

FINAL BUDGET 2018-2019

SEPTEMBER 10, 2018

College of the Sequoias Final Budget

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BOARD of TRUSTEES

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MISSION

College of the Sequoias is a comprehensive community college district focused on student learning that leads to productive work, lifelong learning and community involvement.

College of the Sequoias affirms that our mission is to help our diverse student population achieve its transfer and/or occupational objectives and to advance the economic growth and global competitiveness of business and industry within our region.

College of the Sequoias is committed to supporting students' mastery of basic skills and to providing access to programs and services that foster student success.

Adopted by the Board of Trustees on May 14, 2007
Reaffirmed by the Board of Trustees on November 14, 2011,
January 12, 2015

RESOURCE ALLOCATION PHILOSOPHY

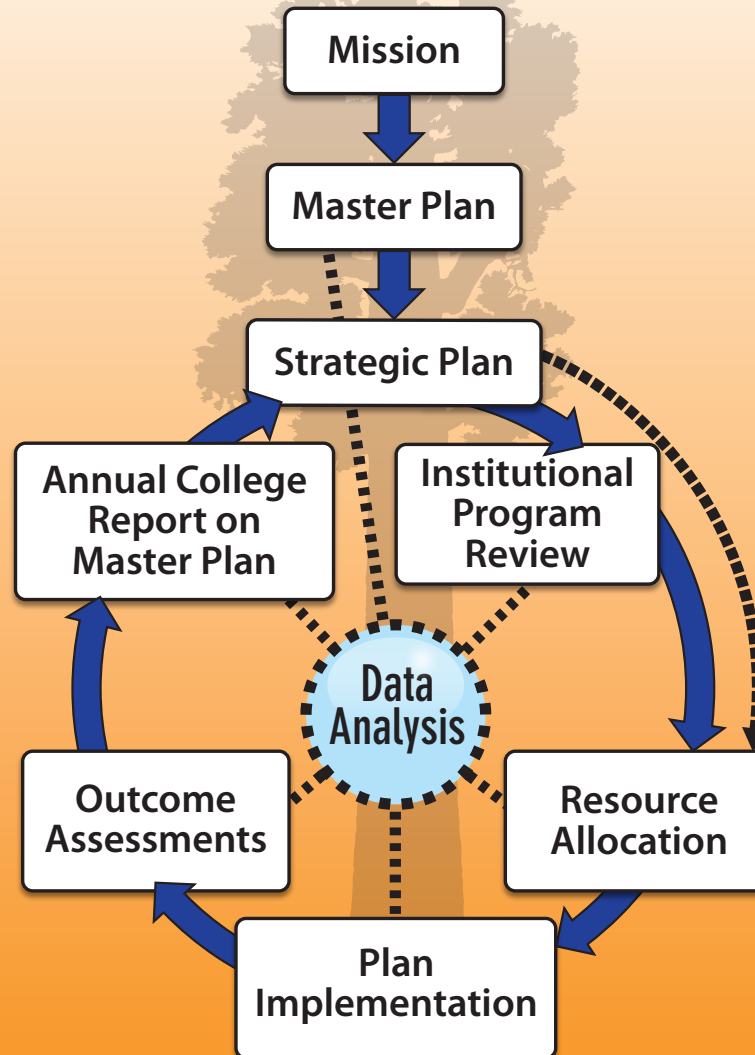
The District mission is the foundation of all planning processes because it describes the intended student population and the services that the college provides to the community. District Goals and Objectives are central to resource allocation. In the District's cycle of integrated planning, resources are allocated based on their connections with District Goals, student learning outcomes, service area outcomes, and/or District Objectives. All constituencies have appropriate opportunities to participate in the development of institutional budgets. The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.

The California Community College (CCC) Chancellor's Office Vision for Success

To meet California's needs, the CCC system should strive to achieve the following goals by 2022:

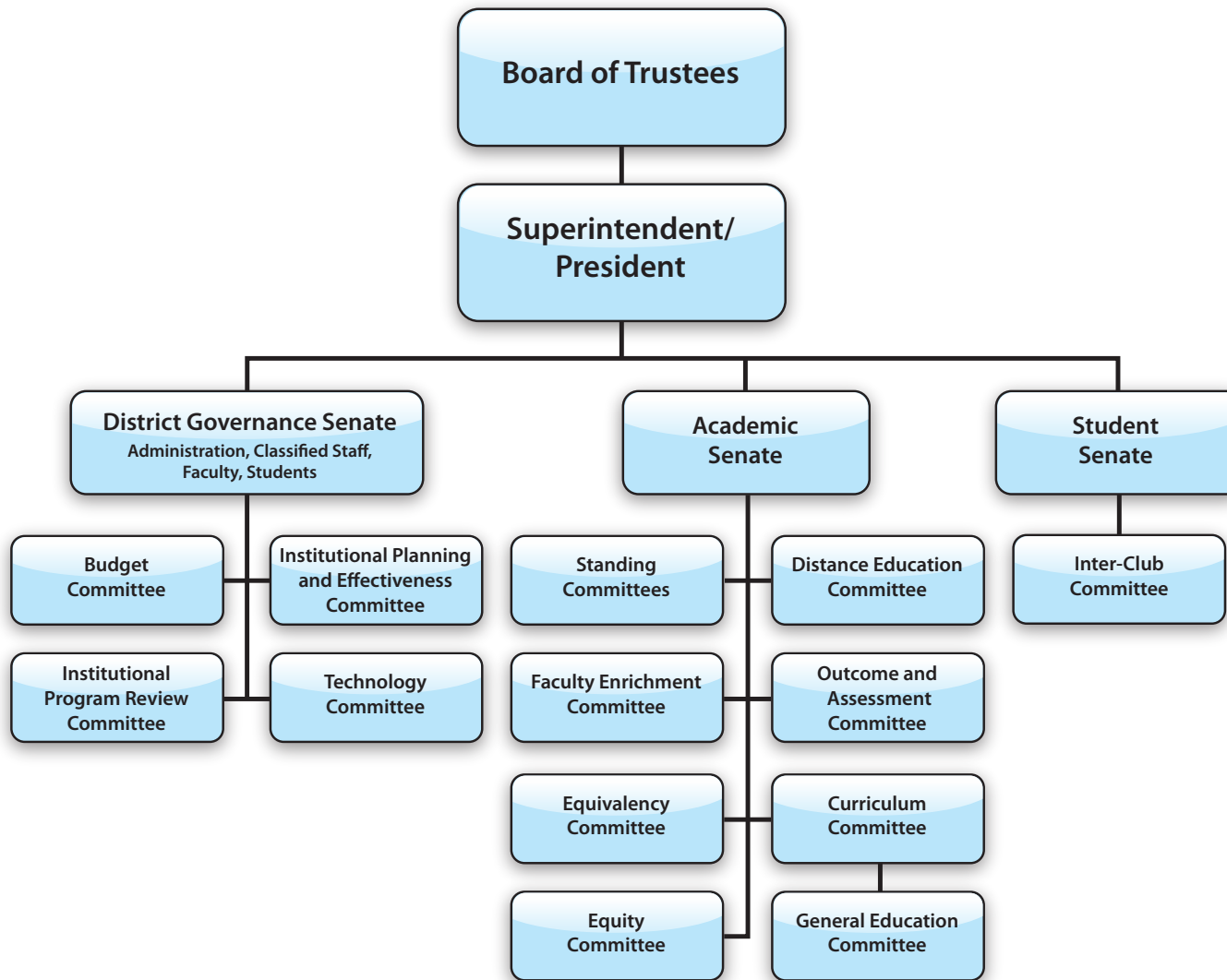
- Increase by at least 20 percent the number of CCC students annually who acquire associates degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job.
- Increase by 35 percent the number of CCC students transferring annually to a UC or CSU.
- Decrease the average number of units accumulated by CCC students earning associate's degrees, from approximately 87 total units (the most recent system-wide average) to 79 total units - the average among the quintile of colleges showing the strongest performance on this measure.
- Increase the percent of exiting CTE students who report being employed in their field of study, from the most recent statewide average of 60 percent to an improved rate of 69 percent - the average among the quintile of colleges showing the strongest performance on this measure.
- Reduce equity gaps across all of the above measures through faster improvements among traditionally underrepresented student groups, with the goal of cutting achievement gaps by 40 percent within 5 years and fully closing those achievement gaps within 10 years.
- Reduce regional achievement gaps across all of the above measures through faster improvements among colleges located in regions with the lowest educational attainment of adults, with the ultimate goal of fully closing regional achievement gaps within 10 years.

