



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

2009-10

Adopted Budget

Report

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www.westhillscollge.com

9800 Cody Street Coalinga, CA 93210 559.934.2160 FAX 559.934.2816

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2009-10 Budget Adoption Status Report

- (September 2008): The legislature passed a budget 85 days after the deadline, which was a record breaking time. While the budget was passed there was a deficit of over \$ 4 billion that needed to be addressed during the year.
- (November 6, 2008): The Governor calls for an emergency session and declares a fiscal emergency stating it is estimated General Fund revenues shortfall of at least \$ 11.2 billion for 2008-09 fiscal year and also states that 2009-10 will see an additional shortfall of \$ 13 billion.
- (December 2008) The Governor met with the Democratic leadership on New Year's Eve to propose a budget adjustment to deal with the \$ 41.6 billion shortfall over 18 months. The proposal contained a combination of spending cuts and revenue enhancements.
- (January 7, 2009) The Governor's 2009-10 budget released on New Year's Eve has not been vetoed in hopes to spur the Legislature to approve a plan by February 1, 2009. This brings the State closer to running out of cash during February thus additional pressure for the Legislature to take action.
- (February 12, 2009) The legislature passed an 18 month budget that covers the remaining 6 months of the 08-09 fiscal year as well as the 09-10 fiscal year; however, this budget is contingent upon voters approving several propositions that will add about \$ 11 billion to the budget in order to balance. If any of these fail then the balanced budget is at risk.
- (March 13, 2009) The California Legislative Analyst's Office announced the budget that was just passed 30 days ago is already short about \$ 8 billion for the current 08-09 fiscal year.
- (May 14, 2009) The Governor announced his May Revision budget proposal. The May Revision assumes the ballot measures pass, he provides a contingency proposal for if the measures fail. The base proposal (measures pass) projects a \$ 15.4 billion budget shortfall. The contingency proposal (measures fail) projects a \$ 21.3 billion budet shortfall.
- (May 19, 2009) Voters rejected by about a 65% margin any new taxes to balance the budget. It is now back to the drawing board as to the next round of cuts.
- (May 21, 2009) The Governor proposes \$ 5.5 billion in additonal budget cuts, beyond those in the May Revise.
- (June 11, 2009) The California Community College League announces that the budget shortfall is now pegged at about \$ 30 billion.
- (June 16, 2009) The State Budget Conference Committee finalizes and announces their plans for an education budget which will go to the Senate and Assembly floor for their versions. This budget contained current year (08-09) deferrals \$ 115 million; cuts of an additional \$ 630 million, increase student fees from \$ 20 to \$ 26 per unit; and cut categoical programs by 16% and 32%.
- (June 23, 2009) The West Hills CCD Board of Trustees adopt the Tentative 2009-10 Budget based on estimated Budget Conference Committee figures provided by the CCLC.

(June 29, 2009) The State Senate fails to pass three budget bills presented by Democratic and Republican senate leaders. State Controller John Chiang announces the state would be forced to issue over \$ 3 billion in IOU's in July if a budget is not approved by midnight June 30.

(July 22, 2009) CCCO issues 2009-10 Preliminary Advance Apportionment Notice for July based on preliminary assumptions as no budget agreement reached.

(July 24, 2009) The legislature passes a budget that includes 31 separate bills and contains \$ 15.3 billion in cuts; \$ 4 billion in revenue accelerations and fees; \$ 2.7 billion in funding shifts and deferrals; and \$ 2.1 billion in new borrowing. The package also contains a reserve of \$ 921 million. Student fees will be \$ 26 per unit. Community Colleges received 8% maintenance of effort from Prop 98 funds which is less than the 11% proportional share. There is a shortage of \$ 11.2 billion from Prop 98 that will be funded after the revenues have rebounded which will not likely occur until 2012-13 fiscal year. The bill now goes to the Governor for signature.

(July 28, 2009) The Governor signs the budget while line-item vetoing an additional \$ 489 million out of a budget that already cut billions. For California Community Colleges it includes: additional \$ 48 million in deferrals bring total of inter-year (09-10 to 10-11) to \$ 703 million, Student fee increase from \$ 20 to \$ 26 per unit, elimination of all growth funds, no COLA, \$ 333 million in cuts to categorical programs (equals cuts of 16% and 32%), \$ 140 million one-time using federal ARRA funds, \$ 120 million reduction to general purpose funds in lieu of reducing funding rates for PE courses, \$ 53 million property tax shortfall (actual shortfall \$ 116 million but \$ 63 million in relief provided), \$ 21 million student fee shortfall.

