

2018-19 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

	2016-17 Actual Income		2017-18 Final Budget		2017-18 Actual Income		2018-19 Final Budget	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 25,250		\$ 25,000		\$ 24,330		\$ 25,000	
8160 Veterans Education	1,350		5,000		1,475		2,000	
8190 Other Federal Revenue	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
TOTAL FEDERAL	<u>\$ 26,600</u>	<u>0.0%</u>	<u>\$ 30,000</u>	<u>0.0%</u>	<u>\$ 25,805</u>	<u>0.0%</u>	<u>\$ 27,000</u>	<u>0.0%</u>
STATE								
8610 General Apportionment	\$ 32,349,211		\$ 34,189,164		\$ 33,513,811		\$ 37,513,201	
8610 Deficit Factor	0		0		0		0	
8610 Prior Year Apportionment	419,101		0		71,626		0	
8611 Other General Apportionments	518,001		403,468		405,286		356,299	
8630 Education Protection Account (EPA)	7,498,737		7,456,201		8,215,991		8,582,623	
8670 State Tax Subventions	112,581		100,000		111,600		100,000	
8679 In Lieu Tax Revenue	3,965		5,000		3,329		5,000	
8680 Lottery Proceeds	1,225,819		1,500,000		1,514,259		1,500,000	
8692 Mandated Costs	269,399		250,000		538,383		250,000	
8699 Other State	<u>41,667</u>		<u>0</u>		<u>0</u>		<u>0</u>	
TOTAL STATE	<u>\$ 42,438,481</u>	<u>70.9%</u>	<u>\$ 43,903,833</u>	<u>71.4%</u>	<u>\$ 44,374,285</u>	<u>71.7%</u>	<u>\$ 48,307,123</u>	<u>72.9%</u>

2018-19 FINAL BUDGET
GENERAL FUND INCOME

	2016-17 Actual Income		2017-18 Final Budget		2017-18 Actual Income		2018-19 Final Budget	
LOCAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 10,217,611		\$ 11,445,675		\$ 10,857,444		\$ 11,733,066	
8812 Supplemental Property Taxes	293,056		200,000		255,658		200,000	
8813 Unsecured Property Taxes	745,108		700,000		756,706		700,000	
8816 Prior Year Property Taxes	21,092		25,000		11,399		25,000	
8817 ERAF - Property Taxes	(77,915)		(100,000)		(1,999)		(50,000)	
8818 RDA Property Taxes - Pass Through	422,158		50,000		74,482		50,000	
8819 RDA Property Taxes - Residual	0		50,000		338,437		50,000	
8819 RDA Property Taxes - Other	0		0		7,887		0	
8840 Sales and Commissions	82,779		80,000		76,465		80,000	
8850 Rental Income	31,500		31,500		33,750		33,750	
8860 Interest	168,089		160,000		138,853		160,000	
8870 Student Records	53,827		60,000		55,128		60,000	
8872 Community Services	216,588		250,000		183,038		200,000	
8874 Enrollment Fees	2,530,279		2,544,823		2,683,950		2,709,797	
8880 Nonresident Fees	920,569		950,000		960,648		975,000	
8880 Other Student Fees	81,060		100,000		65,887		80,000	
8890 Other Local Income	524,439		525,000		600,203		600,000	
8899 Other C.S. Income	11,159		15,000		5,573		15,000	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
TOTAL LOCAL	\$ 16,241,399	27.2%	\$ 17,086,998	27.8%	\$ 17,103,509	27.6%	\$ 17,621,613	26.6%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES								
8910 Sale of Equipment	\$ 2,723		\$ 10,000		\$ 4,990		\$ 10,000	
8980 Transfers In	1,111,377		475,000		379,154		325,000	
	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
TOTAL FINANCING SOURCES	\$ 1,114,100	1.9%	\$ 485,000	0.8%	\$ 384,144	0.6%	\$ 335,000	0.5%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME	\$ 59,820,580	100.0%	\$ 61,505,831	100.0%	\$ 61,887,743	100.0%	\$ 66,290,736	100.0%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

