

Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
September 03, 2014

Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u> Unaudited	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Federal	1,101	1,428	967	2,346	3,523	3,523	3,523
State Revenue	30,246,772	27,915,871	26,215,323	28,800,348	30,393,401	30,393,401	30,963,401
Projected COLA 1%						250,000	275,000
Projected Growth 1%						320,000	325,000
Local Revenue	7,263,236	6,302,942	6,658,486	6,866,346	6,254,634	6,254,634	6,254,634
Total Revenue	37,511,109	34,220,241	32,874,776	35,669,040	36,651,558	37,221,558	37,821,558
Cert Salaries	16,542,597	15,126,571	14,429,793	16,097,425	16,585,448	16,778,980	16,973,854
1110 Instruction Regular Salaries	7,035,534	7,796,028	6,623,934	7,572,015	7,594,442	7,734,913	7,866,128
1117 Teaching Faculty Off Schedule COLA				104,349	0	0	0
1160 Instruction Substitute Salaries	74,082	62,651	39,160	81,111	78,189	78,189	78,189
1199 CE Instr Retirement Incentive	0	67,008		35,430	35,430	35,430	35,430
1208 Learning Support Specialist	0						
1209 Instructional Media Designer	35,680	38,187	40,497	0	0	0	0
1210 Counselor/Library Studies	1,172,230	1,097,873	1,073,894	1,068,869	1,081,283	1,101,076	1,119,944
1211 Project Directors Salaries	90,024	97,121	113,718	197,611	192,644	196,164	199,532
1212 Deans Salaries	1,191,293	1,015,310	777,577	740,730	673,448	680,172	693,687
1213 Associate Dean	0				115,477	116,629	118,945
1214 Vice Presidents Salaries	565,221	530,704	427,409	471,932	440,232	444,628	453,463
1215 President's Salary	234,515	195,000	200,000	200,000	200,000	200,000	200,000
1216 Associate Vice President	119,636	29,074					
1217 Non-teach Faculty Off Schedules COLA				32,634			
1220 Counselor Overload Salaries	48,664	42,368	39,268	34,066	0	0	0
1227 Administrators Off Schedule COLA				21,952			
1270 Chair/Coordinator Salaries	988,938	490,554	1,030,650	950,830	956,680	974,156	990,913
1299 CE Non-Instr Retiree Incentive	0	26,200		35,312	35,312	35,312	35,312
1310 Non Credit Instruction	37,024	27,170	28,899	40,011	54,980	54,980	54,980
1320 FT Summer Teaching	407,492	344,708	278,141	506,880	617,618	617,618	617,618
1325 FT Winter Teaching	0				170,243	170,243	170,243
1330 Adjunct Faculty Salaries	2,624,774	1,924,165	2,264,170	2,317,374	2,685,522	2,685,522	2,685,522
1340 Overload Full-Time Faculty Salaries	1,434,372	955,142	1,117,353	1,307,357	1,224,858	1,224,858	1,224,858

Imperial Valley College
 7 year funding analysis
 Unrestricted General Fund Only
 September 03, 2014

Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Unaudited Actual	Budget	Budget	Budget
1370 Coaching Salaries	162,259	129,166	136,859	104,229	17,820	17,820	17,820
1371 Coaching Stipend				866	100,980	100,980	100,980
1390 Instr - Prof Exp/Extra Duty Agmt	136,758	98,869	100,542	142,859	132,497	132,497	132,497
1410 Part-Time Counse/Library Salaries	36,027	63,753	75,594	77,189	97,163	97,163	97,163
1411 Part-Time Instr Specialist	52,140						
1490 Non-Instr Prof Exp/Extra Duty Agmt	75,863	79,013	43,709	17,368	22,020	22,020	22,020
1491 Stipends	0			7,239	38,610	38,610	38,610
1492 Meetings Pay	20,075	16,508	18,419	29,212	20,000	20,000	20,000
CL Salaries	7,289,021	7,018,878	6,290,410	6,698,620	6,944,014	7,151,905	7,204,085
2101 Admin Tech Salaries	36,310	49,099	47,945	54,228	52,245	52,245	52,245
2102 Admission/Student Records Salaries	508,834	503,972	454,366	425,625	487,725	488,857	490,023
2103 Accounting Salaries	294,367	250,520	260,798	274,032	270,448	271,685	271,685
2104 Information Systems Salaries	856,293	770,675	565,741	595,392	689,005	739,185	748,797
2105 Counseling Services Salaries	36,688	36,428		66,084	45,408	45,408	45,408
2106 Media Services Salaries	167,152	123,793	90,006	63,461	62,207	62,207	62,207
2107 Classified Confidential		631,869	624,084	653,140	694,310	706,227	714,637
2108 Classified Managers Salaries	975,217	1,009,791	848,823	978,420	1,027,470	1,038,970	1,050,770
2109 Night Differential	46,799	28,740	29,163	28,424	27,800	27,800	27,800
2110 Financial Aid Salaries	279,438	240,777	333,845	341,228	375,795	378,093	380,461
2111 Library Salaries	142,080	106,867	124,467	128,037	128,667	129,800	130,966
2113 Custodial Salaries	636,184	448,052	388,583	397,158	421,467	426,639	430,573
2114 Grounds Salaries	165,405	226,452	237,342	261,645	251,137	260,385	262,583
2115 Skilled Crafts Salaries	444,734	401,148	426,559	419,458	414,739	417,486	418,652
2117 Class Confi Staff Off Schedule COLA				9,669			
2119 Professional Salaries	365,585	160,086	135,171	149,915	157,869	188,023	191,233
2120 Secretarial/Clerical Salaries	1,535,287	1,146,325	1,015,522	1,095,777	1,164,283	1,232,595	1,239,745
2123 Reprographics Salaries	87,101	76,463	90,730	95,543	93,164	94,827	94,827
2127 Class Managers Off Schedule COLA				13,575			
2199 CL Non-Instr Retiree Incentive	0	102,807		7,217	7,217	7,217	7,217
2210 Child Care Salaries	5,326						
2211 Tutorial Salaries	333,294	313,049	338,476	360,138	371,372	382,570	382,570

Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
September 03, 2014

Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%
	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Unaudited Actual	Budget	Budget	Budget
2299 CL Instr Retiree Incentive	0	7,457					
2301 Student Salaries	208,326	229,437	137,725	108,596	64,000	64,000	64,000
2305 Off Campus Student Salaries				10,279			
2306 On Campus Student Salaries				126			
2313 Life Guards - Instruction	1,605	463					
2314 Life Guards - Comm Svc Summer	3,028	958	4,646	9,797			
2315 Life Guards - Comm Svc Other	0						
2398 Professional Growth Salaries	10,538	10,300	10,575	15,155	9,975	9,975	9,975
2399 Overtime and Extra Pay	26,521	14,654	20,607	31,731	27,546	27,546	27,546
2410 Student Tutorial Salaries	22,054	37,034	104,488	104,509	100,165	100,165	100,165
2420 Nonstudent Tutorial Salaries	100,854	91,662	748	261			
Benefits	8,540,090	8,422,573	8,834,159	8,402,120	8,944,135	9,186,704	9,498,005
3110 STRS Certificated Instructional	886,708	864,925	765,332	945,014	1,042,844	1,042,844	1,042,844
3111 STRS Certificated Non instructional	354,168	273,947	298,548	291,801	302,341	302,341	302,341
3120 STRS Classified Non instructional	27,932	28,045	29,397	20,025	20,172	20,172	20,172
3121 STRS Classified Instructional				6			
3210 PERS Certificated Instructional		0	6,599	9,577	7,049	7,049	7,049
3211 PERS Certificated Noninstructional	28,093	27,859	16,105	25,297	16,999	16,999	16,999
3220 PERS Classified Noninstructional	658,988	635,702	604,651	667,467	716,800	716,800	716,800
3221 PERS Classified Instructional	35,056	34,702	39,728	41,923	45,994	45,994	45,994
PERS projected increase by 1.85%, 1.85%						124,415	265,669
STRS projected increase by 0.90%, 2.4%						138,411	295,458
3310 FICA-Certificated	72,800	57,353	64,477	69,731	4,105	4,105	4,105
3311 FICA Certificated Non instructional	17,255	18,303	9,744	14,788	9,518	9,518	9,518
3320 FICA-Classified	391,261	374,300	325,018	359,049	382,737	382,737	382,737
3321 FICA Classified Instructional	27,421	25,236	23,014	23,641	24,373	24,373	24,373
3330 Medicare-Certificated	164,262		147,883	170,986	184,485	184,485	184,485
3331 MEDICARE Certificated Non instructi	56,366	42,541	48,687	49,035	55,359	55,359	55,359
3340 Medicare-Classified	97,437	92,768	81,093	86,951	93,459	93,459	93,459
3341 Medicare-Classified Instructional	6,413	5,902	5,382	5,528	5,700	5,700	5,700
3410 H&W - Certificated Instructional	1,211,992	1,261,209	1,430,243	1,421,840	1,416,188	1,416,188	1,416,188

