



WEST HILLS

COMMUNITY COLLEGE DISTRICT

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

2017-18

ADOPTED BUDGET

Report

Board of Trustees

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

TO: Board of Trustees

Presented for your review and approval is the West Hills Community College District FY 2017-18 ADOPTED Budget.

GENERAL FUND 11 - Unrestricted:

The WHCCD ADOPTED budget provides:

- * Funding at 5,600 FTES (2% Growth)
- * Cost of Living Adjustment (COLA) 1.56%
- * Step raises for all Staff
- * Beginning Estimated Balance of \$5,900,000; for the 2017-18 fiscal year
- * No Enrollment Fee increase
- * Includes CTA Negotiated 3 Year Contract which includes a > Cola or 1%
- * Includes CSEA Negotiated 3 Year Contract which includes a 1% Cola

- * 5.0 % Ending Fund Balance

GENERAL FUND 12 - Restricted:

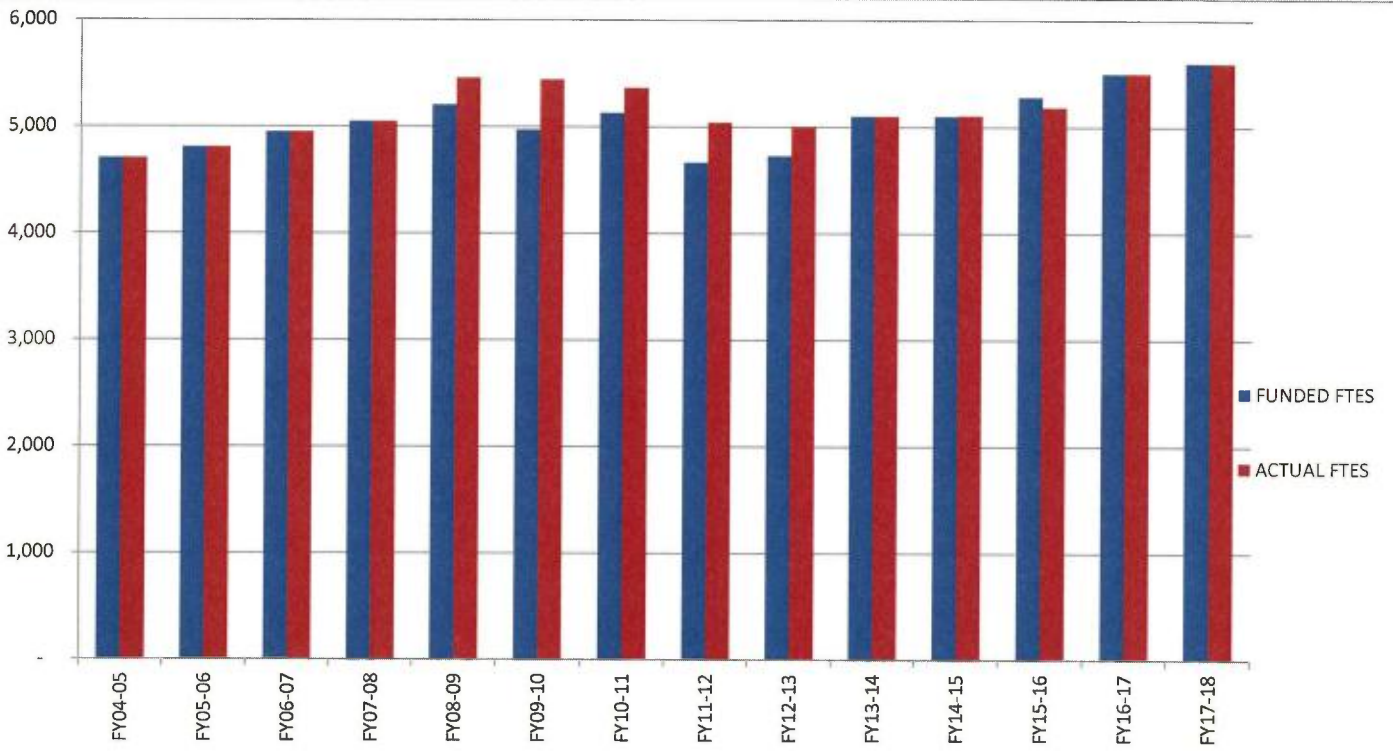
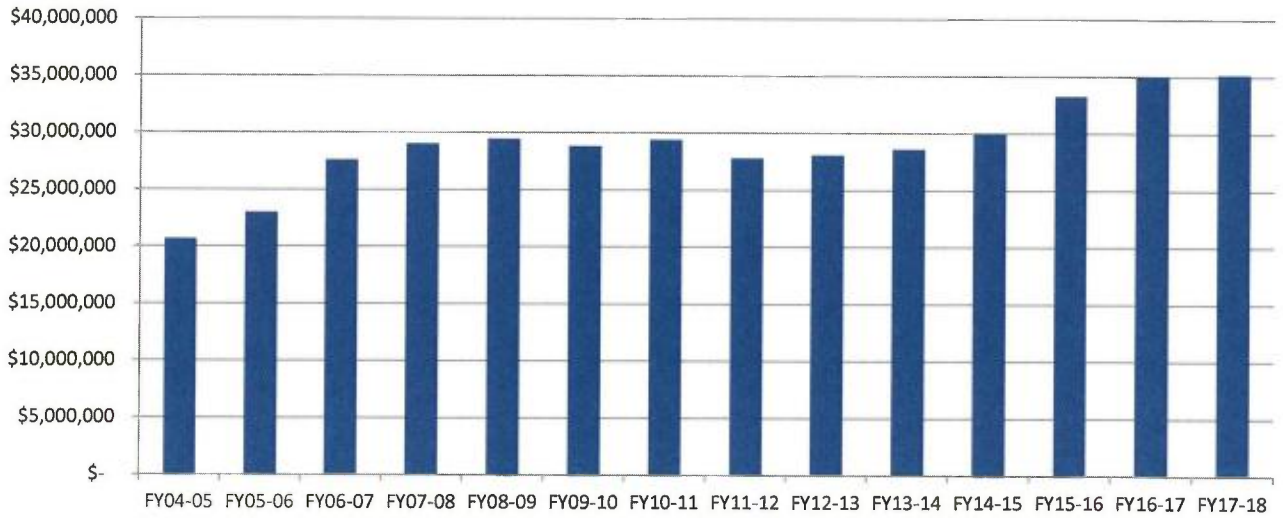
The ADOPTED Budget being presented for GF12 Restricted Funds is based on the last years actual budget amounts plus the balance of SSSP, Student Equity and Award of Innovation. Categorical program budgets are modified and revised based on official allocation notices, usually received September through October.

