



WEST
HILLS
COMMUNITY
COLLEGE
DISTRICT

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

West Hills Community College District

2010-2011

Adopted Budget

Report

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

TO: Board of Trustees

Presented for your review and approval is the West Hills Community College District FY 2010-2011 Adopted Budget.

GENERAL FUND 11 - Unrestricted:

The WHCCD Adopted budget provides:

- * Restoration of Furloughs
- * Step Raises for all Staff
- * Beginning Balance of \$ 4.1 million which is 12.6 % of the 09-10 FY ending fund balance
- * No FTES Growth
- * No Cost of Living Adjustmment (COLA)
- * No proposed change to the \$26/unit fee

The Legislative process currently ongoing in Sacramento may impact the California Community College System. The budget process is working its way through committees and due to an election year we may not see any budget until late in the fall.

- * \$19.1 Billion dollar statewide deficit
- * \$ 80 M dollar base reduction from 07-08 which translates into insufficient resources to fund FTES restoration
- * \$ 35 M dollar federal ARRA funds eliminated (one-time only) with no identified funding replacement
- * \$ 22 M dollar negative COLA reduction
- * \$ 20 M dollar Prop 98 CTE reduction (however ALL SB 1133 resources redirected to CTE)
- * \$ 10 M dollar reduction to each Categorical program (EOPS/PT faculty)
- * \$ 26 M dollar reduction to CalWorks

All of these items are subject to continuing legislative review and analysis and already the Senate and Assembly have different budget plans being submitted to the Conference Committee.

GENERAL FUND 12 - Restricted:

The tentative budget being presented for GF 12 Restricted Funds is based on the last years actual budget amounts, less federal American Recovery Resources Act (ARRA) funds, which have been eliminated, no cola, and no growth funds are included as these are subject to Legislative action. Categorical program budgets will be modified and revised based on official allocation notices, which are usually received September thru October.

While the Governor's May revise included 50% funding reductions to EOPS, CalWorks, CTE as well as application of negative COLA to DSPS, it does not appear that these will make it through the legislative process.

The following pages summarize the District's 2010-2011 adopted budget information.

ACTION:

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

When the legislature finally passes a budget we will bring back any mid year adjustments for approval to reflect those changes where applicable.

FY 2010-2011 Adopted Budget Forms

- ◆ FY 2010-2011 Adopted Budget – Unrestricted Page 1

- ◆ FY 2010-2011 Adopted Budget – Restricted Page 2

- ◆ FY 2010-2011 Capital Outlay Budget Page 3

System Reports:

- ◆ Budget Summary by Class, Fund Page 4
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- ◆ Budget Summary by Fund, Class, Category Page 9-18

WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2010-11
General Fund - Unrestricted

FTES:

Funded Base 2009-10	4,985.13	
Actual FTES 2009-10	5,457.69	
Funded Based 2010-11		4,985.13
Growth 2010-11 @ 0%		-
Total FY 2010-11 FTES:		4,985.13

ESTIMATED BEGINNING BALANCE: **\$ 4,100,000**

REVENUES:

Estimated Apportionment	\$ 25,272,790	
Growth - none	\$ -	
COLA - none	\$ -	
		Revised Base: \$ 25,272,790
Property Taxes:		\$ 2,973,671
Enrollment Fees:		\$ 973,305
Lottery (Unrestricted)	\$ 580,382	
Interest	\$ 60,000	
Non-resident tuition fee	\$ 320,000	
Foreign Student tuition fee	\$ 630,000	
Other	\$ 416,524	
Part-Time Fac. Compensation	\$ 106,357	
		Total Misc. Revenue: \$ 2,113,263

Beginning Balance & Revenues: \$ 35,433,029

EXPENDITURES:

Expenditure Base from prior year Adopted budget **\$ 28,018,421**

Adopted Budget Changes:

Salary & Benefits Changes	\$ 198,948	
Other mandated increases	\$ 318,921	
Budget reductions	\$ (324,789)	
		Sub-Total Adopted Budget Changes: \$ 193,080

Tentative Budget Changes:

Salary & Benefits Changes	\$ 2,396,651	
Other mandated increases	\$ 1,500,773	
Budget reductions	\$ (1,153,350)	
		Sub-Total Tentative Budget Changes: \$ 2,744,074

Transfers-out

CWS District match	\$ 150,000	
SEOG District match	\$ 50,000	
Farm of the Future	\$ 277,077	
Residence Halls	\$ 14,563	
Cafeteria - Coalinga	\$ -	
Snackbar - Lemoore	\$ 48,523	
Foundation	\$ 222,769	
Categorical Programs - Coalinga	\$ -	
Categorical Programs - Lemoore	\$ 300,219	
Capital Outlay-ongoing funding of match for CCCO approved projects	\$ 500,000	
COPS Annual costs	\$ 89,000	
DSPS Match (Cap Outlay Fund) - Coalinga	\$ 13,250	
DSPS Match (Cap Outlay Fund) - Lemoore	\$ -	
		Sub-Total Transfers out: \$ 1,665,401