2018-19 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2016-17 Actual Expenditures		2017-18 Final Budget		2017-18 Actual Expenditures		2018-19 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	\$21,047,513	35.0%	\$20,914,525	34.1%	\$21,325,463	34.6%	\$22,642,227	34.3%
2000 Classified Salaries	10,012,751	16.7%	9,958,863	16.3%	9,633,649	15.6%	10,540,372	16.0%
3000 Employee Benefits	17,640,297	29.4%	18,151,817	29.6%	18,261,941	29.6%	19,861,669	30.1%
4000 Supplies and Materials	559,240	0.9%	629,974	1.0%	523,795	0.8%	628,179	1.0%
5000 Other Operating Expenses	5,557,611	9.2%	6,461,270	10.5%	6,268,539	10.2%	6,636,496	10.1%
6000 Capital Outlay	477,103	0.8%	287,062	0.5%	376,619	0.6%	363,144	0.6%
7000 Other Outgo	<u>4,805,035</u>	<u>8.0%</u>	<u>4,852,046</u>	<u>7.9%</u>	<u>5,257,249</u>	<u>8.5%</u>	<u>5,321,868</u>	<u>8.1%</u>
TOTAL	<u>\$ 60,099,550</u>	<u>100.0%</u>	<u>\$ 61,255,557</u>	<u>100.0%</u>	<u>61,647,255</u>	<u>100.0%</u>	<u>\$ 65,993,955</u>	<u>100.0%</u>

2018-19 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

		2016-17		2017-18		2017-18		2018-19	
		Actual		Final		Actual		Final	
		Expenditures		Budget		Expenditures		Budget	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000	Academic Salaries:								
1100	Full-Time Instruction	\$ 11,885,986		\$ 12,117,668		\$ 11,985,820		\$ 12,581,354	
1200	Full-Time Non-Instr.	1,441,101		1,382,976		1,549,498		2,185,068	
1200	Educational Admin (Mgmt)	2,110,226		2,018,423		2,114,627		2,488,658	
1300	PT Instruction	5,203,398		5,000,000		5,353,316		5,000,000	
1400	PT Non-Instruction	406,802		395,458		322,202		387,147	
TOTAL ACADEMIC SALARIES		<u>\$ 21,047,513</u>	<u>35.0%</u>	<u>\$ 20,914,525</u>	<u>34.1%</u>	<u>\$ 21,325,463</u>	<u>34.6%</u>	<u>\$ 22,642,227</u>	<u>34.3%</u>
2000	Classified Salaries:								
2100	Full-Time Non-Instr.	\$ 6,043,210		\$ 5,789,291		\$ 6,123,184		\$ 6,197,582	
2100	Full-Time Non-Instr. Mgr	1,972,968		2,068,963		1,515,397		2,085,224	
2200	Full-Time Instr. Aides	1,023,097		1,010,607		1,009,512		1,024,100	
2300	PT Non-Instruction	824,854		904,075		830,755		1,040,184	
2400	PT Instr. Aides	148,622		185,927		154,801		193,282	
TOTAL CLASSIFIED SALARIES		<u>\$ 10,012,751</u>	<u>16.7%</u>	<u>\$ 9,958,863</u>	<u>16.3%</u>	<u>\$ 9,633,649</u>	<u>15.6%</u>	<u>\$ 10,540,372</u>	<u>16.0%</u>
		<u>31,060,264</u>		<u>30,873,388</u>		<u>30,959,112</u>		<u>33,182,599</u>	
3000	Employee Benefits:								
3100	STRS	\$ 2,342,169	12.20%	\$ 2,876,710		\$ 2,771,955		\$ 3,504,148	17.46%
3200	PERS	1,318,145		1,443,773		1,426,095		1,800,201	
3300	FICA	1,149,830		1,158,334		1,120,082		1,233,388	
3400	Health & Welfare Benefits	11,693,939		11,450,166		11,911,101		12,298,776	
3400	Income Protection	94,878		145,292		93,499		159,372	
3500	St. Unemployment Ins.	15,587		15,350		22,947		16,591	
3600	Workers' Compensation Ins.	471,130		508,073		360,038		590,982	
3900	Other Benefits - SERP Annuity	554,619		554,119		556,224		258,211	
TOTAL EMPLOYEE BENEFITS		<u>\$ 17,640,297</u>	<u>29.4%</u>	<u>\$ 18,151,817</u>	<u>29.6%</u>	<u>\$ 18,261,941</u>	<u>29.6%</u>	<u>\$ 19,861,669</u>	<u>30.1%</u>
		<u>48,700,561</u>		<u>49,025,205</u>		<u>49,221,053</u>		<u>53,044,268</u>	

