

FOR DISCUSSION PURPOSES ONLY

EXPENSES	ACUTAL 2013-14 ^[1]	ACUTAL 2014-15 ^[2]	BUDGET 2015-16 ^[4]	PROJECTED 2016-17 ^[3]	PROJECTED 2017-18 ^[3]
ACADEMIC SALARIES					
Instructional Salaries/Regular	5,762,198	6,330,785	7,157,642	7,427,798	7,502,076
Non Instructional Salaries/Regular	2,424,639	2,480,268	2,739,034	2,793,815	2,849,691
Instructional Salaries Other	3,557,471	3,907,709	4,060,580	3,884,288	3,961,973
Non Instructional Salaries Other	438,575	226,621	401,779	361,601	368,833
TOTAL ACADEMIC SALARIES	12,182,883	12,945,383	14,359,035	14,467,502	14,682,574
CLASSIFIED SALARIES					
Non Instructional Salaries Regular	4,643,728	4,619,176	5,422,818	5,477,046	5,531,817
Non-STRS Instructors	461,459	536,771	566,218	571,880	577,599
Non Instructional Salaries Non Reg	557,685	656,791	604,607	444,210	444,210
Instructional Aide	120,105	136,695	160,500	162,105	163,726
TOTAL CLASSIFIED SALARIES	5,782,977	5,949,433	6,754,143	6,655,241	6,717,352
EMPLOYEE BENEFITS					
State Teachers' Retirement System	911,567	1,058,505	1,473,274	1,820,012	2,118,695
Public Employees Retirement System	630,814	666,062	720,356	727,560	734,835
Social Security Survivors Disability	621,797	652,082	658,816	659,698	659,698
Health and Welfare	2,300,661	2,487,867	3,698,430	3,198,430	3,198,430
Unemployment Insurance	12,073	20,232	38,164	52,807	53,500
Workers' Compensation Insurance	1,277,292	723,274	741,749	778,836	817,778
Cash In Lieu	136,708	260,437	250,000	-	-
Retiree Benefits/Other Benefits	175,753	136,316	187,592	125,000	137,500
TOTAL EMPLOYEE BENEFITS	6,066,665	6,004,775	7,768,381	7,362,343	7,720,437
BOOKS, SUPPLIES AND MATERIALS					
Instructional Supplies	11,738	15,802	99,745	99,788	94,788
Non Instructional Repair Parts	23,243	24,801	62,500	63,750	65,025
Non Instructional Supplies	287,640	351,369	382,050	385,871	389,729
Gasoline	15,408	7,861	24,328	20,000	15,000
Food/Food Supplies	5,391	12,429	5,000	5,100	5,202
TOTAL BOOKS, SUPPLIES AND MAT.	343,420	412,262	573,623	574,509	569,744
CONTRACT SERVICES AND OPERATING EXPENSES					
Contract for Personal Services	1,729,828	1,931,822	2,211,820	2,130,103	2,212,804
Travel, Conference and Training	128,755	150,490	162,788	105,908	105,908
Dues and Memberships	32,390	48,274	35,790	34,990	34,990
Insurance	105,811	106,443	106,463	108,592	110,764
Utilities and Housekeeping Services	950,324	1,032,147	1,142,000	1,164,840	1,188,137
Contracts, Rentals, and Repairs	638,091	729,475	683,279	690,112	697,013
Legal, Elections, and Audit Expense	447,166	241,950	307,500	200,000	350,000
Other Services, Postage, and Advertising	659,757	510,026	633,891	640,230	721,632
Miscellaneous	4,617	34,158	293,146	35,000	36,000
TOTAL CONTRACT SERVICES	4,696,739	4,784,785	5,576,677	5,109,775	5,457,248

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CAPITAL OUTLAY					
Site Improvements	1,535	91,660	200,000	50,000	50,000
Building Improvements	-	-	-	-	-
Library Books	44,367	104,764	50,000	50,000	50,000
Equipment	362,870	761,575	200,415	100,000	100,000
TOTAL CAPITAL OUTLAY	408,772	957,999	450,415	200,000	200,000
TOTAL EXPENDITURES	29,481,456	31,054,637	35,482,274	34,369,369	35,347,354
OTHER OUTGO					
Other Outgo	1,292,420	1,292,420	1,500,000	1,292,420	1,292,420
Interfund Transfers Out	869,480	700,575	1,096,000	600,000	640,000
Other Payments To/For Students	75,961	81,498	65,000	65,000	65,000
TOTAL OTHER OUTGO	2,237,861	2,074,493	2,661,000	1,957,420	1,997,420
TOTAL EXPENDITURES AND OTHER FINANCING	31,719,317	33,129,130	38,143,274	36,326,789	37,344,774
Reserve for Personnel Commission	-	-	-	280,000	294,000
GRAND TOTAL EXPENDITURES	31,719,317	33,129,130	38,143,274	36,606,789	37,638,774
ENDING BALANCE	8,168,700	9,418,849	9,773,375	9,499,754	8,465,500
	39,888,017	42,547,979	47,916,649	46,106,543	46,104,274
Nonspendable Fund Balance	352,537	134,843	25,000	25,000	25,000
Projected Contingency & Ending Balance Reserve	24.64%	28.02%	25.56%	26.08%	22.60%
Surplus (Deficit)	1,089,552	1,275,577	354,526 ^[5]	(273,621) ^[6]	(1,034,254) ^[7]
Percent of Debt to General Fund Budget	4.07%	3.90%	3.93%	3.56%	3.46%

[1] Includes nine (9) new faculty positions. Includes four (4) budgeted non-faculty positions

[2] Includes nine (9) new faculty positions. Includes three (3) budgeted non-faculty positions

[3] Hiring freeze

[4] Includes four (4) new faculty positions

[5] One-time expenses: 1) \$125K Board Election Costs, 2) \$109K for PARS, 3) \$450K One-time Augmentations/Enhancements, 4) \$200K addition to LOC, 5) \$500K addition to OPEB, 6) \$500K to establish a new PERS/STRS Pension Fund

[6] The following one-time expenses are included: 1) \$100K Site Improvements and the addition of the personnel commission which costs (\$280K) are on-going

[7] Deficit due to the following one-time expenses: 1) \$175K Election Costs, 2) \$100K Site Improvements and the addition of the personnel commission which costs (\$294K) are on-going