Replace Emergency Generators & Transfer Switches at Cafeteria, Math/Science, Gym, & Theatre**, Fresno City College - \$68,000
8. **Animal Science Exterior Siding Replacement**, Reedley College - \$105,000
9. **Replace Toilet Partitions**, Reedley College - \$53,000
10. **Replace Main Electrical Panel**, CTC - \$21,000
11. **Replace Pneumatic Controls**, District Office - \$10,000
12. **Sewer Repairs**, Fresno City College - \$42,000
13. **Replace Pool Pump**, Fresno City College - \$16,000
14. **Recoat Portable Roofs 4A-4E**, Madera Center - \$32,000
15. **Reroof Utility Building**, Reedley College - \$106,000
16. **Seating Repairs, Old Administration Building Auditorium**, Fresno City College - \$15,000
17. **Security System Upgrades**, Fresno City College - \$94,000
18. **Replace Boiler, Utility Building**, Reedley College - \$80,000
19. **Reroof Weight Room & Gym Equipment Room**, Reedley College - \$165,000
20. **Replace Sidewalks/Concrete**, Fresno City College - \$55,000
21. **Replace Sidewalks/Concrete**, Madera Center - \$11,000
22. **Replace Sidewalks/Concrete**, Reedley College - \$20,676
23. **Replace Fiberglass Roof at Racquetball Courts**, Reedley College - \$42,000
24. **Replace Underground Security and Fire Cable**, CTC - \$35,000

25. **Clean and Calibrate Switchgear**, Fresno City College - \$105,000

26. **Pavement Rehabilitation**, District wide - \$500,000

27. **Remodel & ADA Requirements**, Clovis Community College Center, Herndon Campus - \$150,000

Total Scheduled Maintenance/Hazardous Substance & Locally Funded Projects - \$2,398,676

Campus Reserve Projects

For the second consecutive year, campuses are funding capital improvement projects with their campus reserves. Projects are identified as safety, scheduled maintenance, instructional, student success, and non-instructional equipment.

Listed below are the campus reserve projects scheduled for this year:

1. **Safety and Security Improvements, Campus Wide**, Fresno City College - \$207,221

2. **Replace Bleachers and Building Upgrades, Gym**, Fresno City College - \$662,281

3. **Installation of Alarm Systems and Security Cameras in OAB building**, Fresno City College - \$50,000

4. **Painting, Carpeting and Window Coverings Campus Wide**, Fresno City College - \$110,000

5. **Veteran's Center Remodel, Northeast Corner of Building A**, Fresno City College - \$195,000

6. **Remodel of Dental Hygiene (Phase 2), Health Science Building**, Fresno City College - \$312,896

7. **Concrete Improvements, Gymnasium Exterior**, Fresno City College - \$100,000

8. **Calworks Remodel**, Fresno City College - \$80,000

9. **Concrete Improvements, Social Science Exterior**, Fresno City College - \$12,000

10. **Security and Door Lock Improvements, Campus Wide**, Reedley College - \$145,977

11. **Remodel of Humanities Building, Rooms 63, 64 and 65**, Reedley College - \$150,000

12. **Remodel Financial Quick Stop and Flexible Advising Center, Student Services**, Reedley College - \$305,000

13. **Construction of Herdsman Housing**, Reedley College - \$506,022

14. **Pool Fill-in**, Reedley College - \$85,000

15. **Refurbish Science Labs**, Reedley College - \$50,000

16. **Kiln Cover**, Reedley College - \$50,000

17. **Music Building**, Reedley College - \$100,000

18. **Restroom Upgrade**, Oakhurst Campus - \$50,000

19. **Sidewalks**, Oakhurst Campus - \$50,000

20. **Construction of Sidewalk, South Entrance Roadway**, Clovis Community College Center - \$112,355

21. **Construction of Soccer Field**, Clovis Community College Center - \$124,768

22. **Security Upgrades**, Clovis Community College Center - \$65,000

Total Campus Reserve Projects - \$3,523,520

**SUMMARY
2014-15 BUDGET
CAPITAL OUTLAY PROJECTS**

State Funded Projects:

Building - Old Administration Building, Phase 3	\$ 35,990	
Proposition 39 - Energy Projects	<u>745,843</u>	
TOTAL		\$ 781,833

Scheduled Maintenance and Local Projects:

Schedule Maintenance and Repair / Local Projects	\$ 2,398,676	
Facilities Consultants	<u>150,000</u>	
TOTAL		\$ 2,548,676

Campus Reserve Projects

Safety, Schedule Maintenance, Instructional, Student Success and Non-Instructional Equipment	<u>\$ 3,523,520</u>	
TOTAL		<u>\$ 3,523,520</u>
GRAND TOTAL		<u>\$ 6,854,029</u>

Measure E
Projects

MEASURE E PROJECTS

Introduction

In November 2002 voters passed Measure E, a \$161.0 million local bond measure for the district. The district received \$20.0 million from the initial bond sale in the summer of 2003. The initial issuance was followed by a second issuance of \$25.0 million in the summer of 2004, a third issuance of \$66.0 million in the summer of 2007, and a fourth issuance of \$20.0 million in the summer of 2009. This leaves a balance of \$30.0 million yet to be sold from the Measure E program designated for the southeast site.