(July 28, 2009) Jack Scott, Chancellor, CCC advises due to uncertainty regarding Federal ARRA funds, potential property tax shortfalls and the general structural imbalance in the state budget, and the fact that the State Legislative Analyst's Office forecasts the state's structural shortfall will reach \$ 20 billion by 2012-13 and reach \$ 26 billion by 2013-14, mid year apportionment adjustments are to be expected along with further budget reductions for 2009-10.

(August 4, 2009) Assembly Bill X4 1 Workload Adjustment language is released, authorizing the Chancellor to adjust district's base workload measures commensurate with reductions in general apportionment, to make it easier for districts to make necessary cuts to course sections. For West Hills CCD workload measures = 2008-09 funded FTES was 5,220.63 reduced to 4,985.13 funded FTES for 2009-10.

(August 6, 2009) Chancellor's Office developing directive to provide District's with optional one month extension for submission of final budget. 311 reports will still be due at their normal time.

TO: Board of Trustees

Presented for your review and approval is the West Hills Community College District FY 2009-2010 Adopted Budget.

GENERAL FUND 11 - Unrestricted:

The adopted budget being presented is based on the Chancellor's Office reduced workload measures and the State of California revised budget. The changes to the General Fund 11 are made to reflect anticipated budget reductions based on both documents, in lieu of a revised CCCCCO revised Advanced Apportionment Allocation notice.

The Adopted budget provides:

- * Reduction in FTES
- * No FTES Growth
- * No Cost of Living Adjustment (COLA)
- * Student enrollment fee increase of \$ 6 per unit

GENERAL FUND 12 - Restricted:

The adopted budget being presented for GF 12 Restricted Funds is based on the State of California revised budget. Many of these budgets have sustained 16% to 32% budget reductions. The categorical program budgets will be further revised upon receipt of official allocation notices.

The following pages summarize the District's 2009-10 adopted budget information.

ACTION:

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

FY 2009- 2010 Adopted Budget Forms

- ◆ FY 2009-10 Adopted Budget – Unrestricted Page 1

- ◆ FY 2009-10 Adopted Budget – Restricted Page 2

- ◆ FY 2009-10 Capital Outlay Budget Page 3

System Reports:

- ◆ Budget Summary by Class, Fund Page 4
- ◆ Budget Summary by Fund, Subclass, Class Page 5-8
- ◆ Budget Summary by Fund, Class, Category Page 9-18

WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2009-10
General Fund - Unrestricted

FTES:

Funded Base 2008-09	5,200.00	
Actual FTES 2008-09	5,457.69	
Funded Based 2009-10		4,985.13
Growth 2009-10 @ 0%		-
Total FY 2009-10 FTES:		4,985.13

ESTIMATED BEGINNING BALANCE: **\$ 1,733,732**

REVENUES:

Apportionment:		
Estimated Apportionment	\$ 24,181,080	
Growth - none	\$ -	
COLA - none	\$ -	
	Revised Base:	\$ 24,181,080
Property Taxes:		\$ 1,613,174
Enrollment Fees:		\$ 1,198,807
Lottery (Unrestricted)	\$ 580,382	
Interest	\$ 150,000	
Non-resident tuition fee	\$ 430,000	
Foreign Student tuition fee	\$ 725,000	
Other	\$ 645,545	
Part-Time Fac. Compensation	\$ 147,589	
	Total Misc. Revenue:	\$ 2,678,516

Beginning Balance & Revenues: \$ 31,405,309

EXPENDITURES:

Expenditure Base from prior year Adopted budget \$ 31,827,206

Tentative Budget Changes:

Salary & Benefits Changes	\$ 169,582
Other mandated increases	\$ 363,659
Budget reductions	\$ (3,600,118)
Sub-Total Tentative Budget Changes:	\$ (3,066,877)

Adopted Budget Changes:

Salary & Benefit changes include Certificated steps, Classified steps, Admin/Management steps, minus furloughs on Classified, Admin/Management, minus early retirees, plus costs for early retirees:

Coalinga College:	\$ (83,915)
Lemoore College:	\$ (293,861)
District Office:	\$ (364,132)
Sub-Total Adopted Budget Changes:	\$ (741,908)

Transfers-out

CWS District match	\$ 150,000
SEOG District match	\$ 50,000
Farm of the Future	\$ 257,052
Residence Halls	\$ 164,600
Cafeteria's	\$ 97,693
Foundation	\$ 222,769
Categorical Programs	\$ 428,515
Capital Outlay-ongoing funding of match for CCCO approved projects	\$ 500,000
DSPS Match (Cap Outlay Fund)	\$ 250,000
Sub-Total Transfers out:	\$ 2,120,629

Contingency/Reserve

Represents = 4.27% of \$29,671,577 revenue **Reserve: \$ 1,266,259**
 For Reserve of 5% need \$1,483,579, currently short \$217,320

Total Expenditures & Reserve: \$ 31,405,309

GENERAL FUND 12 - Restricted FY2008-09

Categorical Program budgets are prepared based on Chancellor's Office 2007-08 allocation notices. Restricted fund budget changes are made throughout the fiscal year as Final Allocation Notices and Final Grant Award Notices are received.