The following pages summarize the District's Fiscal Year 2017-18 ADOPTED Budget information.

ACTION:

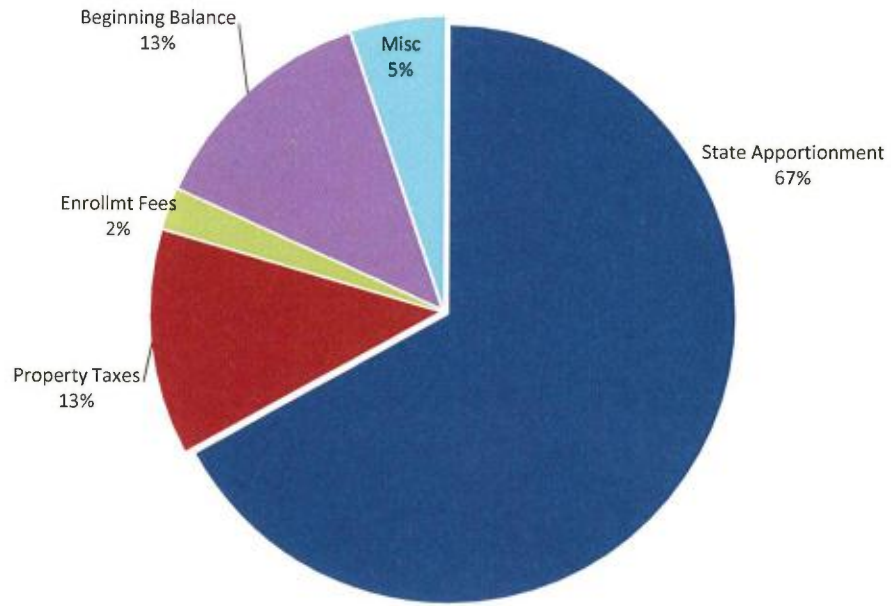
It is recommended the Board of Trustees approve the ADOPTED Budget as presented.