College of the Sequoias Model for Integrated Planning



College of the Sequoias

Participatory Governance Structure



DISTRICT MASTER PLAN GOALS

(Approved: February 9, 2015)

District Goal I: The College of the Sequoias Community College District will increase student enrollment relative to population growth and educational and workforce development needs.

District Goal II: The College of the Sequoias Community College District will improve the rate at which its students complete degrees, certificates, and transfer objectives.

District Goal III: The College of the Sequoias Community College District will strategically tailor and implement academic programs and student services that match the unique needs of its student population and the demands of ongoing changes in workforce development.

District Goal IV: The College of the Sequoias Community College District Board of Trustees, administration, faculty and staff will engage in best practices and staff development to sustain effective operational systems for institutional assessment and continuous improvement.

BOARD PRIORITIES

2018-2019

1. Provide timely updates to the Board on the actions required and Districts steps taken to implement the new state funding formula enacted in fall 2018.
2. Sustain efforts to grow District wide FTES in accordance with the COS Master Plan 2015-2025 and the Strategic Plan 2018-2021.
3. Continue efforts to strengthen the COS Agriculture program including planning for future productivity of Farm Operations acreage and visioning future changes in Agriculture instruction and programs.
 1. Implement strategies and actions that strengthen integration of the COS Ag program with HJUHSD Ag program.
 2. Meet with local small-animal veterinarians to explore interest in a facility-lease agreement to meet industry use demands and provide opportunities for integrating student learning.
 3. Meet with representatives from California State University, Fresno to explore interest in partnership to offer a four-year degree program in Veterinary Science incorporating use of the COS Tulare Veterinary Facility.
4. Ensure fiscal stability and strive to achieve a General Fund reserve consistent with current average (22%) for community colleges statewide.
5. Work diligently through the due process of collective bargaining and labor relation laws, to achieve employee contract agreements that are mutually beneficial for employees, students, the District and that support the overall best interest of our COS Vision and College community. Direct Staff to develop a study of employee total compensation from comparable districts in our region, to help inform the negotiations process.

Links Between Resource Allocations & District Goals and Objectives

Goal 1: Increase Student Enrollment

- District Objective 1.1: Increase overall enrollment by 1.75% annually
Fifteen Full-Time Faculty, one Full-Time Categorically-funded Faculty
Increase Budget for Instructional Aids-Large Lecture (\$7,000)
Discretionary Budget Augmentations for many Academic Services Departments (\$65,000)
Increase PE/Athletics Funds for Equipment & Supplies (\$24,000)
Admissions and Records Equivalence Specialist (\$75,000)
Admissions and Records Clerical Assistant (\$46,000)
Increase Funding for Ambassador Program at Welcome Center (\$30,000)
Financial Aid to Support Printing Costs of Student Information (\$10,000)

Goal 2: Improve the Rate at Which Students Complete Degrees, Certificates, and Transfers

- District Objective 2.1: Increase the percentage of students who earn an associate degree or certificate
- District Objective 2.2: Increase the number of students who transfer to four-year institutions
- District Objective 2.3: Increase the percentage of students who complete transfer-level English and math
Fifteen Full-Time Faculty, one Full-Time Categorically-funded Faculty
New Associate Dean of Educational Support Services (\$159,543 – due to BSSOT early end-of-grant)
New Full-time Piano Accompanist-from half-time (\$49,800)
New Data Steward (TracDat, data audits, reporting, etc.) (\$92,000; 50% GFU and 50% categorical)
 - District Objective 4.1: Data driven decision makingIncrease Budget for Instructional Aids-Large Lecture (\$7,000)
Writing Center Instructional Aids-Saturday Service (\$3,168)
 - District Objective 3.1 and 3.2: Increase the placement rates into transfer level English and Math, and who complete transfer level English and math within their first yearWriting Center Instructional Aids-Extended Weekday Service (\$3,680)
 - District Objective 3.1 and 3.2: Increase the placement rates into transfer level English and Math, and who complete transfer level English and math within their first yearDiscretionary Budget Augmentations for Many Academic Services Departments (\$65,000)
Tulare Annex – Utilities and Upkeep Costs for Moving CTE Courses. (\$53,000)
 - District Objective 2.4: Increase the percentage of CTE students who achieve their employment objectives

Senior Instructional Specialist – Math Lab Coordinator (\$90,000 now GFU)

New Associate Dean of Educational Support Services (\$159,543 – due to BSSOT early end-of-grant)

- District Objective 3.1 and 3.2: Increase the placement rates into transfer level English and Math, and the percentage of students who complete transfer level English and math within their first year

Discretionary Budget for Dean of Educational Support Services (\$7,000)

Educational Support Secretary (\$80,252 – due to BSSOT early end-of-grant)

Admissions and Records Equivalence Specialist (\$75,000)

- District Objective 2.2: Increase the number of students who transfer to four-year institutions

Admissions and Records Clerical Assistant (\$46,000)

Move ESL professional expert to Classified Position (\$6,547)

NCCER Administrative Management Costs for Electrician Training (\$3,500)

- District Objective 2.4: Increase the percentage of CTE students who achieve their employment objectives

Financial Aid to Support Printing Costs of Student Information (\$10,000)

PTA Secretary Budget into GFU - .647 FTE (\$52,000)

Above Base Resource Request funds (\$50,000) – increases annual budget

- District Objective 4.2: Improve organizational effectiveness by strengthening operations of District Departments

Goal 3: Strategically tailor and implement academic programs and student services programs that meet the unique needs and demands of students and the workforce

- District Objective 3.1: Increase the placement rates into transfer level English and Math
- District Objective 3.2: Increase the percentage of students who complete transfer level English and math within their first year

Fifteen Full-Time Faculty, one Full-Time Categorically-funded Faculty

- District Objective 3.1: Reduce achievement gap of disproportionately impacted student groups annually (per SEP)

New Associate Dean of Educational Support Services (\$159,543 – due to BSSOT early end-of-grant)

New Full-time Piano Accompanist-from half-time (\$49,800)

New Data Steward (TracDat, data audits, reporting, etc.) (\$92,000; 50% GFU and 50% categorical)

- District Objective 4.1: Data driven decision making

Tulare Annex – Utilities and Upkeep Costs for Moving CTE Courses. (\$53,000)