Imperial Valley College
 7 year funding analysis
 Unrestricted General Fund Only
 September 03, 2014

	7,290	6,119	6,053	6,625	6,807	6,875	6,943
	7,102	6,559	6,119	6,625	6,807	6,875	6,943
	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%
	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Unaudited Actual	Budget	Budget	Budget
Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%
3411 H&W - Certificated Noninstructional	394,090	263,024	391,082	356,223	549,461	549,461	549,461
3420 Health Insurance - Classified	2,146,241	2,189,319	2,507,895	2,391,461	2,391,193	2,391,193	2,391,193
3421 Health Insurance - Classified Instr	36,058	-13,403	80,401	7,319	108,358	108,358	108,358
3440 Health Insurance/IP - Certificated	859,304	814,012	683,450	752,863	825,000	825,000	825,000
Health Insurance Increase 5%						265,000	278,000
3450 Self Insurance Expense							
3451 Retirees' H&W Co-pay	50,000	49,000	28,000	9,100	10,000	10,000	10,000
3510 SUI - Certificated	136,764	235,634	286,670	21,241	6,367	6,367	6,367
3511 SUI - Certificated Non instruction	-17,040	-49,365	-28,294	-464	1,923	1,923	1,923
3520 SUI - Classified	73,828	104,237	115,423	4,376	3,225	3,225	3,225
3521 SUI - Classified Instructional	-2,656	-6,322	-3,397	-83	197	197	197
3610 Workers' Comp - Certificated	73,280	99,679	76,849	100,221	131,482	131,482	131,482
3611 Workers' Comp - Certificated Non in	27,548	36,854	26,931	30,296	39,850	39,850	39,850
3620 Workers' Comp - Classified	39,459	57,754	40,170	47,277	67,790	67,790	67,790
3621 Workers' Comp - Classified Instruct	2,757	4,315	3,202	3,563	5,098	5,098	5,098
3910 Early Retirement Incentives	684,306	744,448	729,876	476,068	476,068	190,811	190,811
Supplies	595,327	502,587	664,550	727,493	871,270	871,270	871,270
4210 Books	363	268	146	879	0	0	0
4220 Magazines, Periodicals, CD's	9,463	4,430	6,793	6,482	7,112	7,112	7,112
4320 Instructional Supplies and Material	142,132	65,946	83,465	129,383	177,823	177,823	177,823
4321 Drama Supplies							
4323 HR 100 lab fees/materials	-1,701	2,929	-1,828	469	5,695	5,695	5,695
4324 Training Supplies							
4325 Music Supplies							
4326 Art Fees	-2,377	106	-999	-78			
4340 Media Materials	2,805	569	437	2,658	7,050	7,050	7,050
4401 Non-Instructional Supply / Material	91,934	76,479	111,611	144,931	188,678	188,678	188,678
4402 Student Incentives							
4410 Safety Supplies							
4420 Maintenance Supplies	715	139	149	139	604	604	604
4422 Fertilizer and Pesticides	0	855	1,325	8,861	8,900	8,900	8,900

Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
September 03, 2014

	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%
	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Unaudited Actual	Budget	Budget	Budget
4424 Soil Amendments	0						
4430 Custodial Supplies	59,464	66,778	73,089	71,005	71,857	71,857	71,857
4440 Grounds Supplies	29,386	27,184	25,084	24,944	25,159	25,159	25,159
4450 Health Supplies	5,017	3,640	3,057	3,525	3,622	3,622	3,622
4455 Copying/Printing	100,901	105,579	190,861	187,089	168,752	168,752	168,752
4458 Microfilm	3,406	3,407	3,424	3,592	3,700	3,700	3,700
4459 Audio Visual/Sings	-167	-6					
4460 Office Supplies	53,876	29,263	30,779	31,948	42,617	42,617	42,617
4461 Copier Supplies	-7,909	7,879	11,009	11,945	20,209	20,209	20,209
4462 Diploma Abatement	3,065	-300	1,976	2,362	6,000	6,000	6,000
4463 Repair Supplies	67,846	98,119	90,918	80,804	97,237	97,237	97,237
4465 Auto Repair Parts	0	96	0	0	72	72	72
4466 Checks and Forms	2,074	1,937	438	1,102	2,000	2,000	2,000
4470 Gas and Oil	10,801	-5,292	12,527	-6,563	12,527	12,527	12,527
4471 Tires	988	1,203	1,141	1,145	1,219	1,219	1,219
4472 Transportation Tools		0	32	270	273	273	273
4480 Hospitality	23,244	11,378	19,116	20,601	20,164	20,164	20,164
Services	3,106,721	2,634,663	2,086,458	2,372,948	2,576,340	2,576,340	2,576,340
5110 Consulting Services	188,847	161,212	194,471	160,959	263,663	263,663	263,663
5120 Plant and Soil Analysis Services	0						
5190 Models	105	0	0				
5191 Officials and Referees	27,963	20,902	22,880	25,636	25,760	25,760	25,760
5194 Other Personal Services							
5198 Security Systems							
5210 Travel - Mileage	3,862	5,000	3,403	3,748	5,469	5,469	5,469
5211 Travel - Student Expenses, Stipends	658	356	189	225	1,010	1,010	1,010
5212 Travel - Cultural and Education Act	0	0	0	0	700	700	700
5213 Travel - Student Room and Board	0	0	225	0	500	500	500
5220 Travel - Staff Conferences	145,334	122,501	146,253	135,387	179,694	179,694	179,694
5221 Board District #1 Travel	216	815	50	0	3,000	3,000	3,000
5222 Board District #2 Travel	1,528	1,250	3,425	1,750	3,000	3,000	3,000

Imperial Valley College
 7 year funding analysis
 Unrestricted General Fund Only
 September 03, 2014

Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u> <u>Unaudited</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
5223 Board District #3 Travel	3,330	3,364	5,373	4,727	6,000	6,000	6,000
5224 Board District #4 Travel	1,174	1,250	1,579	1,248	3,000	3,000	3,000
5225 Board District #5 Travel	0	1,059	3,041	3,323	3,000	3,000	3,000
5226 Board District #6 Travel	0	1,249	2,129	1,592	3,000	3,000	3,000
5227 Board District #7 Travel	1,888	1,250	2,428	2,040	3,000	3,000	3,000
5229 Recruitment Travel				2,885	945	945	945
5310 Memberships and Dues	98,285	91,597	99,045	100,387	120,899	120,899	120,899
5320 Electronic Database Subscription	66,042	65,366	45,550	41,396	0	0	0
5410 Property and Liability Insurance	179,824	178,206	156,933	158,103	181,006	181,006	181,006
5420 Crop Insurance	0						
5421 Irrigation Cost	0						
5440 Student Insurance Expense	68,623	66,955	89,045	84,111	84,111	84,111	84,111
5510 Natural Gas	31,676	23,204	13,186	21,029	29,309	29,309	29,309
5511 Natural Gas - Science Bldg		2,508	4,285	3,611	3,744	3,744	3,744
5520 Electricity - 2% inflation factor	702,321	631,283	529,625	654,880	483,292	483,292	483,292
5530 Water Trash Sewer	3,428	485					
5540 Telephone and Data Lines	53,625	36,496	24,597	26,902	58,078	58,078	58,078
5541 Cell Phones and Pagers	4,816	4,121	4,785	3,952	7,120	7,120	7,120
5550 Laundry	122	374	142	237	502	502	502
5570 Disposal	23,402	20,578	18,672	17,356	22,300	22,300	22,300
5620 Other Maintenance Agreements	631,407	464,558	587,967	665,639	737,670	737,670	737,670
5621 Copier Maintenance Agreements	92,964	127,133	21,397	6,397	70,859	70,859	70,859
5625 Indirect Cost Expense			-402,933	-343,935	-279,000	-279,000	-279,000
5630 Facility/Equipment Rental Expense	259,469	148,701	58,283	47,647	62,680	62,680	62,680
5632 Vehicle Rental Expense	36,920	34,946	42,665	42,827	44,939	44,939	44,939
5640 Equipment Repairs	37,468	21,331	42,627	39,214	51,642	51,642	51,642
5710 Audit Expense	19,000	15,900	16,100	16,100	16,100	16,100	16,100
5730 Legal Expense	121,908	81,280	77,662	88,194	77,327	77,327	77,327
5731 Election Expense	36,992			40,000			
5740 Advertising Expense	15,087	9,018	21,171	33,027	16,745	16,745	16,745
5815 Bank Fees	33,253	40,511	41,346	37,143	40,511	40,511	40,511
5820 Athletics Entry Fees	3,575	5,044	4,044	4,807	5,647	5,647	5,647
5830 Permits and Bio-assay	23,813	27,302	29,682	28,439	37,053	37,053	37,053