GF11 STATE APPORTIONMENT AMOUNT

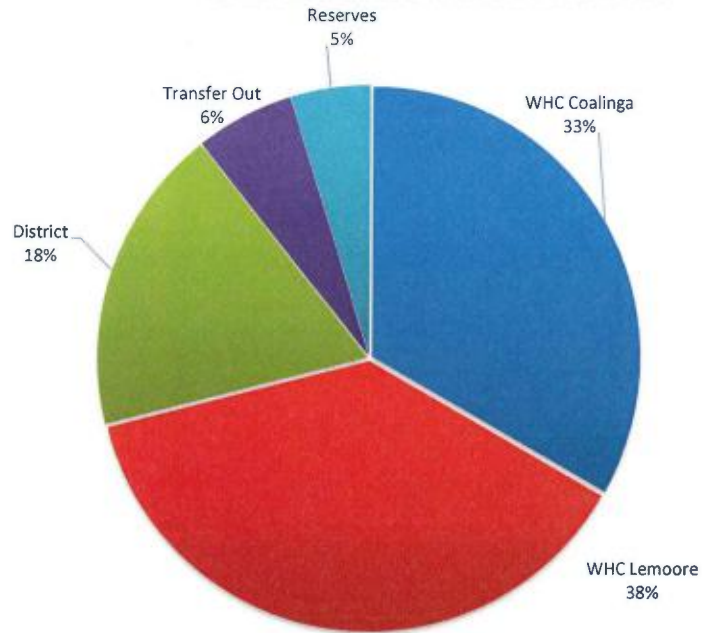


[b]

GF11 REVENUE SOURCE

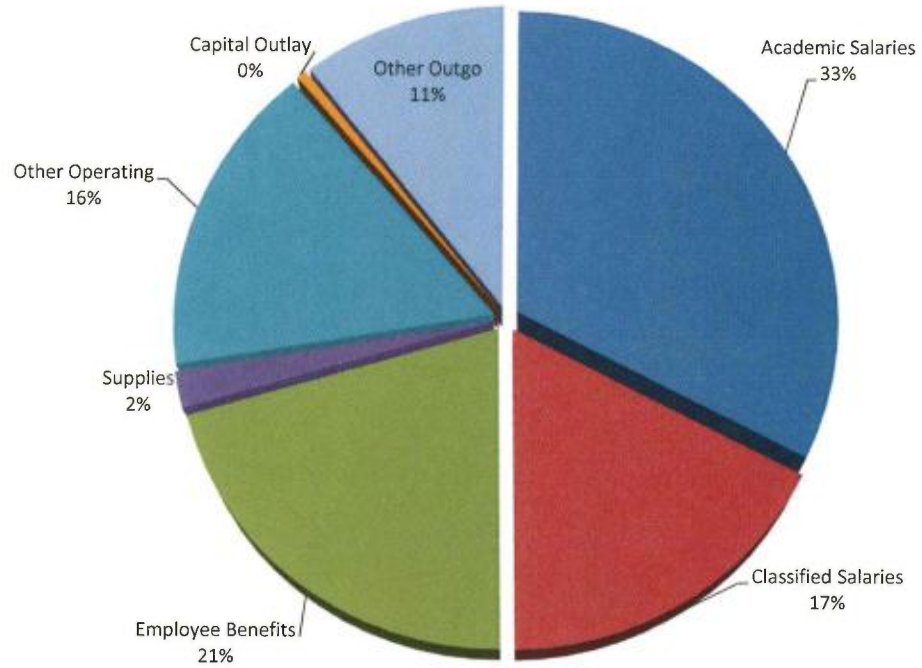


GF11 EXPENDITURE BY LOCATION



[c]

GF11 EXPENDITURE CATEGORIES



[d]

FY 2017-2018 Adopted Budget Forms

- ◆ **FY 2017-2018 Adopted Budget – Unrestricted** **Page 1**

- ◆ **FY 2017-2018 Adopted Budget – Restricted** **Page 2**

- ◆ **FY 2017-2018 Capital Outlay Budget** **Page 3-4**

System Reports:

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

**WEST HILLS COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET - FY 2017-2018**

General Fund 11 - Unrestricted

FTES:

Funded Base 2016-17	5500	
Actual FTES 2016-17	5500	
Funded Based 2017-18 (est. actual will be 5600)		5,600.00
Total FY 2017-18 FTES:		5,600.00

Goal Max FTES (5600) (Current FTES 5,500)

ESTIMATED BEGINNING BALANCE: **\$ 5,900,000**

REVENUES:

Estimated State Apportionment	\$ 28,377,941
100 FTES (17-18 FY)	\$ 600,000
COLA 1.56%	\$ 555,136
Prior Year Settle Up	\$ 99,330
Base Apportionment Increase	\$ 688,000