- District Objective 2.4: Increase the percentage of CTE students who achieve their employment objectives

LRC Costs to Continue Saturday pilot Program (\$20,317)

Writing Center Instructional Aids-Saturday Service (\$3,168)

- District Objective 3.1 and 3.2: Increase the placement rates into transfer level English and Math, and who complete transfer level English and math within their first year

Writing Center Instructional Aids-Extended Weekday Service (\$3,680)

- District Objective 3.1 and 3.2: Increase the placement rates into transfer level English and Math, and who complete transfer level English and math within their first year

Business & Welding Lab Aids Budgets from VTEA to GFU (\$23,835)

Senior Instructional Specialist – Math Lab Coordinator (\$90,000 now GFU)

Assistant Athletic Trainer .5 FTE to 1.0 FTE

Educational Support Secretary (\$80,252 – due to BSSOT early end-of-grant)

(Placeholder) New Research Analyst (\$105,000)

- District Objective 4.1 Increase the use of data for decision-making at the District and department/unit level

College Nurse for Centers and Nights/Weekends (\$100,000)

Move ESL professional expert to Classified Position (\$6,547)

Discretionary Budget Outcomes & Assessments/Curriculum Coordinator (\$4,000)

Discretionary Budget Dual Enrollment Director (\$4,000)

Auto – Shop Supplies (\$5,000)

AAC DHH Transfer Salary to be Covered by GFU (\$80,000) = increased District match, leads to increased funding and avoids deficit

Above Base Resource Request funds (\$50,000) – increases annual budget

- District Objective 4.2: Improve organizational effectiveness by strengthening operations of District Departments

ADA compliant accessible desk inventory (\$35,000 one-time)

Goal 4: Engage in Best Practices and Staff Development to Sustain Effective Operational Systems for Institutional Assessment and Continuous Improvement:

- District Objective 4.1: Improve operational systems based upon data driven decision-making as described in the COS 2.0 manuals
- District Objective 4.2: Improve the efficiency, effectiveness and communication of human, physical, technological, and financial resources to advance the District Mission
- District Objective 4.3: Increase professional development opportunities for and participation of District employees in support of improving operational effectiveness

New Infrastructure & Security Technology Manager (\$150,000)

- District Objective 4.2: Improve organizational effectiveness by strengthening operations of District Departments

New .6 FTE Manager-Purchasing & Business Support (\$48,000 – offset by rental revenues)

New Data Steward (TracDat, data audits, reporting, etc.) (\$92,000; 50% GFU and 50% categorical)

- District Objective 4.1: Data driven decision making

Annual Software Maintenance Costs for New Door Locking Software (\$5,271)

New Compliance Requirements for Debt Reporting-Contract Services (\$2,000)

Property and Liability Insurance Annual Premium Increase (\$55,000)

Financial Aid Annual Training for COS Staff (\$5,000)

- District Objective 4.3 Increase professional development opportunities for District employees in support of improving operational effectiveness

Increase Student Worker Budget by \$1 per Hour due to Minimum Wage Increase (\$63,500)

Refinance COP from 16 Years to 10 Year + Lower Percentage to Save \$1.1M; \$600k Net (\$52,000)

Student Help Assisting Accounts Payable Scan Monthly Documents (\$7,000)

Travel/Conference Necessary Training for Technology Staff (\$6,000)

- District Objective 4.3 Increase professional development opportunities for District employees in support of improving operational effectiveness

(Placeholder) New Research Analyst (\$105,000)

- District Objective 4.1 Increase the use of data for decision-making at the District and department/unit level

Microcomputer Specialist .5 FTE to 1.0 FTE (\$55,500)

Pool Technician .5 FTE (\$20,000)

Cashier .5 FTE to 1.0 FTE (\$38,300)

Food Services Assistant Manager (\$42,000 GFU, remainder from Food Services Fund)

Alertus Emergency Notification Software (\$6,200)

Portion of Student Services Dean Salary now out of GFU from WIA (\$9,945)

Increase Tech Supplies budget (\$3,000)

Short-term Staff or Student Help for Annual Computer Refresh (\$10,000)

Tech Services Annual Software Cost Increases (\$20,000)

Facilities Annual Costs of Vehicle Replacement (\$5,000)

Annual Computer Refresh Budget (\$270,000) – frees up Instructional Support funding for Instructional Equipment, etc.

- District Objective 4.2: Improve organizational effectiveness by strengthening operations of District Departments

Above Base Resource Request funds (\$50,000) – increases annual budget

- District Objective 4.2: Improve organizational effectiveness by strengthening operations of District Departments

Facility Improvement Projects on all three campuses (\$110,000)



The California economy appears to be sustaining its economic recovery as we enter the 2018-19 fiscal year. The State adopted budget for 2018-19 is generally good for K-12 education and community colleges. In addition to a 2.71% Cost Of Living Adjustment (COLA) for the community college system, the state continues to sustain ongoing funding for Student Success and Equity and for growth and restoration of faculty/staff lost during the recession. In addition, the system has modified its funding formula from a 100% enrollment formula to a 70% enrollment/20% Equity/10% Success model which will transition to 65/20/15 in 2019-20 and 60/20/20 in 2020-21.

The COS Board of Trustees has made it a Board Priority to gradually increase the District reserve for economic uncertainties with the priority of maintaining an amount equal to the state average for community colleges. This year we are able to increase our unrestricted general fund reserve to approximately 30%.

The Student Success Act of 2012 continues to be the centerpiece for state restricted funds as new revenues are tied to specific elements of the Act. This year's state budget continues revenues to support plans for Student Success and Student Equity and now includes them with funds for the Basic Skills Initiative. The state also has allocated funds for Strong Workforce and planned improvements in career education and job placement. All of these plans must align with our District's Strategic Plan Objectives which align with the Student Success Scorecard. These plans must include specific expenditures in services and strategies that improve student achievement and close the achievement gap between subgroups of District students.

Additionally, the District continues to direct new revenues to meet new requirements to pay increased costs for employee retirement systems including STRS, PERS and Other Post-Employment Benefits (OPEB). The District has maintained an annual cap on the amount it pays for employee health benefit premiums and has researched and proposed new options in health benefit providers and coverage plans to all employees for 2018-19 to continue effective cost containment in this area.

Allocation of resources and annual expenditures must be supported by data and all planned actions must be aligned to the District's goals and the District objectives set forth in our 2018-21 Strategic Plan. Through our annual Program Review process, departments/units must report results of their annual assessments and plans for the coming year as justification for any desired resource requests.

The District budget provides funding to be allocated through our Above Base funding process carried out under the direction of the District Governance Senate and the Budget Committee. Additionally, the Budget Committee reviews components of the annual District budget during the budgeting process, including the District's Faculty Obligation Number (F.O.N.), and major assumptions for annual income and expenses. In 2018-19 this includes restoration of faculty positions through fulfilling our annual F.O.N., additional class offerings, additional classified support services and assuring comparable and equitable programs and services on all three District campuses.

Sincerely,

A handwritten signature in black ink that reads "Brent Calvin".