2018-19 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

	2016-17 Actual Expenditures		2017-18 Final Budget		2017-18 Actual Expenditures		2018-19 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Supplies and Materials:								
4200 Reference Books	\$ 1,007		\$ 600		5,581		\$ 2,701	
4300 Instr. Supplies	145,831		78,715		123,078		85,993	
4400 Non-Instr. Supplies	412,277		550,659		395,136		539,485	
4500 ASMC Supplies	125				0			
TOTAL SUPPLIES & MATERIALS	\$ 559,240	0.9%	\$ 629,974	1.0%	523,795	0.8%	\$ 628,179	1.0%
5000 Other Operating Expenses								
5100 Personal Services	\$ 97,237		190,858		98,274		161,713	
5200 Conference/Mileage/Meetings	314,623		377,680		378,510		443,228	
5300 Office Expenses/Postage	1,090,156		749,273		529,815		824,726	
5400 Insurance	405,252		439,859		454,244		418,179	
5500 Utilities	1,411,485		1,435,380		1,460,714		1,435,380	
5600 Rents/Leases/Repairs	2,238,858		3,080,450		3,346,982		3,164,528	
5800 Unallocated Expenses	0		187,770		0		188,742	
TOTAL OTHER OPERATING EXPENSES	\$ 5,557,611	9.2%	\$ 6,461,270	10.5%	6,268,539	10.2%	\$ 6,636,496	10.1%
6000 Capital Outlay:								
6100 Site Improvements	\$ 5,000		\$ 0		0		\$ 0	
6200 Buildings	14,834		0		3,235		0	
6300 Library Books	0		0		0		0	
6400 Equipment	457,269		287,062		373,384		363,144	
TOTAL CAPITAL OUTLAY	\$ 477,103	0.8%	\$ 287,062	0.5%	376,619	0.6%	\$ 363,144	0.6%

2018-19 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2016-17 Actual Expenditures		2017-18 Final Budget		2017-18 Actual Expenditures		2018-19 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 4,804,485		\$ 4,851,446		5,256,799		\$ 5,321,268	
7500 Student Financial Aid	<u>550</u>		<u>600</u>		<u>450</u>		<u>600</u>	
	<u>\$ 4,805,035</u>	<u>8.0%</u>	<u>\$ 4,852,046</u>	<u>7.9%</u>	<u>5,257,249</u>	<u>8.5%</u>	<u>\$ 5,321,868</u>	<u>8.1%</u>
TOTAL EXPENDITURES	<u>\$ 60,099,550</u>	<u>100.0%</u>	<u>\$ 61,255,557</u>	<u>100.0%</u>	<u>61,647,255</u>	<u>100.0%</u>	<u>\$ 65,993,955</u>	<u>100.0%</u>
NET INCOME (LOSS)	(278,970)		250,274		240,488		296,781	
BEGINNING BALANCE	\$ 4,816,617		\$ 4,537,647		4,537,647		\$ 4,778,135	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>4,816,617</u>		<u>4,537,647</u>		<u>4,537,647</u>		<u>4,778,135</u>	
ENDING BALANCE	<u>\$ 4,537,647</u>		<u>\$ 4,787,921</u>		<u>4,778,135</u>		<u>\$ 5,074,916</u>	
PERCENTAGE OF EXPENDITURES	7.55%		7.82%		7.75%		7.69%	
RESERVE FOR CONTINGENCY @ 6.0%							3,959,637	
SET ASIDE FOR ONE-TIME EXPENDITURES AND CARRYOVER							<u>1,115,279</u>	
							<u>5,074,916</u>	

2018-19 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 112)