Imperial Valley College
 7 year funding analysis
 Unrestricted General Fund Only
 September 03, 2014

	10-11	11-12	12-13	13-14	14-15	15-16	16-17
	Actual	Actual	Actual	Unaudited Actual	Budget	Budget	Budget
Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%
5840 Physical Exam/Class B Lic Fees	3,853	3,882	4,044	6,037	5,740	5,740	5,740
5850 Fingerprinting	3,595	3,155	3,541	2,618	2,843	2,843	2,843
5860 Postage	39,012	32,811	26,123	16,810	26,035	26,035	26,035
5890 Other Expense	141,336	177,710	141,428	186,500	167,447	167,447	167,447
Capital Outlay	75,205	111,088	211,134	496,069	71,030	71,030	71,030
6129 Sites and Site Improvements	0			2,970			
6130 Sites and Site Improvements - DEP		0	0				
6310 Library Books	23,285	19,737	30,002	34,660	12,526	12,526	12,526
6490 Equipment - New Eqp under 5000	34,389	36,471	177,557	373,467	1,950	1,950	1,950
6502 Capital Software			3,575	1,390	0	0	0
6590 Capital Equipment DEP Asset	17,531	54,880		83,582	56,554	56,554	56,554
Total Expenses	36,148,961	33,816,360	32,516,504	34,794,675	35,992,237	36,636,229	37,194,584

Imperial Valley College
 7 year funding analysis
 Unrestricted General Fund Only
 September 03, 2014

Actual FTES	7,290	6,119	6,053	6,625	6,807	6,875	6,943
Funded FTES	7,102	6,559	6,119	6,625	6,807	6,875	6,943
Growth/Restoration	2.40%	0.00%	0.00%	1.00%	2.75%	1.00%	1.00%

	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u> Unaudited	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Other outgo	842,411	869,631	853,537	805,672	1,100,508	425,000	425,000
Total Exp/other	36,991,372	34,685,991	33,370,041	35,600,347	37,092,745	37,061,229	37,619,584
Surplus/-deficit	519,737	-465,750	-495,265	68,693	-441,187	160,329	201,974
Beginning Reserves	2,776,963	3,296,700	2,830,949	2,335,684	2,404,377	1,963,190	2,123,519
Prior year adjmts							
Adjusted Beg Bal							
Board designated Reserve	250,000						
Board designated Reserve	0						
Ending Reserves	<u>3,296,700</u>	<u>2,830,949</u>	<u>2,335,684</u>	<u>2,404,377</u>	<u>1,963,190</u>	<u>2,123,519</u>	<u>2,325,493</u>

% of unrestricted GF	8.91%	8.16%	7.00%	6.75%	5.29%	5.73%	6.18%
Cost per funded FTES	5,208.59	5,288.30	5,453.51	5,373.64	5,449.21	5,390.72	5,418.35
Sal & Ben % of Inc	86.30%	89.33%	89.90%	87.47%	88.60%	88.97%	89.04%
Sal & Ben % of Exp	87.51%	88.13%	88.57%	87.63%	87.55%	89.36%	89.52%