Brent Calvin
Superintendent/President

Sequoias Community College District
Apportionment Calculation Under Proposed New Funding Formula for 2018-19

Calculation of FTES					
	FY16/17 Actual	FY17/18 Annual	FY18/19 Base	FY19/20 Base	FY20/21 Base
Credit	9,141.48	9,691.72	9,691.72	9,700.00	9,700.00
Non-Credit	392.17	472.08	500.00	500.00	500.00
CDCP	166.56	173.46	137.00	137.00	137.00
Total FTES	9,700.21	10,337.26	10,328.72	10,337.00	10,337.00
Special Admit		443.21	443.21	443.21	443.21
Total Base FTES			10,328.72	10,337.00	10,337.00
3 year simple average					
Credit			9,508.31	9,694.48	9,697.24
Less special admit			(443.21)	(443.21)	(443.21)
Plus FY18/19 Credit growth			8.28	-	
Credit FTES			9,073.38	9,251.27	9,254.03
Total FTES	9,700.21	10,337.26	10,337.00	10,337.00	10,337.00

Calculation of Base Allocation						
FY18/19 70%, FY19/20 65%, FY20/21 60%	FY18/19 70%; COLA 2.71%		FY19/20 65%, COLA 1%		FY20/21 60%, COLA 1%	
	Per FTES Amount	Amount Paid	Per FTES Amount	Amount Paid	Per FTES Amount	Amount Paid
Basic Allocation Credit percent paid	-	70%				
Basic Allocation		7,831,449		7,909,763.00		7,988,860.63
Credit	3,727	33,816,475	3,420.87	31,647,392.00	3,106.92	28,751,530.89
Non-Credit	3,347	1,673,572	3,380.47	1,690,235.00	3,414.27	1,707,137.35
CDCP	5,457	747,545	5,511.57	755,085.09	5,566.69	762,635.94
Special Admit	5,457	2,418,487	5,511.57	2,442,782.94	5,566.69	2,467,210.77
Total Funding From Base Allocatin		46,487,527		44,445,258.03		41,677,375.58

Calculation of Supplemental Allocation							
	A	B	C=A*B	D	FY18/19 20%	FY19/20 COLA 1% 20%	FY20/21 COLA 1% 20%
	Point Amount	Total Counts	Total Points	Rate per Point	Amount Paid	\$	\$
CA Promis Grant (BOG)	1	10,401.00	10,401.00	919.00	9,558,519.00	9,654,104.19	9,750,645.23
AB540	1	518.00	518.00	919.00	476,042.00	480,802.42	485,610.44
PELL	1	5,734.00	5,734.00	919.00	5,269,546.00	5,322,241.46	5,375,463.87
Total Funding From Supplemental Allocation					15,304,107.00	15,457,148.07	15,611,719.55

* FY16/17 headcounts

Calculation of Student Success Allocation							
	A	B	C=A*B	D	FY18/19 10%	FY19/20 COLA 1% 15%	FY20/21 COLA 1% 20%
	Point Amount	Total Counts	Total Points	Rate per Point			
Total Degrees, Transfer and Completion	various	5,969.00	9,592.50	440	4,220,700	6,394,360.50	8,611,072.14
Total Equity Bump PELL	various	3,564.00	8,759.25	111	972,277	1,477,422.70	1,983,444.57
Total Equity Bump College Promise	various	4,603.00	7,497.00	111	832,167	1,264,519	1,697,621
Total Funding From Student Success Incentive Allocation					6,025,144	9,136,302	12,292,137

* FY16/17 headcounts

	FY18/19	FY19/20	FY20/21
Total Computation Revenue Under New Formula	67,816,778	69,038,708	69,581,233
Increase over PY		1,221,930	542,524
FY17/18 TCR			
Hold Harmless	60,963,604	62,615,718	63,834,990

REVENUES

Revenues	2018-2019 Tentative	2018-2019 Final*	Changes
Local Tax	\$14,464,475	\$15,332,346	\$867,871
COS Student Enrollment Fees	\$2,858,117	\$2,858,117	\$0
Education Protection Account (EPA)	\$8,013,125	\$8,762,707	\$749,582
Apportionment CA Community Colleges	\$36,399,555	\$40,863,608	\$4,464,053
Revenue Limit	\$61,735,272	\$67,816,778	\$6,081,506
Other	\$20,854,612	\$22,003,042	\$1,148,430
Total	\$82,589,884	\$89,819,820	\$7,229,936

Assumptions

- * 2.71% COLA and 10,337 FTES and new Student Centered Funding Formula (SCFF) increase \$6,081,506
- * Increased 2% enrollment fee \$16,351
- * Decreased Adjunct Parity \$41,065
- * Student fees are \$46 per unit

Categoricals:

- * Increased Federal Workstudy \$80,187; Workability III \$68,314; SSSP \$155,865
Statewide Navigator Advanced Manufacturing \$231,521; College Promise \$45,979
Guided Pathways \$410,818; KCCD Prop 39 \$57,800; Strong Workforce TPP/SWP \$37,500
CCAS Foster Youth \$30,981; Expanded ILP \$5,000, VTEA \$15,948; EOPS \$62,910
CalWorks/TANF \$17,801; Basic Skills \$20,941; BFAP \$15,586
- * Decreased Instructional Equipment \$445,987; Strong Workforce \$353,432
- * New grants NextUp \$120,709; Nursing \$178,977; Financial Aid Technology \$182,689
RSCCD Data Unlocked \$20,000; Kaweah LVN to RN \$80,000

Taxes

Home Owner Tax Relief	\$163,874
Timber Tax	\$1,274
Payment in Lieu	\$44
Secured Tax	\$14,078,795
ERAF	\$0
Supplemental Tax	\$547,218
Unsecured Tax	\$502,790
Prior Year Taxes	\$38,351
Total Property Taxes	\$15,332,346

EXPENDITURES

(Unrestricted and Restricted)

Expenditures	2018-2019 Tentative*	2018-2019 Adopted*	Changes
Certificated Salaries	\$28,515,058	\$30,363,217	\$1,848,159
Classified Salaries	\$16,542,656	\$18,604,573	\$2,061,917
Benefits	\$19,507,230	\$20,470,343	\$963,113
Supplies	\$1,761,953	\$1,918,305	\$156,352
Services	\$7,956,141	\$8,299,891	\$343,750
Capital	\$3,164,322	\$3,032,978	-\$131,344
Other	\$1,954,575	\$2,028,969	\$74,394
Total	\$79,401,935	\$84,718,276	\$5,316,341