065 – Sr. House Painting – Coalinga	\$	79,500
068 – Huron Painting Project	\$	25,000
103 – Kings County CalWorks	\$	176,500
107 – FAWIC/Contract Ed	\$	98,733
113 – WIA-Adult/Dislocated Workers/One Stop	\$	713,176
114 – FAWIC/Non Tuition/PT/ITA	\$	60,000
116 – WIA-ARRA/Adult/Dislocated Workers	\$	368,647
117 - WIA-Year Round Youth	\$	485,754
120 – Student Support Services Prog, One Step Beyond	\$	300,835
124 – Title IV-Camp	\$	417,018
125 – Title V-LMC Lemoore	\$	613,209
128 – Title V-WHC/Merced	\$	650,000
130 – Upward Bound-Coalinga	\$	262,367
133 – Upward Bound/Math & Science-Lemoore	\$	250,000
134 – Upward Bound-Lemoore	\$	250,000
138 – Upward Bound/Math & Science-Coalinga	\$	250,000
140 – Fed/College Work Study	\$	190,000
CWS District Match	\$	150,000
144 – Federal Econ Stimulu/Allied Health	\$	200,000
145 – US DOT/Truck Driving	\$	87,360
148 – SYEP/ARRA/WX/IS-OS	\$	681,750
149 – Federal High School Equivalency	\$	475,000
159 – TANF	\$	49,638
160 – VTEA T1B	\$	331,679
162 – VTEA Tech Prep	\$	135,500
164 – VTEA 1B - Vocation & Technology	\$	300,000
165 – VTEA State Leadership	\$	138,000
181 – Avenal HS After School Program	\$	205,000
183 – 21st Century-Liberty MS After School Program	\$	537,500
193 – USDA Careers in Biotechnology	\$	194,578
194 – EDD-Veterans VEAP 15% j& 25%	\$	396,486
195 – USDA/Agriculture Engineering	\$	128,771
198 – WIA/Veterans/Adult/DW	\$	73,710
200 – EOPS	\$	771,441
202 – CARE	\$	200,576
206 – Staff Diversity	\$	10,636
208 - Matriculation	\$	383,736
210 – DSPTS	\$	682,167
212 – BFAP Financial Aid	\$	290,197
214 – Lottery Restricted	\$	88,766
220 – CalWORKS	\$	188,740
222 - CalWORKS Workstudy	\$	49,491
226 - Career Tech Education Equipment	\$	150,851
227 - Basic Skills/Immigrant Education + carryover	\$	438,631
230 – Instructional Equipment Grant	\$	46,700
232 - Physical Plant/Instructional Support	\$	3,200
233 - SB 1133 One time funds carryover	\$	31,188
234 – Telcom/Technology Infrastructure & rollover	\$	84,575
244 – Incumbent Workers Training	\$	306,898
246 – Nursing Education Program	\$	389,383
249 – CA HS Exit Exam Project carryover	\$	58,190
266 - Transfer & Articulation	\$	1,066
269 – Avenal After-School Program	\$	264,000
270 – ECE Consortium	\$	8,162
273 – Lemoore After School Program	\$	347,760
275 – Teacher Preparation Pipeline carryover	\$	222,933
291 – Industry Driven Regional Training	\$	249,655
293 – ITF Job Development	\$	167,637
296 – Middle College High School	\$	136,769
299 – Career Advancement Academy	\$	347,264

Total Restricted Funds: \$ 15,196,323

FY 2009-10 CAPITAL OUTLAY BUDGETS

FUND 41 - REVENUES:

48010	Estimated Beginning Balance (including Ag Sci Facilities CD)	\$	(7,131,150)
48651	Community College Construction Funds	\$	(19,820,486)
48652	Scheduled Maintenance Revenues	\$	(73,350)
48861	Interest	\$	(107,035)
48983	SFID #2 Funds	\$	(476,971)
48982	SFID #1 Funds	\$	(120,000)
48985	SFID #3 Funds	\$	(6,261,675)
48981	Loan Funds (CDC-Dept. of Ed.)	\$	(420,000)
48981	Interfund Transfer In	\$	(750,000)
48890	Other Local Revenue (City of Lemoore)	\$	(3,350,000)
		\$	<u>(38,510,667)</u>