In March of 2012 the district refunded approximately \$23.8 million of the earlier issued general obligation bonds to take advantage of the current low interest rates. The bond refunding does not provide savings directly to the district, but it is anticipated to save the district's taxpayers approximately \$2.3 million over the term of the bonds.

In addition to the Measure E bond funding, the District and Foundation transferred funds to the Measure E Capital Projects Fund to provide the resources needed to supplement the local bond

funding primarily for the Old Administration Building renovation.

Following are a list of the on-going and pending projects and the current year projected expenditures for the Measure E Fund. The amounts budgeted for the current fiscal year are utilizing the remaining funds contributed by the district and foundation to supplement the original bond funds, as all issued bond funds have been exhausted:

1. **Southeast Site, Phase 1 - \$0**

The Southeast Site Phase I project is estimated to cost approximately \$79.4 million. The project will be funded with \$31.0 million of District Measure E bond funds, along with a state match of \$48.4 million. The state needs to pass a statewide bond to provide the district the resources to be able to move forward on this project. The next opportunity for a statewide bond will be in November 2014. Statewide bonds are placed on the ballot in even numbered years for voter approval. The last statewide bond on the ballot was in 2006, which passed with nearly 57 percent support. No bonds were submitted for statewide voter consideration in 2008, 2010, or 2012.

2. **Remodel Building A, B, Portables, Clovis Community College Center, Herndon Campus - \$1,031,731**

This project will replace the HVAC units at Building A, remodel the classrooms throughout the campus. Furnishings and technology equipment will be purchased to complete the renovation for classroom instruction.

3. **Parking & Landscape Upgrades, Old Administration Building (OAB), Fresno City College - \$31,529**

This project will remediate the west lawn of the campus adjacent to the OAB and reconfigure the parking area to the north of OAB.

4. **Infrastructure & Technology Upgrades, Reedley College - \$9,620**

This project will upgrade technology infrastructure and equipment, including telecom rooms upgrades and modifications, secondary effects, fiber, cabling, computers, audio visual systems, security, paging systems, software, and hardware.

5. **Technology Upgrades, Madera Center - \$48,000**

This project will upgrade technology infrastructure and equipment, including computers, audio visual systems, security, paging systems, and software.

6. **Student Center Remodel, Madera Center - \$352,623**

This project will remodel the cafeteria within the student center along with acoustical upgrades in the large group instructional classroom and minor modifications to the bookstore buyback entrance.

Total Measure E Projects - \$1,473,503

**SUMMARY
2014-15 BUDGET
MEASURE E PROJECTS**

Remodel Building A, B, Portables, Clovis Community College Center - Herndon Campus (C, FE)**	\$1,031,731
Parking & Landscape, Old Administration Building, Fresno City College (C)**	31,529
Infrastructure & Technology Upgrades, Reedley College (C)**	9,620
Technology Upgrades, Madera Center (C, FE)**	48,000
Student Center Remodel, Madera Center (C, FE)**	<u>352,623</u>
 TOTAL	 <u>\$1,473,503</u>

Legend:

Construction (C); Furniture and Equipment (FE)

** Utilizing District/Foundation contributed funds

Glossary of Financial Terms

Allocation: Division or distribution of resources according to a predetermined plan.

Annual Required Contributions (ARC): The employer's periodic required contributions to an OPEB plan.

Apportionment: Federal, state or local monies distributed to college districts or other governmental units according to legislative and regulatory formulas.

Basic Aid Districts*: There are a few districts in which the property tax revenues generated in the district are equal to or greater than the state allocation amount generated through the state apportionment formula. They receive the amount of the revenue generated from local property tax and fee revenues, and are known as "basic aid districts." In 2007-2008, Marin, Mira Costa, and South Orange County fell into this category.

Budget Document: A written statement translating the educational plan or programs into costs, usually for one future fiscal year, and estimating income by sources to meet these costs.

Budget Act: The legislative vehicle for the State's appropriations. The Constitution requires it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

Capital Outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical Funds: Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low income (EOPS), scheduled maintenance, and instructional equipment.

Contingencies Fund (also Undistributed Reserve): That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to transfer to other specific appropriations as needed during the fiscal year.

Cost of Living Adjustments (COLA): An increase in funding for revenue limits or categorical programs tied to increases in the cost of living. Current law ties COLAs to indices of inflation, although different amounts may be appropriated by the legislature.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period.

Discount Rate: The interest rate used to adjust for the time value of money.

* In 2011-12 San Mateo County became a Basic Aid District

Glossary of Financial Terms

Disabled Student Programs & Services (DSPS): Categorical or restricted funds designated to provide services that integrate disabled students into the general college program.

Employee Benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and worker's compensation payments. These amounts are over and above the gross salary. While not paid directly to employees, they are a part of the total cost of employees.

Ending Balance: A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

Enrollment Cap: A limit on the number of students (FTES) for which the state will provide funding.