	2016-17 Actual Expenditures	2017-18 Final Budget	2017-18 Actual Expenditures	2018-19 Final Budget
Beginning Balance	\$ 5,646,224	\$ 3,857,432	\$ 3,857,432	\$ 3,513,317
Estimated Income				
8691 Mandated Costs	\$ 886,027	\$ 0	\$ 0	\$ 0
8860 Interest Income	0	\$ 0	0	\$ 0
8890 Other Income		0		0
8990 Transfers In	<u>99,053</u>	<u>55,000</u>	<u>1,056,680</u>	<u>3,305,000</u>
Total Income	985,080	55,000	1,056,680	3,305,000
TOTAL BEG. BALANCE & INCOME	\$ 6,631,304	\$ 3,912,432	\$ 4,914,112	\$ 6,818,317
Estimated Expenditures				
3000 Employee Benefits	\$	\$ 0	\$	\$ 0
4000 Supplies	38,976		0	0
5000 Other Operating Expenses	411,296	0	401,349	2,090,230
6000 Equipment	1,586,625	3,000,000	908,271	628,291
7300 Transfers Out	<u>736,975</u>	<u>0</u>	<u>91,175</u>	<u>849,794</u>
TOTAL EXPENDITURES	\$ <u>2,773,872</u>	\$ <u>3,000,000</u>	\$ <u>1,400,795</u>	\$ <u>3,568,315</u>
ENDING FUND BALANCE	\$ <u><u>3,857,432</u></u>	\$ <u><u>912,432</u></u>	\$ <u><u>3,513,317</u></u>	\$ <u><u>3,250,002</u></u>

2018-19 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2016-17 Actual	2017-18 Final Budget	2017-18 Actual Expenditures	2018-19 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 464,548	\$ 464,548
8600 State Revenue		0		0
8890 Other Local Income	197	500	0	500
8980 Transfers In	<u>286,700</u>	<u>285,000</u>	<u>183,930</u>	<u>285,000</u>
Total Income	751,445	750,048	648,478	750,048
TOTAL BEG. BALANCE & INCOME	\$ 751,445	\$ 750,048	\$ 648,478	\$ 750,048
Estimated Expenditures				
2000 Classified Salaries	\$ 688,328	\$ 685,762	\$ 587,637	\$ 685,762
3000 Employee Benefits	16,663	17,832	14,387	17,832
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 751,445</u>	<u>\$ 750,048</u>	<u>\$ 648,478</u>	<u>\$ 750,048</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

2018-19 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2016-17 Actual	2017-18 Final	2017-18 Actual Expenditures	2018-19 Final Budget
Beginning Balance	\$ 1,115,961	\$ 1,158,170	\$ 1,158,170	\$ 1,885,415
Estimated Income				
8100 Federal Revenue	\$ 152,131	\$ 108,136	\$ 105,527	\$ 182,759
8600 State Revenue	7,965,876	8,707,859	8,815,112	8,107,621
8830 Contract Services	62,546	65,544	88,946	63,044
8890 Other Income	449,423	195,999	493,915	172,173
8990 Transfers In	<u>3,102,287</u>	<u>3,165,103</u>	<u>2,942,785</u>	<u>458,091</u>
Total Income	11,732,263	12,242,641	12,446,285	8,983,688
TOTAL BEG. BALANCE & INCOME	\$ 12,848,224	\$ 13,400,811	\$ 13,604,455	\$ 10,869,103
Estimated Expenditures				
1000 Certificated Salaries	\$ 3,086,591	\$ 3,195,289	\$ 3,234,806	\$ 2,067,885
2000 Classified Salaries	2,521,093	2,712,310	2,513,947	1,952,900
3000 Employee Benefits	2,651,002	2,913,572	2,755,983	2,071,853
4000 Supplies	178,632	256,016	215,047	260,179
5000 Other Operating Expenses	1,661,657	2,133,839	1,465,984	1,651,468
6000 Capital Outlay	372,439	396,399	210,799	419,441
7300 Transfers Out	440,827	383,921	488,441	211,476
7500 Student Financial Aid	0	0	0	0
7600 Other Student Aid	<u>777,813</u>	<u>724,581</u>	<u>834,033</u>	<u>824,291</u>
TOTAL EXPENDITURES	\$ <u>11,690,054</u>	\$ <u>12,715,927</u>	\$ <u>11,719,040</u>	\$ <u>9,459,493</u>
ENDING FUND BALANCE	\$ <u><u>1,158,170</u></u>	\$ <u><u>684,884</u></u>	\$ <u><u>1,885,415</u></u>	\$ <u><u>1,409,610</u></u>