Revised Base: \$ 30,320,407

Property Taxes:	\$ 5,679,293
Enrollment Fees:	\$ 1,009,747

Lottery (Unrestricted)	\$ 685,000
Interest	\$ 150,000
Non-Resident Tuition	\$ 400,000
Foreign Tuition	\$ 320,400
Part Time Faculty	\$ 252,864
Other Local Revenue	\$ 560,131

Total Misc. Revenue: \$ 2,368,395

Beginning Balance & Revenues: \$ 45,277,842

EXPENDITURES:

Expenditure Base from 16-17 MidYear Adjustment \$ 40,759,328

Expenditure Base Changes for 17-18 Tentative:

Steps, Benefits Increase	\$ 1,197,658
PERS/STRS	\$ 512,768
Dean Career Tech	\$ 97,000
Director of Accreditation	\$ 130,000
WHCC Math FT Faculty	\$ 150,000
WHCL Nursing FT Faculty	\$ 150,000
Contracts & Utility Cost	\$ 125,000

Total Other Expenses Changes: \$ 2,362,426

Contingency/Reserve

Represents = 5 % of \$ 43,121,754 Expenditures	Reserve:	\$ 2,156,088
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Total Expenditures & Reserve: \$ 45,277,842

Categorical Program budgets are prepared based on Chancellor's Office 2016-17 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

103	Kings Co CalWorks-Lemoore		\$	185,521
113	WIA/One Stop/Adult/Dislocated-Coalinga		\$	565,979
117	WIA/Year-Round Youth Prgm-Coalinga		\$	333,098
120	Student Support Services - Coalinga	Year 3	\$	271,604
123	DHSI Title 5,Part A- Coalinga	Year 5	\$	650,483
124	College Assistance Migrant Program-CAMP	Year 2	\$	425,946
125	DHSI Title 5, Access/Success- Lemoore	Year 3	\$	524,992
130	Upward Bound 17-22	Year 1	\$	142,811
131	Upward Bound 12-17	Year 5	\$	98,658
132	UB Math/Science 12-17	Year 5	\$	176,692
134	Upward Bound 17-22	Year 1	\$	117,757
135	Upward Bound 12-17	Year 5	\$	24,787
137	Upward Bound 12-17	Year 5	\$	21,676
139	Upward Bound 2 17-22	Year 1	\$	61,704
140	Federal College Work Study - Coalinga/Lemoore		\$	182,058
140	CWS District Work Study Match		\$	187,500
149	Federal High School Equivalency -HEP	Year 3	\$	475,946
159	TANF- Coalinga/Lemoore		\$	83,539
160	VTEA Economic Development		\$	16,377
162	VTEA Transitions		\$	49,050
173	USDA/NIFA/Ag Engr Tech		\$	10,936
200	EOPS- Coalinga/Lemoore		\$	797,138
202	CARE - Coalinga/Lemoore		\$	184,046
207	Student Equity		\$	672,604
208	SSSP		\$	1,840,255
210	DSPS - Coalinga/Lemoore		\$	428,634
212	BFAP Financial Aid - Coalinga/Lemoore		\$	340,497
219	CCCCO Strong Workforce		\$	492,050
220	CalWORKS - Coalinga/Lemoore		\$	340,773
222	CalWORKS Workstudy - Coalinga/Lemoore		\$	40,740
227	Basic Skills/Immigrant Education & Carryover		\$	107,417
232	CCCCO Plant Maintenance & Instructional Support		\$	372,507
237	CCCCO/Adult Ed/AB104		\$	733,421
239	Song Brown Special Program- Lemoore		\$	61,518
246	CCCCO/Nurse Enrollment - Lemoore		\$	29,902
250	CDE/SCES Core RSMS		\$	22,179
268	CCPT2/Tulare-Kings Career Pathways		\$	131,912
268	CCPT Phase 2		\$	830,387
269	Avenal Elementary After-School Program -Lemoore		\$	96,536
273	Lemoore Elementary After-School Program		\$	152,662
275	Teacher Prep Pipeline		\$	33,327
276	Awd for Innovation/PLA		\$	2,000,000
276	Awd for Innovation/DOF		\$	400,000
276	Awd for Innovation/Bitwise		\$	1,000,000
277	CCCCO/YCCD/CA DROUGHT		\$	11,411
299	Career Advancement Academy		\$	128,608
Total Restricted Funds:			\$	15,855,638