Contingency/Reserve

Represents = 8.97% of \$31,333,029 revenue **Reserve: \$ 2,812,053**

Total Expenditures & Reserve: \$ 35,433,029

GENERAL FUND 12 - Restricted FY2010-11

Categorical Program budgets are prepared based on Chancellor's Office 2009-10 allocation notices, minus the Federal ARRA funding.
Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

065 – Sr. House Painting – Coalinga	\$	65,000
103 – Kings County CalWorks	\$	176,500
107 – FAWIC/Contract Ed	\$	98,733
113 – WIA-Adult/Dislocated Workers/One Stop/Adult	\$	670,097
114 – FAWIC/Non Tuition/PT/ITA	\$	44,000
116 – WIA-ARRA/Adult/Dislocated Workers - carryover	\$	174,171
117 - WIA-Year Round Youth	\$	461,347
120 – Student Supprt Srv, One Step Beyond - carryover	\$	34,995
124 – Title IV-Camp	\$	423,000
125 – Title V-LMC Lemoore - Year 5 of 5	\$	68,639
128 – Title V-WHC/Merced - Year 5 of 5	\$	701,474
130 – Upward Bound - Coalinga - Year 3 of 4	\$	262,367
133 – Upward Bound/Math & Science-Lemoore - Year 3 of 4	\$	250,000
134 – Upward Bound - Lemoore - Year 4 of 4	\$	250,000
138 – Upward Bound/Math & Science-Coalinga - Year 4 of 4	\$	250,000
140 – Fed/College Work Study	\$	190,000
CWS District Match	\$	150,000
144 – Federal Econ Stimulus/Allied Health - Year 2 of 2	\$	300,000
145 – USDOT/Truck Driving	\$	87,360
149 – Federal High School Equivalency	\$	475,000
159 – TANF	\$	66,230
160 – VTEA T1B	\$	290,852
162 – VTEA Tech Prep	\$	153,296
164 – VTEA 1B - Vocation & Technology	\$	300,000
165 – VTEA State Leadership	\$	138,000
181 – Avenal HS After School Program	\$	205,000
182 – USDA & HS/ARRA/ePathways - carryover	\$	135,000
183 – 21st Century-Liberty MS After School Program	\$	537,500
192 – DOLP/ARRA/Pathways - ends 12/11	\$	1,500,000
193 – USDA Careers in Biotechnology - Year 2	\$	194,578
194 – EDD-Veterans VEAP 15% & 25%	\$	396,666
200 – EOPS	\$	537,766
202 – CARE	\$	133,791
206 – Staff Diversity	\$	4,670
208 - Matriculation	\$	349,936
210 – DSPS	\$	570,209
212 – BFAP Financial Aid	\$	294,952
214 – Lottery Restricted	\$	106,688
220 – CalWORKS	\$	142,893
222 - CalWORKS Workstudy	\$	42,992
227 - Basic Skills/Immigrant Education, plus carryover	\$	337,181
233 - SB 1133 One time funds carryover	\$	19,460
244 – Incumbent Workers Training ended, carryover	\$	172,746
246 – Nursing Education Program CTE ended, carryover	\$	48,702
269 – Avenal After-School Program	\$	264,000
270 – ECE Consortium	\$	10,000
273 – Lemoore After School Program	\$	347,760
291 – Industry Driven Regional Training, ended, carryover	\$	2,418
293 – ITF Job Development, ended, carryover	\$	2,419
296 – Middle College High School	\$	84,604
299 – Career Advancement Academy, ended, carryover	\$	67,197

Total Restricted Funds: **\$ 12,590,189**

FY 2010-2011 CAPITAL OUTLAY BUDGETS

FUND 41 - REVENUES:

48010	Est. Beginning Balance (includes Ag Sci CD/SFID MUSC carryover)	\$	(12,067,683)
48651	Community College Construction Funds	\$	(18,796,368)
48652	Scheduled Maintenance Revenues	\$	-
48861	Interest	\$	(113,000)
48982	SFID #1 Funds	\$	(1,260,000)
48983	SFID #2 Funds	\$	(984,188)
48985	SFID #3 Funds	\$	(288,744)
48981	Interfund Transfer In	\$	(513,250)
		\$	<u>(34,023,233)</u>

FUND 41 - EXPENSES:

Coalinga College Projects	\$	15,501,129
NDC Projects	\$	1,260,000
Lemoore College Projects	\$	15,365,647
District Projects	\$	160,000
	\$	<u>32,286,776</u>