2018-19 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

		2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$	1,548,769	\$ 1,683,723	\$ 1,683,723	\$ 4,107,538
Estimated Income					
8100 Federal Revenue	\$	475,990	\$ 411,737	\$ 450,329	\$ 427,169
8600 State Revenue		4,122,813	9,142,900	6,377,182	6,393,862
8870 Student Fees		398,836	370,000	396,639	370,000
8880 Other Fees		429,906	372,668	398,725	608,154
8890 Other Local Income		229,838	30,685	235,281	177,911
8970 Fiscal Agent		4,425,215	415,903	3,891,782	4,104,151
8990 Transfers In		<u>576,029</u>	<u>859,228</u>	<u>376,201</u>	<u>487,392</u>
Total Income		10,658,627	11,603,121	12,126,139	12,568,639
TOTAL BEG. BALANCE & INCOME	\$	12,207,396	\$ 13,286,844	\$ 13,809,862	\$ 16,676,177
Estimated Expenditures					
1000 Certificated Salaries	\$	822,274	\$ 1,595,370	\$ 894,107	\$ 1,302,216
2000 Classified Salaries		1,066,020	1,887,049	1,184,286	1,881,277
3000 Employee Benefits		831,516	1,246,447	954,126	1,589,729
4000 Supplies		460,800	194,519	671,215	1,303,939
5000 Other Operating Expenses		606,436	4,732,963	1,314,084	2,001,090
6000 Capital Outlay		2,293,421	1,237,498	1,244,375	1,865,364
7300 Transfers Out		51,307	397,144	115,801	142,979
7400 Fiscal Agent Out		4,366,284	415,903	3,305,374	3,856,331
7500 Student Financial Aid		20,000	0	15,000	20,000
7600 Other Payments to/for Students		<u>5,615</u>	<u>0</u>	<u>3,956</u>	<u>16,753</u>
TOTAL EXPENDITURES	\$	<u>10,523,673</u>	\$ <u>11,706,893</u>	\$ <u>9,702,324</u>	\$ <u>13,979,678</u>
ENDING FUND BALANCE	\$	<u><u>1,683,723</u></u>	<u><u>1,579,951</u></u>	<u><u>4,107,538</u></u>	<u><u>2,696,499</u></u>

2018-19 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 1,300,860	\$ 1,317,592	\$ 1,317,592	\$ 1,581,972
Estimated Income				
8814 Voted Indebtness	\$ 2,183,114	\$ 2,200,000	\$ 2,557,122	\$ 2,300,000
8860 Interest	10,545	10,000	17,441	10,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	2,193,659	2,210,000	2,574,563	2,310,000
TOTAL BEG. BALANCE & INCOME	\$ 3,494,519	\$ 3,527,592	\$ 3,892,155	\$ 3,891,972
Estimated Expenditures				
5000 Services	\$ 125	\$ 1,800	\$ 875	\$ 1,000
7110 Debt Retirement	975,000	1,140,000	1,140,000	1,265,000
7130 Debt Interest	1,201,802	1,169,308	1,169,308	1,126,563
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,176,927</u>	<u>\$ 2,311,108</u>	<u>\$ 2,310,183</u>	<u>\$ 2,392,563</u>
ENDING FUND BALANCE	<u>\$ 1,317,592</u>	<u>\$ 1,216,484</u>	<u>\$ 1,581,972</u>	<u>\$ 1,499,409</u>