FY 2017-2018 Adopted Capital Outlay Budgets

48010	Est. Beginning Balance	\$	7,180,435
48659	Proposition 39	\$	176,000
48861	Interest	\$	42,500
48942	Loan Proceeds	\$	372,000
48981	Community College Phys Plant & Instrl Support	\$	850,784
48982	SFID #1 Funds	\$	4,200,000
48986	Measure T Funds	\$	1,245,133
48987	SFID #3 Measure L Funds	\$	400,000
		\$	<u>14,466,852</u>

Coalinga College Projects	\$	786,818
NDC Projects	\$	4,333,895
Lemoore College Projects	\$	902,293
District Projects	\$	269,558
Measure T Projects	\$	1,245,133
	\$	<u>7,537,697</u>

Ending Balance: \$ 6,929,155

WHC COALINGA PROJECTS:		Project budget for 2017-2018	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-232	Physical Plant & Instructional Support	\$ 544,502	\$ 544,502	\$ -
41-301	WHC Master Planning/CEQA	\$ 75,000	\$ -	\$ 75,000
41-328	WHC Scheduled Maintenance, Ph 2	\$ 80,200	\$ -	\$ 80,200
41-360	Education Master Plan (EMP)	\$ 37,336	\$ -	\$ 37,336
41-361	Facilities Master Plan (FMP)	\$ 49,780	\$ -	\$ 49,780
COALINGA PROJECTS TOTAL:		\$ 786,818	\$ 544,502	\$ 242,316

NDC PROJECTS:		Project budget for 2017-2018	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-232	Physical Plant & Instructional Support	\$ -	\$ -	\$ -
41 401	NDC Master Planning/CEQA	\$ 40,000	\$ 40,000	\$ -
41 428	NDC Building/Center Expansion FPP	\$ 3,951,000	\$ 3,951,000	\$ -
41-448	Land Acquisition, Ph 4	\$ 100,000	\$ 100,000	\$ -
41-449	NDC Modular Feasibility Study	\$ 109,000	\$ 109,000	\$ -
41-461	Education Master Plan (EMP)	\$ 46,670	\$ -	\$ 46,670
41-462	Facilities Master Plan (FMP)	\$ 62,225	\$ -	\$ 62,225
41 472	NDC Sched. Maint. Planning & Programm	\$ 25,000	\$ 25,000	\$ -
NDC PROJECTS TOTAL:		\$ 4,333,895	\$ 4,225,000	\$ 108,895

WHC LEMOORE PROJECTS:		<i>Project budget for 2017-2018</i>	<i>State, Fed., Loan or SFID funds</i>	<i>Local Funds Needed</i>
<i>District No:</i>	<i>Project</i>			
41 232	Physical Plant & Instructional Support	\$ 306,282	\$ 306,282	\$ -
41 588	WHL Marsh Improvements	\$ 250,000	\$ 250,000	\$ -
41 589	WHL Land Acquisition	\$ 90,000	\$ 90,000	\$ -
41-590	WHL Master Planning/CEQA	\$ 60,000	\$ 60,000	\$ -
41-591	Education Master Plan (EMP)	\$ 84,006	\$ -	\$ 84,006
41-592	Facilities Master Plan (FMP)	\$ 112,005	\$ -	\$ 112,005
LEMOORE PROJECTS TOTAL:		\$ 902,293	\$ 706,282	\$ 196,011

DISTRICT OFFICE PROJECTS		<i>Project budget for 2017-2018</i>	<i>State, Fed., Loan or SFID funds</i>	<i>Local Funds Needed</i>
<i>District No:</i>	<i>Project</i>			
41 601	DO Master Planning/CEQA	\$ 50,000	\$ -	\$ 50,000
41-615	DO PROP 39	\$ 176,000	\$ -	\$ 176,000
41-654	Education Master Plan (EMP)	\$ 18,668	\$ -	\$ 18,668
41-655	Facilities Master Plan (FMP)	\$ 24,890	\$ -	\$ 24,890
DISTRICT PROJECTS TOTAL:		\$ 269,558	\$ -	\$ 269,558

MEASURE T PROJECTS		<i>Project budget for 2017-2018</i>	<i>State, Fed., Loan or SFID funds</i>	<i>Local Funds Needed</i>
<i>District No:</i>	<i>Project</i>			
41 661	District-wide Software	\$ -	\$ -	\$ -
41 662	Devices & Technology System	\$ 1,245,133	\$ 1,245,133	\$ -
MEASURE T PROJECTS TOTAL:		\$ 1,245,133	\$ 1,245,133	\$ -