Ending Balance: \$ (1,736,457)

1. WHC COALINGA PROJECTS:

District No:	Project	Project budget for 2010-11	State, Fed., Loan or SFID funds	Local Funds Needed
41 232	Coalinga/Ag/DO/NDC Scheduled Maint. Projs	\$ 104,388	\$ 52,188	\$ 52,200
41 301	WHC Master Planning/CEQA Projects	\$ 50,000	\$ 50,000	\$ -
41 312	WHC Elm Street Improvements, Ph 1	\$ 280,000	\$ 280,000	\$ -
41 315	WHC City Soccer Fields	\$ 282,000	\$ 282,000	\$ -
41 327	WHC SAM Building FPP	\$ 20,000	\$ 20,000	\$ -
41 329	WHC Residence Halls, Phase 2	\$ 300,000	\$ 300,000	\$ -
41 759	WHC Wellness Center Project	\$ 2,818,167	\$ 1,395,350	\$ 1,422,817
41 786	WHC Ag Science Facilities Project	\$ 11,633,324	\$ 9,405,000	\$ 2,228,324
41 796	DSPS ADA Projects - Coalinga/NDC	\$ 13,250	\$ -	\$ 13,250
COALINGA PROJECTS TOTAL:		\$ 15,501,129	\$ 11,784,538	\$ 3,716,591

2. NDC PROJECTS:

District No:	Project	Project budget for 2010-11	State, Fed., Loan or SFID funds	Local Funds Needed
41 401	NDC Master Planning/CEQA Projects	\$ 65,000	\$ 65,000	\$ -
41 410	NDC Interior, Phase 1	\$ 50,000	\$ 50,000	\$ -
41 412	NDC Video Surveillance	\$ 100,000	\$ 100,000	\$ -
41 413	NDC Land Acquisition Ph 1	\$ 250,000	\$ 250,000	\$ -
41 416	NDC San Joaquin Ph 1	\$ 350,000	\$ 350,000	\$ -
41 417	NDC Parking Lot Development	\$ 225,000	\$ 225,000	\$ -
41 428	NDC Building/Center Expansion FPP	\$ 20,000	\$ 20,000	\$ -
41 429	NDC Photo Voltaic Project	\$ 200,000	\$ 200,000	\$ -
NDC PROJECTS TOTAL:		\$ 1,260,000	\$ 1,260,000	\$ -

3. WHC LEMOORE PROJECTS:

District No:	Project	Project budget for 2010-11	State, Fed., Loan or SFID funds	Local Funds Needed
41-232	Lemoore/NAS Scheduled Maintenance	\$ 153,744	\$ 68,744	\$ 85,000
41 501	WHL Master Planning/CEQA Projects	\$ 50,000	\$ 50,000	\$ -
41 510	WHL Student Center Building FPP	\$ 100,000	\$ 100,000	\$ -
41 514	WHL Field Sports Project FPP	\$ 50,000	\$ 50,000	\$ -
41 539	WHL 100 Bldg/Student Srvs Expansion FPP	\$ 20,000	\$ 20,000	\$ -
41 716	WHL Multi-Sports Complex	\$ 14,991,903	\$ 7,996,018	\$ 6,995,885
41 796	DSPS ADA Projects - Lemoore	\$ -	\$ -	\$ -
LEMOORE PROJECTS TOTAL:		\$ 15,365,647	\$ 8,284,762	\$ 7,080,885

4. DISTRICT OFFICE PROJECTS

District No:	Project	Project budget for 2010-11	State, Fed., Loan or SFID funds	Local Funds Needed
41 601	DO Master Planning/CEQA Projects	\$ 60,000	\$ -	\$ 60,000
41 610	DO Building, Phase 1	\$ 100,000	\$ -	\$ 100,000
DISTRICT PROJECTS TOTAL:		\$ 160,000	\$ -	\$ 160,000