2018-19 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 624,695	\$ 693,224	\$ 693,224	\$ 789,221
Estimated Income				
8814 Voted Indebtness	\$ 969,299	\$ 950,000	\$ 1,041,847	\$ 950,000
8860 Interest	5,088	5,000	7,267	5,000
8940 Sale of Bonds	0	0		0
8980 Transfers In	<u>0</u>	<u>0</u>	<u> </u>	<u>0</u>
Total Income	974,387	955,000	1,049,114	955,000
TOTAL BEG. BALANCE & INCOME	\$ 1,599,082	\$ 1,648,224	\$ 1,742,338	\$ 1,744,221
Estimated Expenditures				
5000 Services	\$ 25	\$ 925	\$ 50	\$ 925
7110 Debt Retirement	505,000	575,000	575,000	655,000
7130 Debt Interest	400,833	378,066	378,067	352,133
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 905,858</u>	<u>\$ 953,991</u>	<u>\$ 953,117</u>	<u>\$ 1,008,058</u>
ENDING FUND BALANCE	<u>\$ 693,224</u>	<u>\$ 694,233</u>	<u>789,221</u>	<u>\$ 736,163</u>

2018-19 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2016-17 Actual Expenditures	2017-18 Final Budget	2017-18 Actual	2018-19 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 347,415
Estimated Income				
8100 Federal Revenue	\$ 835,164	\$ 1,221,577	\$ 1,147,158	\$ 1,139,564
8600 State Income	580,158	581,915	733,519	817,244
8860 Interest	2,841	3,000	6,309	5,400
8870 Student Fees	16,539	13,839	11,214	5,500
8890 Other Income	706	0	0	0
8980 Transfers In	0	0	1,288	0
	<u>1,435,408</u>	<u>1,820,331</u>	<u>1,899,488</u>	<u>1,967,708</u>
Total Revenue	1,435,408	1,820,331	1,899,488	1,967,708
TOTAL BEG. BALANCE & INCOME	\$ 1,435,408	\$ 1,820,331	\$ 1,899,488	\$ 2,315,123
Estimated Expenditures				
1000 Certificated Salaries	\$ 550	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	666,999	688,903	725,863	826,508
3000 Employee Benefits	524,691	588,533	588,584	687,328
4000 Supplies	76,154	71,677	85,105	113,009
5000 Other Oper. Expenses	47,327	109,467	72,539	259,386
6000 Capital Outlay	75,915	14,779	29,388	35,000
7300 Transfers Out	43,772	49,445	50,594	46,477
	<u>1,435,408</u>	<u>1,522,804</u>	<u>1,552,073</u>	<u>1,967,708</u>
TOTAL EXPENDITURES	\$ 1,435,408	\$ 1,522,804	\$ 1,552,073	\$ 1,967,708
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 297,527</u>	<u>\$ 347,415</u>	<u>\$ 347,415</u>

2018-19 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 22,334	\$ 23,568	\$ 23,568	\$ 25,224
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	37,507	71,204	32,253	86,704
8850 Rent/Boarding Fees	22,525	60,998	40,025	60,998
8860 Interest	170	100	220	100
8890 Other Local Income	3,326	0	2,987	0
8910 Sale of Assets	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>9,200</u>	<u>0</u>
Total Revenue	63,528	132,302	84,685	147,802
TOTAL BEG. BALANCE & INCOME	\$ 85,862	\$ 155,870	\$ 108,253	\$ 173,026
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	177	2,400	785	2,400
3000 Employee Benefits	17	200	73	200
4000 Supplies	26,264	56,666	33,158	72,066
5000 Other Operating Expenses	35,836	56,457	44,589	57,457
6000 Capital Outlay	0	0	750	0
7300 Transfers	0	0	3,674	0
7500 Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>62,294</u>	\$ <u>115,723</u>	\$ <u>83,029</u>	\$ <u>132,123</u>
ENDING FUND BALANCE	\$ <u><u>23,568</u></u>	\$ <u><u>40,147</u></u>	\$ <u><u>25,224</u></u>	\$ <u><u>40,903</u></u>