Budget Summary Report

Proposed Adopted 2017-2018

07/01/17 to 06/30/18

Summary By: Class, Fund

GL Account No: Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Adopted	FY17-18 Tentative	FY17-18 Adopted
Fund: 11 G/F Unrestricted	\$ (37,151,053)	\$ (37,903,431)	\$ (37,673,058)	\$ (43,158,801)	\$ (44,945,475)	\$ (44,799,737)	\$ (45,277,842)
Fund: 12 G/F Restricted	\$ (16,640,221)	\$ (29,410,128)	\$ (15,333,434)	\$ (15,792,030)	\$ (18,941,638)	\$ (15,825,613)	\$ (15,855,638)
Fund: 32 Cafeteria	\$ (841,136)	\$ (736,067)	\$ (1,278,331)	\$ (1,280,737)	\$ (817,556)	\$ (710,620)	\$ (712,421)
Fund: 33 Child Development Center	\$ (5,044,198)	\$ (5,041,057)	\$ (5,399,350)	\$ (5,992,262)	\$ (5,340,510)	\$ (5,340,510)	\$ (5,340,510)
Fund: 34 Farm	\$ (640,620)	\$ (671,846)	\$ (668,159)	\$ (778,099)	\$ (712,436)	\$ (519,847)	\$ (527,656)
Fund: 39 Residential Living	\$ (454,863)	\$ (418,988)	\$ (556,099)	\$ (562,639)	\$ (458,658)	\$ (474,107)	\$ (492,362)
Fund: 41 Capital Projects	\$ (14,595,678)	\$ (34,197,405)	\$ (12,545,077)	\$ (22,371,785)	\$ (20,437,564)	\$ (14,466,852)	\$ (14,466,852)
Fund: 71 ASB Fund	\$ (38,782)	\$ (37,378)	\$ (40,322)	\$ (49,468)	\$ (40,700)	\$ (40,700)	\$ (40,700)
Fund: 74 Financial Aid	\$ (14,635,295)	\$ (14,395,618)	\$ (16,045,426)	\$ (15,857,018)	\$ (16,308,295)	\$ (16,308,295)	\$ (16,308,295)
Fund: 75 Scholarship and Loan	\$ (203,793)	\$ (202,949)	\$ (183,850)	\$ (247,843)	\$ (207,454)	\$ (207,454)	\$ (207,454)
Fund: 78 OPEB/GASB 45	\$ (4,664,513)	\$ (4,615,075)	\$ (6,618,112)	\$ (7,171,920)	\$ (7,389,280)	\$ (7,389,280)	\$ (7,389,280)
Fund: 79 Clubs and Trusts	\$ (46,731)	\$ (49,144)	\$ (42,417)	\$ (50,810)	\$ (46,551)	\$ (46,551)	\$ (46,551)
Fund: 83 Foundation	\$ (488,490)	\$ (377,490)	\$ (488,436)	\$ (672,199)	\$ (516,655)	\$ (524,648)	\$ (520,046)
Class: 4 Revenues	\$ (95,445,373)	\$ (128,056,576)	\$ (96,872,071)	\$ (113,985,611)	\$ (116,162,772)	\$ (106,654,214)	\$ (107,185,607)
Fund: 11 G/F Unrestricted	\$ 37,151,053	\$ 37,903,431	\$ 37,673,058	\$ 43,158,801	\$ 44,945,475	\$ 44,799,737	\$ 45,277,842
Fund: 12 G/F Restricted	\$ 16,640,221	\$ 29,410,128	\$ 15,333,434	\$ 15,792,030	\$ 18,941,638	\$ 15,825,613	\$ 15,855,638
Fund: 32 Cafeteria	\$ 841,136	\$ 736,067	\$ 1,278,331	\$ 1,280,737	\$ 817,556	\$ 710,620	\$ 712,421
Fund: 33 Child Development Center	\$ 5,044,198	\$ 5,041,057	\$ 5,399,350	\$ 5,992,262	\$ 5,340,510	\$ 5,340,510	\$ 5,340,510
Fund: 34 Farm	\$ 640,620	\$ 671,846	\$ 668,159	\$ 778,099	\$ 712,436	\$ 519,847	\$ 527,656
Fund: 39 Residential Living	\$ 454,863	\$ 418,988	\$ 556,099	\$ 562,639	\$ 458,658	\$ 474,107	\$ 492,362
Fund: 41 Capital Projects	\$ 14,595,678	\$ 34,197,405	\$ 12,545,077	\$ 22,371,785	\$ 20,437,564	\$ 14,466,852	\$ 14,466,852
Fund: 71 ASB Fund	\$ 38,782	\$ 37,378	\$ 40,322	\$ 49,468	\$ 40,700	\$ 40,700	\$ 40,700
Fund: 74 Financial Aid	\$ 14,635,295	\$ 14,395,618	\$ 16,045,426	\$ 15,857,018	\$ 16,308,295	\$ 16,308,295	\$ 16,308,295
Fund: 75 Scholarship and Loan	\$ 203,793	\$ 202,949	\$ 183,850	\$ 247,843	\$ 207,454	\$ 207,454	\$ 207,454
Fund: 78 OPEB/GASB 45	\$ 4,664,513	\$ 4,615,075	\$ 6,618,112	\$ 7,171,920	\$ 7,389,280	\$ 7,389,280	\$ 7,389,280
Fund: 79 Clubs and Trusts	\$ 46,731	\$ 49,144	\$ 42,417	\$ 50,810	\$ 46,551	\$ 46,551	\$ 46,551
Fund: 83 Foundation	\$ 488,490	\$ 377,490	\$ 488,436	\$ 672,199	\$ 516,655	\$ 524,648	\$ 520,046
Class: 5 Expenses	\$ 95,445,373	\$ 128,056,576	\$ 96,872,071	\$ 113,985,611	\$ 116,162,772	\$ 106,654,214	\$ 107,185,607
Excess Deficit (Revenue) over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2017-2018