Assumptions

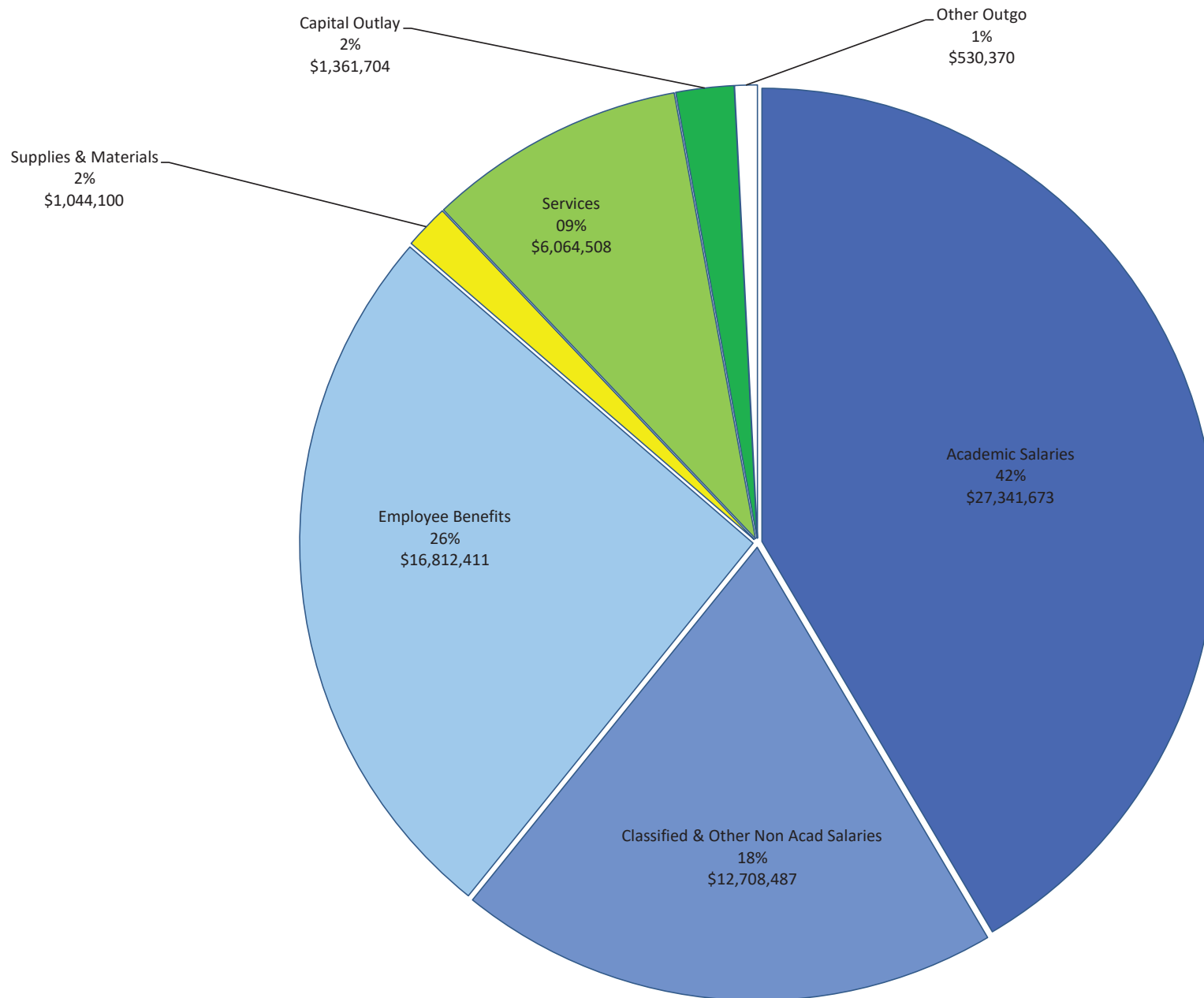
Unrestricted

- * Faculty 6.5% increase \$1,404,882
- * Classified 6.5% increase, remove AA step, and July anniversary date increase \$674,940
- * Management/ Confidential 6.5% increase \$381,148
- * Professional Expert 6.5% increase \$16,925
- * COSAFA 6.5%, FEC, and Office Hours increase \$278,906
- * Tier III Budget Augmentations increase \$975,874
- * Additional Budget Augmentations increase \$731,795
- * Miscellaneous salary changes Faculty, Classified, Management decrease \$107,801
- * STRS Employer excess decrease \$147,556

Categoricals

- *Three new grants increase \$582,375
- *15 categoricals increased, 2 decreased, total increase \$457,732

2018/2019 Adopted Budget Unrestricted Expenditures



2018/2019 Budget

Unrestricted General Fund (11000-12999)

		Tentative Adopted 6/11/18	Final Adopted 9/10/18	Variance
Revenue Limit		61,735,272	67,816,778	6,081,506 (a)
Other Revenue		3,152,406	3,148,019	(4,387) (b)
Total Revenue		64,887,678	70,964,797	6,077,119
Academic Salaries	10000	25,918,446	27,341,673	1,423,227 (c)
Contract Faculty		16,297,237	17,257,440	960,203
Faculty Overload		1,898,530	2,021,934	123,404
Adjunct Faculty		3,509,322	3,737,428	228,106
Summer School		899,411	899,411	-
Administrator		2,253,748	2,359,168	105,420
Classified Salaries	20000	11,260,075	12,708,487	1,448,412 (c)
Classified		7,334,733	8,387,705	1,052,972
Student Help		573,445	574,703	1,258
Administrator		2,116,482	2,410,556	294,074
Benefits	30000	16,077,836	16,812,411	734,575 (c)
Supplies	40000	1,009,347	1,044,100	34,753 (d)
Services	50000	5,905,557	6,064,508	158,951 (d)
Capital Outlay	60000	994,704	1,361,704	367,000 (d)
Other Outgo	70000	533,764	530,370	(3,394) (d)
Total Expenses		61,699,729	65,863,253	4,163,524
Surplus/(Deficit)		3,187,949	5,101,544	

Revenue Assumptions Tentative Adopted

FTES rate received 2.71% COLA

Same as last year plus COLA, mid-size college funding, and growth

Student fees are \$46 per unit

Revenue Assumptions Final Budget

FTES rate received 2.71% COLA

(a) New Student Centered Funding Formula 10,337 FTES

Student fees are \$46 per unit

(b) Mandate Cost and 2% enrollment increase \$36,678, Adjunct Parity decrease \$41,065

Expense Assumptions Tentative Adopted

No negotiated changes have occurred in any labor contracts

Health & Welfare 50% increase on plan 90A

Step and Column costs for all employees are included

Expense Assumptions Final Budget

(c) Faculty 6.5% increase \$1,404,882

(c) Classified 6.5% increase, remove AA step, and July anniversary date increase \$674,940

(c) Management/ Confidential 6.5% increase \$381,148

(c) Professional Expert 6.5% increase \$16,925

(c) COSAFA 6.5%, FEC, and Office Hours increase \$278,906

(c) Tier III Budget Augmentations for positions increase \$895,374

(c) Additional Budget Augmentations for positions increase \$239,795

(c) STRS Employer excess decrease \$147,556

(c) Miscellaneous salary changes Faculty, Classified, Management decrease \$107,801

(d) Tier III Budget Augmentations discretionary items increase \$80,500

(d) Additional Budget Augmentations increase \$492,000

2018/2019 Budget Plus 1

General Fund (11000-19250)

		Final Adopted 9/10/18	Budget Year Plus 1	Variance
Revenue Limit		67,816,778	69,038,708	1,221,930 (a)
Other Revenue		22,003,042	22,003,042	-
	Total Revenue	89,819,820	91,041,750	1,221,930
Academic Salaries	10000	30,363,217	30,686,938	323,721 (a)/(e)
Contract Faculty		19,533,076		
Faculty Overload		2,097,715		
Adjunct Faculty		3,749,406		
Summer School		909,911		
Administrator		2,626,327		
Classified Salaries	20000	18,604,573	18,837,281	232,708 (a)
Classified		12,173,720		
Student Help		1,241,018		
Administrator		3,640,675		
Benefits	30000	20,470,343	20,725,201	254,858 (a)/(b)/(d)
Supplies	40000	1,918,305	1,918,305	-
Services	50000	8,299,891	8,499,891	200,000 (c)
Capital Outlay	60000	3,032,978	3,032,978	-
Other Outgo	70000	2,028,969	2,028,969	-
	Total Expenses	84,718,276	85,729,563	1,011,287
	Surplus/(Deficit)	5,101,544	5,312,187	