2018-19 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 2,719,873	\$ 2,734,527	\$ 2,734,527	\$ 2,546,166
Estimated Income				
8600 State Revenue	\$ 920,311	\$ 1,232,345	\$ 994,443	\$ 563,135
8860 Interest	27,171	20,000	31,720	20,000
8890 Other Income	119,202	90,000	151,005	85,000
8841 Other Loans	0	0	0	0
8910 Sale of Land	0	0	0	0
8941 Other Long-Term Debt	0	0	0	1,627,600
8980 Transfers In	<u>1,160,517</u>	<u>2,320,104</u>	<u>1,182,551</u>	<u>1,300,794</u>
Total Revenue	2,227,201	3,662,449	2,359,719	3,596,529
TOTAL BEG. BALANCE & INCOME	\$ 4,947,074	\$ 6,396,976	\$ 5,094,246	\$ 6,142,695
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	0	0	32,366	1,595,234
6000 Capital Outlay	2,002,175	2,000,000	2,467,059	3,369,665
7300 Transfers	<u>210,372</u>	<u>0</u>	<u>48,655</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,212,547</u>	<u>\$ 2,000,000</u>	<u>\$ 2,548,080</u>	<u>\$ 4,964,899</u>
ENDING FUND BALANCE	<u>\$ 2,734,527</u>	<u>\$ 4,396,976</u>	<u>\$ 2,546,166</u>	<u>\$ 1,177,796</u>
RESERVE FOR CAMPUS LAND SALE				242,327
RESERVE FOR CONTINGENCY				935,469
				<u>1,177,796</u>

2018-19 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 7,972,123	\$ 8,023,310	\$ 8,023,310	\$ 8,139,442
Estimated Income				
8860 Interest	\$ 68,053	\$ 60,000	\$ 116,632	\$ 60,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>68,053</u>	<u>60,000</u>	<u>116,632</u>	<u>60,000</u>
Total Income	68,053	60,000	116,632	60,000
TOTAL BEG. BALANCE & INCOME	\$ 8,040,176	\$ 8,083,310	\$ 8,139,942	\$ 8,199,442
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	500	500	500	500
6000 Capital Outlay	16,366	684,604	0	684,604
7120 Bond Issuance Costs	0	0	0	0
7300 Transfers	0	0	0	0
	<u>16,866</u>	<u>685,104</u>	<u>500</u>	<u>685,104</u>
TOTAL EXPENDITURES	\$ <u>16,866</u>	\$ <u>685,104</u>	\$ <u>500</u>	\$ <u>685,104</u>
ENDING FUND BALANCE	\$ <u>8,023,310</u>	\$ <u>7,398,206</u>	\$ <u>8,139,442</u>	\$ <u>7,514,338</u>

2018-19 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 484,403	\$ 408,204	\$ 408,204	\$ 305,987
Estimated Income				
8860 Interest	\$ 4,714	\$ 4,500	\$ 4,977	\$ 4,500
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	4,714	4,500	4,977	4,500
TOTAL BEG. BALANCE & INCOME	\$ 489,117	\$ 412,704	\$ 413,181	\$ 310,487
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,980	2,000	1,980	1,980
6000 Capital Outlay	82,851	65,718	37,444	65,718
7120 Bond Issuance Debt	(3,918)	0	0	0
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	<u>0</u>	<u>0</u>	<u>67,770</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 80,913</u>	<u>\$ 67,718</u>	<u>\$ 107,194</u>	<u>\$ 67,698</u>
ENDING FUND BALANCE	<u>\$ 408,204</u>	<u>\$ 344,986</u>	<u>\$ 305,987</u>	<u>\$ 242,789</u>

2018-19 FINAL BUDGET
MERCED COLLEGE BOOKSTORE (FUND 510)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ (332,534)	\$ (612,990)	\$ (612,990)	\$ (833,352)
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	<u>(332,534)</u>	<u>(612,990)</u>	<u>(612,990)</u>	<u>(833,352)</u>
 Estimated Income				
Income	\$ 2,242,751	\$ 2,500,000	\$ 2,162,139	\$ 2,500,000
Cost of Goods Sold	1,682,066	1,700,000	1,603,891	1,750,000
Gross Profit	560,685	800,000	558,249	750,000
Estimated Expenditures			32,672	
2000 Salaries	\$ 453,500	\$ 430,825	\$ 420,828	\$ 428,129
3000 Benefits	203,666	193,484	218,778	182,276
4000 Supplies	13,352	10,000	9,141	10,000
5000 Services	155,623	125,000	114,863	115,000
6000 Capital Outlay	0	0	0	0
7000 Transfers	15,000	15,000	15,000	15,000
TOTAL EXPENDITURES	<u>\$ 841,141</u>	<u>\$ 774,309</u>	<u>\$ 778,610</u>	<u>\$ 750,405</u>
Net Profit	(280,456)	25,691	(220,362)	(405)
ENDING FUND BALANCE	<u><u>\$ (612,990)</u></u>	<u><u>\$ (587,299)</u></u>	<u><u>\$ (833,352)</u></u>	<u><u>\$ (833,757)</u></u>