FUND 41 - EXPENSES:

Coalinga College Projects	\$	10,368,821
NDC Projects	\$	532,475
Lemoore College Projects	\$	24,609,355
District Projects	\$	266,593
	\$	<u>35,777,244</u>

Ending Balance: \$ (2,733,423)

1. WHC COALINGA PROJECTS:		Project budget for 2009-10	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 232	Coalinga/Ag/DO/NDC Scheduled Maint. Projs	\$ 73,350	\$ 73,350	\$ -
41 301	WHC Master Planning/CEQA Projects	\$ 30,000	\$ 30,000	\$ -
41 310	WHC Residence Halls, Phase 1	\$ 200,000	\$ 200,000	\$ -
41 311	WHC CDC Modulars Project	\$ 600,000	\$ 600,000	\$ -
41 312	WHC Elm St Improvements	\$ 30,296	\$ 30,296	\$ -
41 313	WHC Switch Replacement Project-carryover	\$ 438,255	\$ 438,255	\$ -
41 755	Tamarack CDC - carryover	\$ 10,675	\$ 10,675	\$ -
41 759	WHC Wellness Center Project	\$ 6,610,625	\$ 5,182,625	\$ 1,428,000
41 786	WHC Ag Science Facilities Project	\$ 2,362,370	\$ 351,861	\$ 2,010,509
41 796	DSPS ADA Projects - Coalinga/NDC	\$ 13,250	\$ -	\$ 13,250
COALINGA PROJECTS TOTAL:		\$ 10,368,821	\$ 6,917,062	\$ 3,451,759

2. NDC PROJECTS:		Project budget for 2009-10	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 401	NDC Master Planning/CEQA Projects	\$ 45,000	\$ 45,000	\$ -
41 410	NDC Interior, Phase 1	\$ 25,000	\$ 25,000	\$ -
41 418	NDC Restroom Repairs	\$ 50,000	\$ 50,000	\$ -
41 420	NDC Switch Replacement Project-carryover	\$ 412,475	\$ 412,475	\$ -
NDC PROJECTS TOTAL:		\$ 532,475	\$ 532,475	\$ -

3. WHC LEMOORE PROJECTS:		Project budget for 2009-10	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-232	Lemoore/NAS Sched. Maint. - carryover	\$ 73,350	\$ 73,350	\$ -
41 501	WHL Master Planning/CEQA Projects	\$ 60,000	\$ 60,000	\$ -
41 510	WHL Student Center Building	\$ 65,000	\$ 65,000	\$ -
41 511	WHL Infrastructure Projects	\$ 100,000	\$ 100,000	\$ -
41 515	WHL Switch Replacement Project-carryover	\$ 438,255	\$ 438,255	\$ -
41 716	WHL Multi-Sports Complex	\$ 23,636,000	\$ 23,636,000	\$ -
41 796	DSPS ADA Projects - Lemoore	\$ 236,750	\$ -	\$ 236,750
LEMOORE PROJECTS TOTAL:		\$ 24,609,355	\$ 24,372,605	\$ 236,750

4. DISTRICT OFFICE PROJECTS		Project budget for 2009-10	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 601	DO Master Planning/CEQA Projects	\$ 60,000	\$ -	\$ 60,000
41 610	DO Building, Phase 1	\$ 60,000	\$ -	\$ 60,000
41 611	DO Parking lot-carryover	\$ 146,593	\$ 146,593	\$ -
DISTRICT PROJECTS TOTAL:		\$ 266,593	\$ 146,593	\$ 120,000