Revenue Assumptions Final Adopted

FTES rate received 2.71% COLA

New Student Centered Funding Formula 10,337 FTES

Student fees are \$46 per unit

Revenue Assumptions Budget Year Plus 1

FTES rate received 1% COLA

FTES received 0% growth

New Student Centered Funding Formula 10,337 FTES

Student fees are \$46 per unit

Expense Assumptions Final Adopted

All groups received 6.5% salary increase

FY19/20 and FY20/21 STRS/PERS increase are included \$1,450,695

Tier III Budget augmentations and additional augmentations \$1,707,669

Expense Assumptions Budget Year Plus 1

(a) Step & Column increased by \$492,000

(b) Health & Welfare increased by \$0

(c) Utilities/P&L/insurance/other augmentations increased \$200,000

(d) PERS/STRS increased \$173,123 one year in advance for FY21/22

(e) (6) New full-time faculty for FON (4) Retirees increased \$146,164

College of the Sequoias
All Funds Budget
Fiscal Year 2018/2019 Final Adopted Budget

Fund	Description	Purpose	Est. Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Estimated End Fund Balance	Restricted
11000-19250	General Fund	Operating expense of District	\$19,839,069	\$89,819,820	\$84,718,276	\$24,940,613	
Board Restricted Funds							
39100	Contract Education	Operating expense of Contract/Community Education	\$323,354	\$500,000	\$510,000	\$313,354	
41010-48009	Capital Projects	Acquisition or construction of capital facilities projects	\$5,915,366	\$576,573	\$4,563,506	\$1,928,433	
48010	Farm Special Reserve	Construction of Tulare Agriculture Facilities	\$998,925	\$5,000	\$0	\$1,003,925	
48015	Linwood Reserve	Capital improvements	\$318,967	\$5,000	\$0	\$323,967	
53010-53170	Farm	Operating expense of the Farm	\$82,906	\$532,800	\$567,800	\$47,906	
62100	Banked Leave	Accumulated banked leave time of COS full time faculty	\$707	\$10,000	\$2,500	\$8,207	\$8,207 (b)
75000-75090	Student Loans	Short term loans to students	\$93,578	\$1,000	\$0	\$94,578	\$94,578 (c)
79010-79378	Student Trusts	Funds held in a trustee capacity by District for COS organizations	\$302,413	\$400,000	\$400,000	\$302,413	\$174,436 (d)
79500	HSI Trust	Categorical funds & District match set aside for 20 years	\$913,088	\$10,000	\$6,815	\$916,273	\$916,273 (e)
81000-81610	Associated Student Body	Funds raised by student clubs	\$426,345	\$360,000	\$330,000	\$456,345	\$456,345 (f)
81810-81880	CoCurricular	Support student competitions	\$30,723	\$60,000	\$60,000	\$30,723	\$30,723 (f)
Subtotal Board Restricted Funds			\$9,406,372	\$2,460,373	\$6,440,621	\$5,426,124	\$ 1,680,563
Legally Restricted Funds							
29500	GO Debt Service Hanford A	Repay General Obligation Bonds of Hanford SFID	\$1,978,319	\$390,000	\$390,000	\$1,978,319	
29501	GO Debt Service Hanford B	Repay General Obligation Bonds of Hanford SFID	\$1,220,558	\$533,244	\$533,244	\$1,220,558	
29502	GO Debt Service Hanford Refunding Series C	Repay General Obligation Bonds of Hanford SFID	\$949,567	\$549,250	\$549,250	\$949,567	
29600	GO Debt Service Visalia A	Repay General Obligation Bonds of Visalia SFID	\$3,246,296	\$805,001	\$805,001	\$3,246,296	

29601 GO Debt Service Visalia B	Repay General Obligation Bonds of Visalia SFID	\$4,496,329	\$232,500	\$232,500	\$4,496,329
29602 GO Debt Service Visalia C	Repay General Obligation Bonds of Visalia SFID	\$582,578	\$35,000	\$35,000	\$582,578
29603 GO Debt Service Visalia Refunding Series D	Repay General Obligation Bonds of Visalia SFID	\$763,481	\$806,544	\$806,544	\$763,481
29700 GO Debt Service Tulare A	Repay General Obligation Bonds of Tulare SFID	\$3,613,252	\$845,000	\$845,000	\$3,613,252
29705 GO Debt Service Tulare B	Repay General Obligation Bonds of Tulare SFID	\$1,193,173	\$448,625	\$448,625	\$1,193,173
29715 GO Debt Service Tulare C	Repay General Obligation Bonds of Tulare SFID	\$573,127	\$128,075	\$128,075	\$573,127
29716 GO Debt Service Tulare D	Repay General Obligation Bonds of Tulare SFID	\$189,812	\$177,900	\$177,900	\$189,812
29717 GO Debt Service Tulare Refunding Series E	Repay General Obligation Bonds of Tulare SFID	\$669,423	\$612,850	\$612,850	\$669,423
Subtotal Legally Restricted Funds		\$19,475,914	\$5,563,989	\$5,563,989	\$19,475,914
Grand Total		\$48,721,355	\$97,844,182	\$96,722,886	\$49,842,651 \$1,680,563

*Unissued Bonds: Tulare \$22.8 Million

** Health & Welfare JPA Irrevocable Trust \$9,778,829 Market Value as of 7/31/2018

Reason for Restriction

(b) COSTA contract; FY16/17 Banked Leave liability was set up

(c) Student loan accounts originally funded by categorical funds

(d) Funds received from employees and student fees: Student Rep, Student Center, Bus Passes, Sunshine Fund

(e) Funds must be invested for 20 years; not available until FY2024/2025

(f) ASB funds must be used to promote general welfare, morale or educational experience of the student and for goods/services other than those which the school district should provide from its own funding sources.

SUMMARY BUDGET OF OTHER FUNDS

Title	50000 Services	60000 Capital Outlay	70000 Other Out go	Total Expense	86000 State Revenue	88000 Local Revenue	Total Revenue	Net Surplus/(Deficit)
Farm Special Reserve	-	-	-	-		5,000	5,000	5,000
Linwood Reserve	-	-	-	-		5,000	5,000	5,000
Capital Projects	551,172	4,012,334	-	4,563,506	546,573	30,000	576,573	(3,986,933)
Hispanic Serving Inst			6,815	6,815		10,000	10,000	3,185
Banked Leave			2,500	2,500		10,000	10,000	7,500
Hanford GO Debt Serv A	266,015		123,985	390,000		390,000	390,000	-
Hanford GO Debt Serv B	128,244		405,000	533,244		533,244	533,244	-
Hanford GO Debt Serv C	524,250		25,000	549,250		549,250	549,250	-
Visalia GO Debt Serv A	522,848		282,153	805,001		805,001	805,001	-
Visalia GO Debt Serv B	232,500			232,500		232,500	232,500	-
Visalia GO Debt Serv C	20,177		14,823	35,000		35,000	35,000	-
Visalia GO Debt Serv D	751,544		55,000	806,544		806,544	806,544	-
Tulare GO Debt Serv A	524,187		320,813	845,000		845,000	845,000	-
Tulare GO Debt Serv B	178,625		270,000	448,625		448,625	448,625	-
Tulare GO Debt Serv C	63,075		65,000	128,075		128,075	128,075	-
Tulare GO Debt Serv D	127,900		50,000	177,900		177,900	177,900	-
Tulare GO Debt Serv E	572,850		40,000	612,850		612,850	612,850	-