2018-19 FINAL BUDGET
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 3,999,840	\$ 3,596,605	\$ 3,596,605	\$ 3,606,011
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	3,999,840	3,596,605	3,596,605	3,606,011
 Estimated Income				
8860 Interest Income	\$ 16,358	\$ 16,000	\$ 9,406	\$ 16,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	16,358	16,000	9,406	16,000
 TOTAL BEG. BALANCE & INCOME	 \$ 4,016,198	 \$ 3,612,605	 \$ 3,606,011	 \$ 3,622,011
 Estimated Expenditures				
3000 Employee Benefits	\$ 419,593	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
7300 Transfers Out	0	0	0	0
7400 Realized Loss on Investment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL EXPENDITURES	 \$ 419,593	 \$ 0	 \$ 0	 \$ 0
 ENDING FUND BALANCE	 \$ <u>3,596,605</u>	 \$ <u>3,612,605</u>	 \$ <u>3,606,011</u>	 \$ <u>3,622,011</u>

2018-19 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 210,742	\$ 259,986	\$ 259,986	\$ 232,754
Estimated Income				
8820 Donations	\$ 276	\$ 1,200	\$ 30	\$ 0
8840 Sales	13,633	3,600	12,914	10,200
8850 Booth Rentals		3,000		
8860 Interest	2,112	4,000	3,133	2,000
8880 Other Student Fees	129,262	3,600	102,791	92,000
8890 Other Local Income	10,086	9,000	8,140	0
8980 Transfers In	0	0		0
	<u>155,369</u>	<u>24,400</u>	<u>127,008</u>	<u>104,200</u>
Total Revenue	155,369	24,400	127,008	104,200
TOTAL BEG. BALANCE & INCOME	\$ 366,111	\$ 284,386	\$ 386,994	\$ 336,954
Estimated Expenditures				
4000 Supplies	\$ 31,201	\$ 50,383	\$ 44,147	\$ 34,650
5000 Other Oper. Expenses	38,771	32,400	74,215	81,955
6000 Capital Outlay	23,812	10,000	7,780	15,000
7300 Transfers Out	11,341	0	26,498	0
7500 Student Financial Aid	1,000	0	1,600	1,600
	<u>106,125</u>	<u>92,783</u>	<u>154,240</u>	<u>133,205</u>
TOTAL EXPENDITURES	\$ 106,125	\$ 92,783	\$ 154,240	\$ 133,205
ENDING FUND BALANCE	<u>\$ 259,986</u>	<u>\$ 191,603</u>	<u>\$ 232,754</u>	<u>\$ 203,749</u>

2018-19 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2016-17 Actual	2017-18 Final	2017-18 Actual	2018-19 Final
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 17,644,663	\$ 18,981,738	\$ 18,362,764	\$ 18,987,923
8600 State Revenue	2,909,584	2,700,000	3,821,058	5,720,428
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>159,896</u>	<u>125,000</u>	<u>154,775</u>	<u>143,866</u>
Total Revenue	20,714,143	21,806,738	22,338,597	24,852,217
TOTAL BEG. BALANCE & INCOME	\$ 20,714,143	\$ 21,806,738	\$ 22,338,597	\$ 24,852,217
Estimated Expenditures				
7300 Transfers Out	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
7500 Student Fin. Aid	<u>20,659,143</u>	<u>21,751,738</u>	<u>22,283,597</u>	<u>24,797,217</u>
TOTAL EXPENDITURES	\$ <u>20,714,143</u>	\$ <u>21,806,738</u>	\$ <u>22,338,597</u>	\$ <u>24,852,217</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>