07/01/17 to 06/30/18

Summary By: Fund, Subclass, Class

GL Account No: Description	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Adopted	FY17-18 Tentative	FY17-18 Adopted
Fund: 11: G/F Unrestricted							
Class 4:							
Subclass: 48 Revenues	\$ (37,151,053)	\$ (37,903,431)	\$ (37,673,058)	\$ (43,158,801)	\$ (44,945,475)	\$ (44,799,737)	\$ (45,277,842)
Class 5:							
Subclass: 51 Academic Salaries	\$ 12,391,098	\$ 13,246,801	\$ 12,589,378	\$ 13,497,946	\$ 14,226,025	\$ 14,651,439	\$ 14,746,658
Subclass: 52 Classified Salaries	\$ 6,045,379	\$ 6,423,142	\$ 6,193,797	\$ 6,187,628	\$ 7,241,876	\$ 7,568,955	\$ 7,812,802
Subclass: 53 Employee Benefits	\$ 5,959,472	\$ 7,307,880	\$ 6,285,414	\$ 6,822,554	\$ 8,511,157	\$ 9,372,120	\$ 9,362,305
Subclass: 54 Supplies and Materials	\$ 583,744	\$ 627,138	\$ 653,816	\$ 797,376	\$ 883,191	\$ 860,437	\$ 856,984
Subclass: 55 Other Operating Expenses	\$ 3,501,362	\$ 6,219,573	\$ 2,847,049	\$ 3,253,955	\$ 7,004,857	\$ 7,251,687	\$ 7,421,400
Subclass: 56 Capital Outlay	\$ 155,051	\$ 235,368	\$ 121,970	\$ 202,277	\$ 213,469	\$ 228,233	\$ 240,513
Subclass: 57 Other outgo	\$ 8,514,947	\$ 3,843,529	\$ 8,981,634	\$ 12,397,065	\$ 6,864,900	\$ 4,866,866	\$ 4,837,180
Fund: 11 G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COALINGA COLLEGE:							
Fund: 11: G/F Unrestricted							
Class 4:							
Subclass: 48 Revenues	\$ (14,228,853)	\$ (14,403,304)	\$ (13,185,570)	\$ (15,105,580)	\$ (15,730,916)	\$ (15,679,908)	\$ (17,205,580)
Class 5:							
Subclass: 51 Academic Salaries	\$ 5,473,397	\$ 5,708,902	\$ 5,237,199	\$ 5,639,095	\$ 6,138,984	\$ 6,301,088	\$ 6,233,526
Subclass: 52 Classified Salaries	\$ 1,806,595	\$ 1,941,011	\$ 1,798,997	\$ 1,732,318	\$ 1,997,821	\$ 1,996,280	\$ 2,205,617
Subclass: 53 Employee Benefits	\$ 2,299,623	\$ 2,852,188	\$ 2,155,602	\$ 2,363,254	\$ 3,082,738	\$ 3,341,598	\$ 3,357,597
Subclass: 54 Supplies and Materials	\$ 234,663	\$ 249,501	\$ 284,459	\$ 332,806	\$ 332,742	\$ 334,112	\$ 324,125
Subclass: 55 Other Operating Expenses	\$ 2,083,181	\$ 2,851,022	\$ 1,280,784	\$ 1,365,278	\$ 2,641,838	\$ 2,741,582	\$ 2,801,887
Subclass: 56 Capital Outlay	\$ 87,207	\$ 77,702	\$ 86,176	\$ 182,440	\$ 122,036	\$ 120,300	\$ 132,780
Subclass: 57 Other outgo	\$ 2,457,216	\$ 821,235	\$ 2,648,664	\$ 2,758,633	\$ 1,488,563	\$ 1,501,505	\$ 1,294,499