Budget Summary Report

Proposed Adopted 2010-2011

07/01/10 to 6/30/11

Summary By: Class, Fund

GL Account No:	Description	FY06-07 Actuals	FY07-08 Actuals	FY08-09 Actuals	FY09-10 Adopted	FY10-11 Tentative	FY10-11 Adopted
Fund: 11	G/F Unrestricted	\$ (38,352,708)	\$ (36,289,478)	\$ (35,354,753)	\$ (31,405,309)	\$ (35,006,867)	\$ (35,433,029)
Fund: 12	G/F Restricted	\$ (8,868,269)	\$ (11,696,779)	\$ (12,846,217)	\$ (15,196,323)	\$ (12,097,339)	\$ (12,590,189)
Fund: 31	Bookstore	\$ (2,232,711)	\$ (2,399,513)	\$ (781,560)	\$ -	\$ -	\$ -
Fund: 32	Cafeteria	\$ (864,262)	\$ (1,012,155)	\$ (1,027,161)	\$ (778,293)	\$ (845,619)	\$ (886,204)
Fund: 33	Child Development Center	\$ (4,595,922)	\$ (5,416,650)	\$ (5,915,951)	\$ (5,213,384)	\$ (5,780,715)	\$ (5,780,715)
Fund: 34	Farm	\$ (543,067)	\$ (539,629)	\$ (533,909)	\$ (469,836)	\$ (405,777)	\$ (405,777)
Fund: 39	Residential Living	\$ (606,788)	\$ (654,552)	\$ (567,974)	\$ (509,800)	\$ (543,019)	\$ (543,019)
Fund: 41	Capital Projects	\$ (8,345,800)	\$ (9,253,406)	\$ (13,368,663)	\$ (38,510,667)	\$ (31,345,921)	\$ (34,023,233)
Fund: 71	ASB Fund	\$ (29,845)	\$ (28,850)	\$ (29,710)	\$ (26,709)	\$ (28,456)	\$ (28,456)
Fund: 74	Financial Aid	\$ (7,058,331)	\$ (8,195,958)	\$ (9,718,151)	\$ (8,154,031)	\$ (11,471,371)	\$ (11,471,371)
Fund: 75	Scholarship and Loan	\$ (175,801)	\$ (193,548)	\$ (167,258)	\$ (197,713)	\$ (188,034)	\$ (188,034)
Fund: 78	OPEB/GASB 45	\$ (700,000)	\$ (300,000)	\$ (400,000)	\$ (100,000)	\$ (1,571,772)	\$ (1,571,772)
Fund: 79	Clubs and Trusts	\$ (39,883)	\$ (39,049)	\$ (37,900)	\$ (39,927)	\$ (37,900)	\$ (37,900)
Fund: 83	Foundation	\$ (177,197)	\$ (284,194)	\$ (452,688)	\$ (222,769)	\$ (222,769)	\$ (222,769)
Class: 4	Revenues	\$ (72,590,584)	\$ (76,303,761)	\$ (81,201,895)	\$ (100,824,761)	\$ (99,545,559)	\$ (103,182,468)
Fund: 11	G/F Unrestricted	\$ 38,352,708	\$ 36,289,478	\$ 35,354,753	\$ 31,405,309	\$ 35,006,867	\$ 35,433,029
Fund: 12	G/F Restricted	\$ 8,868,269	\$ 11,696,779	\$ 12,846,217	\$ 15,196,323	\$ 12,097,339	\$ 12,590,189
Fund: 31	Bookstore	\$ 2,232,711	\$ 2,399,513	\$ 781,560	\$ -	\$ -	\$ -
Fund: 32	Cafeteria	\$ 864,262	\$ 1,012,155	\$ 1,027,161	\$ 778,293	\$ 845,619	\$ 886,204
Fund: 33	Child Development Center	\$ 4,595,922	\$ 5,416,650	\$ 5,915,951	\$ 5,213,384	\$ 5,780,715	\$ 5,780,715
Fund: 34	Farm	\$ 543,067	\$ 539,629	\$ 533,909	\$ 469,836	\$ 405,777	\$ 405,777
Fund: 39	Residential Living	\$ 606,788	\$ 654,552	\$ 567,974	\$ 509,800	\$ 543,019	\$ 543,019
Fund: 41	Capital Projects	\$ 8,345,800	\$ 9,253,406	\$ 13,368,663	\$ 38,510,667	\$ 31,345,921	\$ 34,023,233
Fund: 71	ASB Fund	\$ 29,845	\$ 28,850	\$ 29,710	\$ 26,709	\$ 28,456	\$ 28,456
Fund: 74	Financial Aid	\$ 7,058,331	\$ 8,195,958	\$ 9,718,151	\$ 8,154,031	\$ 11,471,371	\$ 11,471,371
Fund: 75	Scholarship and Loan	\$ 175,801	\$ 193,548	\$ 167,258	\$ 197,713	\$ 188,034	\$ 188,034
Fund: 78	OPEB/GASB 45	\$ 700,000	\$ 300,000	\$ 400,000	\$ 100,000	\$ 1,571,772	\$ 1,571,772
Fund: 79	Clubs and Trusts	\$ 39,883	\$ 39,049	\$ 37,900	\$ 39,927	\$ 37,900	\$ 37,900
Fund: 83	Foundation	\$ 177,197	\$ 284,194	\$ 452,688	\$ 222,769	\$ 222,769	\$ 222,769
Class: 5	Expenses	\$ 72,590,584	\$ 76,303,761	\$ 81,201,895	\$ 100,824,761	\$ 99,545,559	\$ 103,182,468
Excess Deficit (Revenue) over Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