SUMMARY BUDGET OF FARM FUNDS

Title	Salary & Benefits	40000 Supplies	50000 Services	60000 Capital Outlay	Total Expense	88000 Local Revenue	Net Surplus/(Deficit)	Restricted Lottery
Instruction Funds								
Ag Overhead	60,000	4,000	20,000	2,000	86,000	1,000	(85,000)	2,250
Ag Technology	175	2,100	500	-	2,775	-	(2,775)	1,000
Beef	1,600	5,450	600	-	7,650	5,000	(2,650)	4,000
Equine	12,350	18,750	13,350	-	44,450	14,500	(29,950)	15,500
Sheep	3,600	3,225	625	-	7,450	3,500	(3,950)	4,000
Swine	825	8,400	450	-	9,675	3,500	(6,175)	5,000
Ornamental Horticulture	18,450	6,100	975	-	25,525	6,500	(19,025)	1,250
Plant Science	175	2,100	500	-	2,775	-	(2,775)	-
Total AG Instruction Funds	97,175	50,125	37,000	2,000	186,300	34,000	(152,300)	33,000
Farm Operations								
Alfalfa	-	10,000	40,000	-	50,000	138,000	88,000	
Crops	-	17,500	130,000	-	147,500	238,000	90,500	
Dairy	-	-	14,000	-	14,000	94,800	80,800	
Almonds	-	-	-	80,000	80,000	-	(80,000)	
Farm Overhead	-	5,000	69,000	4,000	78,000	-	(78,000)	
Residence	-	-	12,000	-	12,000	28,000	16,000	
Total Farm Operations	-	32,500	265,000	84,000	381,500	498,800	117,300	

Fiscal Year: 2019

Date Range: 7/01/2018 to 8/14/2018

Fund From: 11000 Unrestricted General Fund

Fund To: 19250

Account	Description	FY18/19 Tentative Budget	FY18/19 Final Adopted	Variance
11100	Instructor Salaries, Credit	14,528,480	15,400,653	872,173
12100	Dean Salaries	1,156,920	1,224,098	67,178
12200	Division Chair Salaries	479,344	556,010	76,666
12300	Counselors Salaries	2,047,608	2,244,662	197,054
12400	Librarians Salaries	345,669	368,138	22,469
12500	Academic Administrators Salari	1,345,227	1,402,229	57,002
12600	Work Experience Coord Salaries	105,095	111,926	6,831
12700	Reassigned Time Salaries	547,507	648,731	101,224
12800	Other Non Instr Sal Cont/Reg S	210,806	202,956	(7,850)
13100	Part-time Instr Sal	3,520,569	3,749,406	228,837
13101	Part-time Instructors Sal - Pa	212,117	238,457	26,340
13120	Hourly Overload, Reg Status -	1,937,234	2,097,715	160,481
13310	Summer School Salaries Part-ti	117,388	117,388	-
13311	Summer School Salaries, Reg St	703,123	703,123	-
13320	Stipends	172,743	180,944	8,201
13330	Police Academy Hourly Salaries	111,568	111,568	-
13340	Adjunct Office Hours Salaries	65,000	75,000	10,000
14100	Non Instructional Salaries, Ot	53,019	74,572	21,553
14200	Hourly Counselor	322,154	322,154	-
14202	Summer School Counselors	43,400	43,400	-
14300	Hourly Librarian	165,544	165,544	-
14302	Summer School Librarian	46,000	46,000	-
18010	Inst'l Retiree Over 65 Incenti	278,543	278,543	-

	Total for 10000	28,515,058	30,363,217	1,848,159
21110	Classified, Mo Salaries Reg	9,939,946	11,286,192	1,346,246
21510	Classified Administrators	3,215,819	3,640,675	424,856
21610	Confidential Monthly Salaries	552,940	588,630	35,690
22100	Direct Instructional Reg	784,314	887,528	103,214
23010	Classified Overtime	164,334	164,334	-
23020	Classified Substitute	53,817	53,817	-
23030	Classified Seasonal	16,745	16,745	-
23040	Classified Short-Term Project	42,400	42,400	-
23050	Classified Professional Expert	111,937	111,937	-
23090	Student Help	789,337	921,682	132,345
24100	Instr Aid - Non Reg Sched	2,206	2,206	-
24500	Instr Aid - Professional Exper	330,638	346,604	15,966
24600	Instr Aid - Student	291,510	295,110	3,600
24700	Instr Aid - Student Large Lect	24,226	24,226	-
28010	Non-Inst'l Ret Over 65 Incenti	222,487	222,487	-
	Total for 20000	16,542,656	18,604,573	2,061,917
	(10000 through 20000)	45,057,714	48,967,790	3,910,076
30000	Employee Benefits	1,450,695	1,533,320	82,625
31100	STRS Acad Instr & Instru Aides	3,668,088	3,855,627	187,539
31200	STRS Class & Other Non-Acad Em	32,571	91,760	59,189
31300	STRS Academic (Non-Instruction	479,521	493,419	13,898
32100	PERS Academic Instr & Instr Ai	120,327	164,202	43,875
32200	PERS Classified & Other Non-Ac	2,626,644	2,878,554	251,910
32300	PERS Academic (Non-Instruction	25,512	25,512	-
33100	OASDI Academic Instr & Instr A	10,963	12,699	1,736
33200	OASDI Class & Other Non-Aca	942,946	1,045,169	102,223
33300	OASDI Academic Non-Instruction	8,758	8,758	-
33400	Medicare Academic & Instr Aide	357,761	379,866	22,105
33500	Medicare Class & Other Non-Aca	244,776	270,579	25,803

33600	Medicare Academic Non-Instruct	34,348	36,042	1,694
34100	H&W Academic Instr & Instr Aid	3,327,457	3,345,517	18,060
34200	H&W Class & Other Non-Aca	3,832,048	4,037,233	205,185
34300	H&W Academic Non-Inst	437,790	455,850	18,060
34410	H&W Under 65 (non-deduct)In	346,258	346,258	-
34420	H&W Under65 (non-deduct) Non	444,823	444,823	-
35100	SUI Academic Instr & Instr Aid	12,307	13,062	755
35200	SUI Classified & Other Non-Aca	7,607	8,485	878
35300	SUI Academic Non-Instructional	1,788	1,833	45
36100	W/C Academic Instr & Instr Aid	561,644	595,066	33,422
36200	W/C Class & Other Non-Aca	346,151	381,197	35,046
36300	W/C Academic Non-Instructional	76,679	78,748	2,069
37100	ARS Academic Instr & Instr Aid	42,803	45,378	2,575
37200	ARS Class & Other Non-Aca	5,023	5,088	65
38100	Academic Instr & Instr Aides	28,363	28,649	286
38200	Class & Other Non-Academic	31,888	33,371	1,483
38300	Academic Non-Instructional	1,691	1,834	143
39900	Benefit Abatements	-	(147,556)	(147,556)
	Total for 30000	19,507,230	20,470,343	963,113
	(10000 through 30000)	64,564,944	69,438,133	4,873,189
40000	Supplies & Materials	448,234	615,291	167,057
41000	Software	13,200	13,200	-
42000	Books, Magazines & Periodicals	4,700	4,700	-
43100	Instr Supplies & Materials	383,634	416,931	33,297
43110	Instr Audio - Visual Materials	15,660	15,660	-
43120	Lighting	1,000	1,000	-
43300	Testing Materials	700	700	-
43600	Duplication / Print Shop Mater	61,640	75,840	14,200
44100	Non-Instr Supplies & Materials	664,185	605,983	(58,202)
44150	Medical Supplies	25,000	25,000	-
44200	Grounds Supplies	17,000	17,000	-