Enrollment Fee: Charges to resident students for instructional costs; established in the annual budget act.

Equipment: Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon.

Estimated Income: Expected receipt or accruals of monies from revenue or non-revenue sources (abatements, loan receipts) during a given period.

Expenditures: Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Extended Opportunity Programs and Services (EOPS): Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON): The annual figure provided to each district by the Chancellor's Office for the number of full-time credit faculty positions required to comply with 75/25 goals.

Fee: A charge to students for services related to their education. The System Office annually publishes a list of mandated, authorized, and prohibited fees.

Fifty-Percent Law: Requires that fifty percent of district expenditures in certain categories are spent for classroom instruction. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

Financial Stability: Utilization of available resources (revenues) to address the obligations or needs (expenditures) for the current and future periods (multi-year) of the organization.

Final Budget: The district budget that is approved by the board in September, after the state allocation is determined.

Glossary of Financial Terms

Fiscal Year: Twelve calendar months; for governmental agencies in California, it begins July 1 and ends June 30. Some special projects have a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Full-Time Equivalent Students (FTES): An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, generally 15 semester credit hours. Full-time equivalent student (FTES) is the workload measure used to compute state funding for California Community Colleges.

General Fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General Reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

Governor's Budget: The Governor proposes a budget for the state each January, which is revised in May (the May Revise) in accordance with updated revenue projections.

Indirect Expenses or Costs: The elements of cost necessary in the production of a good or service not directly traceable to the product or service. Usually these costs relate to expenditures not an integral part of the finished product or

service, such as rent, heat, light, supplies, management, and supervision.

Lottery Funds: The share of income from the State Lottery, which has added about 1-3 percent to community college funding. A minimum of 34 percent of state lottery revenues must be used for "education of pupils."

Mandated Costs: Expenditures that occur as a result of (or are mandated by) federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise: The Governor revises his or her budget proposal in May in accordance with up-dated projections in revenues and expenses.

Noncredit: Courses taught for which no college credit is given. Adult education and basic English as a Second Language are two examples. The state reimbursement for noncredit education is less than for credit courses.

OPEB: Other Post Employment Benefits include postemployment healthcare benefits, and all Post Employment Benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Operating Expenses: Expenses related directly to the fund's primary activities.

Operating Income: Income related directly to the fund's primary activities.

Glossary of Financial Terms

Pay-As-You-Go: A method where a sponsor recognizes plan costs and contributes to a plan equal to the current year's benefit outlay. A sponsor using "Pay-As-You-Go" does not fund for future OPEB payments.

Present Value of Future Benefits: The value, discounted to the valuation date, of all benefits estimated to be payable on or after the valuation date.

Proposition 13: An initiative passed in June 1978 adding Article XIII A to the California Constitution. It provided that tax rates on secure property were restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 39: An initiative passed in 2000 that reduced the voting threshold required for local bonds from two-thirds to 55% and added conditions for proposing and using bond funds.

Proposition 98: An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and the community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not been maintained.

Reserves: Funds set aside in the college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different

categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds: Money that must be spent for a specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called "designated" or "committed" to differentiate them from those restricted by external agencies. Examples of restricted funds include the federal vocational education act and other federal program funds; state "categorical" programs such as those for disabled and disadvantaged students' state monies targeted for specific purposes, such as instructional equipment replacement; grants for specific programs; and locally generated revenues such as the health and parking fees.

Retiree Health Benefits: Benefits provided to retirees provide health insurance, negotiated through collective bargaining. Also called "Other Post Employment Benefits."

Revenue: Income from all sources.

Revolving Fund: A revolving cash account used to secure or purchase services or materials.

Shortfall: An insufficient allocation of money, which will require additional appropriations, reduction in expenditures, and/or will result in deficits.

Glossary of Financial Terms

Stabilization Funding: Districts that experience enrollment decline are held harmless for any revenue loss in the year the enrollment decline occurs, and the district is funded to its base enrollment. In the year immediately following the year of decline, the revenue associated with the enrollment decline (stabilization funding) will be reduced from a district's base revenue if the district has not restored the enrollment. (Education Code Section 84750.5)

State Apportionment: An allocation of state money paid to a district on a monthly basis once the state budget is enacted.

STRS (CalSTRS) California State Teachers' Retirement System: State law required school district employees, school districts, and the State contribute to the fund for full-time academic employee.

Structural Deficit: Budgeted expenditures exceed budgeted revenues over an extended period of years.

Student Financial Aid Funds: Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, and the state funded EOPS grants and fee waiver programs.

Sustainability: Utilization of available resources (revenues) to address the obligations or needs (expenditures) of the organization for the current and future periods (multi-year).

Tentative Budget: The budget approved by the board in June, prior to when state allocations have been finalized.

Title 5, California Code of Regulations: The section of the California Administrative Code that regulates community college. The Board of Governors adopts Title 5 regulations.

Unfunded FTES: FTES generated in excess of the enrollment/FTES cap.

Unrestricted Funds: Generally those monies of the General Fund not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.