Fund: 11 G/F Unrestricted	\$ 213,029	\$ 98,257	\$ 306,311	\$ (731,756)	\$ 73,806	\$ 656,557	\$ (855,549)
LEMOORE COLLEGE:							
Fund: 11: G/F Unrestricted							
Class 4:							
Subclass: 48 Revenues	\$ (22,922,200)	\$ (23,500,127)	\$ (24,487,488)	\$ (28,053,221)	\$ (29,214,559)	\$ (29,119,829.05)	\$ (28,072,262)
Class 5:							
Subclass: 51 Academic Salaries	\$ 6,308,052	\$ 6,661,985	\$ 6,536,957	\$ 6,882,728	\$ 7,075,569	\$ 7,345,847	\$ 7,434,124
Subclass: 52 Classified Salaries	\$ 2,070,870	\$ 1,739,883	\$ 1,832,057	\$ 1,635,500	\$ 1,894,556	\$ 2,076,835	\$ 2,140,117
Subclass: 53 Employee Benefits	\$ 2,355,631	\$ 2,786,095	\$ 2,234,319	\$ 2,504,058	\$ 3,307,724	\$ 3,684,819	\$ 3,621,446
Subclass: 54 Supplies and Materials	\$ 292,233	\$ 290,970	\$ 376,166	\$ 408,522	\$ 458,461	\$ 443,341	\$ 438,375
Subclass: 55 Other Operating Expenses	\$ 2,034,709	\$ 2,552,603	\$ 1,794,811	\$ 2,080,874	\$ 3,193,281	\$ 3,323,169	\$ 3,405,893
Subclass: 56 Capital Outlay	\$ 37,473	\$ 91,592	\$ 27,771	\$ 17,639	\$ 45,290	\$ 49,790	\$ 49,590
Subclass: 57 Other outgo	\$ 717,534	\$ 375,144	\$ 1,277,410	\$ 1,037,172	\$ 825,732	\$ 780,915	\$ 778,983
Fund: 11 G/F Unrestricted	\$ (9,105,698)	\$ (9,001,855)	\$ (10,407,997)	\$ (13,486,728)	\$ (12,413,946)	\$ (11,415,113)	\$ (10,203,734)
DISTRICT OPERATIONS:							
Fund: 11: G/F Unrestricted							
Class 4:							
Subclass: 48 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 5:							
Subclass: 51 Academic Salaries	\$ 609,649	\$ 875,914	\$ 815,222	\$ 976,123	\$ 1,011,472	\$ 1,004,504	\$ 1,079,008
Subclass: 52 Classified Salaries	\$ 2,167,915	\$ 2,742,248	\$ 2,562,743	\$ 2,819,810	\$ 3,349,499	\$ 3,495,840	\$ 3,467,068
Subclass: 53 Employee Benefits	\$ 1,304,219	\$ 1,669,597	\$ 1,895,493	\$ 1,955,242	\$ 2,120,695	\$ 2,345,703	\$ 2,383,262
Subclass: 54 Supplies and Materials	\$ 56,849	\$ 86,667	\$ (6,809)	\$ 56,048	\$ 91,988	\$ 82,984	\$ 94,484
Subclass: 55 Other Operating Expenses	\$ (616,529)	\$ 815,948	\$ (228,546)	\$ (192,197)	\$ 1,169,738	\$ 1,186,936	\$ 1,213,620
Subclass: 56 Capital Outlay	\$ 30,370	\$ 66,074	\$ 8,023	\$ 2,198	\$ 46,143	\$ 58,143	\$ 58,143
Subclass: 57 Other outgo	\$ 5,340,196	\$ 2,647,150	\$ 5,055,560	\$ 8,601,260	\$ 4,550,605	\$ 2,584,446	\$ 2,763,698
Fund: 11 G/F Unrestricted	\$ 8,892,669	\$ 8,903,598	\$ 10,101,686	\$ 14,218,484	\$ 12,340,140	\$ 10,758,556	\$ 11,059,283