Budget Summary Report

Proposed Adopted 2009-10

07/01/09 to 6/30/10

Summary By: Class, Fund

GL Account No:	Description	FY05-06 Actuals	FY06-07 Actuals	FY07-08 Actuals	FY08-09 Adopted	FY09-10 Tentative	FY09-10 Adopted
Fund: 11	G/F Unrestricted	\$ (29,764,632)	\$ (38,352,708)	\$ (36,289,478)	\$ (34,684,523)	\$ (31,755,967)	\$ (31,405,309)
Fund: 12	G/F Restricted	\$ (7,361,479)	\$ (8,868,269)	\$ (11,696,779)	\$ (12,053,890)	\$ (13,200,085)	\$ (15,196,323)
Fund: 31	Bookstore	\$ (2,072,920)	\$ (2,232,711)	\$ (2,399,513)	\$ -	\$ -	\$ -
Fund: 32	Cafeteria	\$ (769,751)	\$ (864,262)	\$ (1,012,155)	\$ (756,675)	\$ (778,293)	\$ (778,293)
Fund: 33	Child Development Center	\$ (3,817,644)	\$ (4,595,922)	\$ (5,416,650)	\$ (5,558,557)	\$ (5,213,384)	\$ (5,213,384)
Fund: 34	Farm	\$ (1,085,130)	\$ (543,067)	\$ (539,629)	\$ (497,652)	\$ (469,836)	\$ (469,836)
Fund: 39	Residential Living	\$ (568,046)	\$ (606,788)	\$ (654,552)	\$ (509,800)	\$ (509,800)	\$ (509,800)
Fund: 41	Capital Projects	\$ (11,831,274)	\$ (8,345,800)	\$ (9,253,406)	\$ (29,639,050)	\$ (14,031,708)	\$ (38,510,667)
Fund: 71	ASB Fund	\$ (30,010)	\$ (29,845)	\$ (28,850)	\$ (26,709)	\$ (26,709)	\$ (26,709)
Fund: 74	Financial Aid	\$ (6,104,768)	\$ (7,058,331)	\$ (8,195,958)	\$ (8,215,792)	\$ (8,154,031)	\$ (8,154,031)
Fund: 75	Scholarship and Loan	\$ (233,930)	\$ (175,801)	\$ (193,548)	\$ (183,366)	\$ (197,713)	\$ (197,713)
Fund: 78	OPEB/GASB 45	\$ -	\$ (700,000)	\$ (400,000)	\$ (390,000)	\$ (100,000)	\$ (100,000)
Fund: 79	Clubs and Trusts	\$ (43,746)	\$ (39,883)	\$ (39,049)	\$ (39,927)	\$ (39,927)	\$ (39,927)
Fund: 83	Foundation	\$ (165,013)	\$ (177,197)	\$ (284,194)	\$ (255,805)	\$ (231,693)	\$ (222,769)
Class: 4	Revenues	\$ (63,848,343)	\$ (72,590,584)	\$ (76,403,761)	\$ (92,811,746)	\$ (74,709,146)	\$ (100,824,761)
Fund: 11	G/F Unrestricted	\$ 29,764,632	\$ 38,352,708	\$ 36,289,478	\$ 34,684,523	\$ 31,755,967	\$ 31,405,309
Fund: 12	G/F Restricted	\$ 7,361,479	\$ 8,868,269	\$ 11,696,779	\$ 12,053,890	\$ 13,200,085	\$ 15,196,323
Fund: 31	Bookstore	\$ 2,072,920	\$ 2,232,711	\$ 2,399,513	\$ -	\$ -	\$ -
Fund: 32	Cafeteria	\$ 769,751	\$ 864,262	\$ 1,012,155	\$ 756,675	\$ 778,293	\$ 778,293
Fund: 33	Child Development Center	\$ 3,817,644	\$ 4,595,922	\$ 5,416,650	\$ 5,558,557	\$ 5,213,384	\$ 5,213,384
Fund: 34	Farm	\$ 1,085,130	\$ 543,067	\$ 539,629	\$ 497,652	\$ 469,836	\$ 469,836
Fund: 39	Residential Living	\$ 568,046	\$ 606,788	\$ 654,552	\$ 509,800	\$ 509,800	\$ 509,800
Fund: 41	Capital Projects	\$ 11,831,274	\$ 8,345,800	\$ 9,253,406	\$ 29,639,050	\$ 14,031,708	\$ 38,510,667
Fund: 71	ASB Fund	\$ 30,010	\$ 29,845	\$ 28,850	\$ 26,709	\$ 26,709	\$ 26,709
Fund: 74	Financial Aid	\$ 6,104,768	\$ 7,058,331	\$ 8,195,958	\$ 8,215,792	\$ 8,154,031	\$ 8,154,031
Fund: 75	Scholarship and Loan	\$ 233,930	\$ 175,801	\$ 193,548	\$ 183,366	\$ 197,713	\$ 197,713
Fund: 78	OPEB/GASB 45	\$ -	\$ 700,000	\$ 400,000	\$ 390,000	\$ 100,000	\$ 100,000
Fund: 79	Clubs and Trusts	\$ 43,746	\$ 39,883	\$ 39,049	\$ 39,927	\$ 39,927	\$ 39,927
Fund: 83	Foundation	\$ 165,013	\$ 177,197	\$ 284,194	\$ 255,805	\$ 231,693	\$ 222,769
Class: 5	Expenses	\$ 63,848,343	\$ 72,590,584	\$ 76,403,761	\$ 92,811,746	\$ 74,709,146	\$ 100,824,761
Excess Deficit (Revenue) over Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