44310	Fuel/Oil	87,000	87,000	-
44410	Cleaning Supplies	40,000	40,000	-
	Total for 40000	1,761,953	1,918,305	156,352
	(10000 through 40000)	66,326,897	71,356,438	5,029,541
50000	Other Operating Expenses & Ser	1,102,240	1,344,755	242,515
51100	Contract Services	831,901	850,041	18,140
51102	Instruction Contract Services	72,589	72,589	-
51200	Audit Expense	39,883	39,883	-
51400	Dues & Memberships	123,209	123,209	-
51500	Election Expense	100,000	100,000	-
51610	Insurance Premiums	542,010	542,010	-
51615	Theft/Damage Insurance Claims	5,000	5,000	-
51620	Student Insurance	130,135	118,060	(12,075)
51700	Interest Expense	179,236	179,236	-
51810	Legal - Human Resources Issues	40,000	40,000	-
51820	Legal - All Other Issues	130,347	130,347	-
51830	Legal - Advertisements	3,000	3,000	-
51900	Personal & Consultant Services	77,829	72,534	(5,295)
52010	Travel & Conference Faculty	108,800	108,800	-
52020	Travel & Conference Staff/Admi	100,961	111,961	11,000
52030	Travel & Conference Trustees/O	8,000	8,000	-
52040	Travel & Conference Students	142,922	141,616	(1,306)
52050	Work Required Mileage	34,750	37,750	3,000
52110	Facilities Rental	35,500	109,024	73,524
52160	Equip Rental/Lease/Software Li	650,638	650,638	-
52170	Vehicle Rental	34,684	34,684	-
52210	Building Repairs	367,405	253,405	(114,000)
52212	Building Repairs #2	50,000	100,000	50,000
52213	Building Repairs #3	50,000	70,000	20,000
52214	Building Repairs #4	50,000	70,000	20,000
52215	Building Repairs #5	50,000	70,000	20,000

52220	Equipment Repairs	78,147	79,147	1,000
52230	Vehicle Repairs	26,770	26,770	-
52240	Maintenance Agreements	634,069	634,069	-
52250	Scheduled Maintenance	500	500	-
52400	Postage	70,000	70,000	-
52510	Electricity	1,186,321	1,186,321	-
52520	Gas	108,000	108,000	-
52530	Generator Fuel	5,000	5,000	-
52540	Water	81,000	81,000	-
52550	Telephone	156,611	156,611	-
52560	Waste Disposal	68,000	68,000	-
52570	Hazardous Waste Removal	20,000	20,000	-
52580	Laundry Services	18,000	18,000	-
52590	Sewer	56,500	56,500	-
52610	Bank Charges	47,269	47,269	-
52615	Bad Debt Expense	150,000	150,000	-
52625	Advertising (Non-Legal)	84,529	84,529	-
52630	Promotions	17,000	17,509	509
52635	Fingerprinting	8,481	8,133	(348)
52645	TB Testing	1,800	1,800	-
52650	Accreditation	6,000	6,000	-
52665	Credit Card Fees	35,000	35,000	-
52685	Taxes/Assessments	1,800	1,800	-
58000	Indirect Support	34,305	51,391	17,086
	Total for 50000	7,956,141	8,299,891	343,750
	(10000 through 50000)	74,283,038	79,656,329	5,373,291
60000	Capital Outlay	2,062,071	1,892,543	(169,528)
63000	Library Books	185,255	187,255	2,000
63100	Textbooks	11,000	11,000	-
64100	New Equipment (\$200-\$5000)	575,996	580,996	5,000
64110	New Equipment (over \$5000)	330,000	361,184	31,184

	Total for 60000	3,164,322	3,032,978	(131,344)
	(10000 through 60000)	77,447,360	82,689,307	5,241,947
71000	Debt Retirement (Long Term Deb	453,094	453,094	-
73000	Interfund Transfers Out	561,055	557,661	(3,394)
75100	Return of Title IV Funds	500	500	-
76000	Other Payment to/for Students	855,009	919,633	64,624
76100	Payment to Student / Child Car	84,917	98,081	13,164
	Total for 70000	1,954,575	2,028,969	74,394
	(10000 through 70000)	79,401,935	84,718,276	5,316,341
81225	Title V	647,934	647,934	-
81235	TRIO Upward Bound Math/Science	497,134	497,134	-
81250	Forest Reserve Revenue	7,000	7,000	-
81330	Tulare Co WIA Revenue	103,000	103,000	-
81340	Kings Co WIA Revenue	5,000	5,000	-
81515	Pell Admin Allowance	30,660	30,660	-
81525	SEOG Admin Allowance	14,499	15,234	735
81530	Federal Workstudy	279,539	359,726	80,187
81535	Federal Workstudy Admin All	13,605	13,605	-
81600	Veterans Education Revenue	42,411	42,411	-
81700	VTEA Revenue	385,846	401,794	15,948
81930	Foster Care Education Program	158,934	158,934	-
81999	Federal Carry Forward Revenue	192,082	192,436	354
	Subtotal Federal Revenue	2,377,644	2,474,868	97,224
86100	General Apportionment	36,399,555	40,863,608	4,464,053
86120	2% Enrollment Fee	160,287	176,638	16,351
86220	EOP&S	1,270,845	1,304,904	34,059
86225	EOPS & CARE	235,938	264,789	28,851

86226	NextUp	-	120,709	120,709
86230	DSP&S	1,144,602	1,144,602	-
86235	Dept of Rehab	113,372	181,686	68,314
86240	TANF	90,065	92,615	2,550
86250	Cal Works	525,365	540,616	15,251
86269	Strong Workforce	1,967,922	1,614,490	(353,432)
86272	Block Grant Instr Equip-Ongoin	574,000	128,013	(445,987)
86274	Faculty & Staff Diversity	50,000	50,000	-
86276	Matriculation	2,961,440	3,117,305	155,865
86277	Independent Living	22,500	22,500	-
86288	SB70 Career Exploration & Deve	43,748	41,377	(2,371)
86289	Adult Ed Block Grant	260,881	260,881	-
86291	Part-Time Faculty Parity	250,516	209,451	(41,065)
86292	Basic Skills	811,134	832,075	20,941
86293	Student Equity	1,432,894	1,432,894	-
86301	EPA Proceeds	8,013,125	8,762,707	749,582
86331	BFAP Admin Allowance	448,128	463,714	15,586
86540	Other Reimbursable Categorical		4,250	4,250
86541	Economic Development	259,341	620,977	361,636
86710	Timber Tax	1,274	1,274	-
86720	Homeowners Tax Relief	163,874	163,874	-
86730	Payment in Lieu of Taxes	44	44	-
86810	Lottery	1,400,000	1,400,000	-
86815	Lottery Prop 20	250,000	250,000	-
86820	Mandated Costs Reimbursement	275,299	295,626	20,327
86900	Other State Revenues	368,000	1,007,486	639,486
86999	State Carry Forward Revenue	817,067	917,579	100,512
	Subtotal State Revenue	60,311,216	66,286,684	5,975,468
88110	Secured Tax Allocation	13,210,924	14,078,795	867,871
88120	Supplemental Tax Allocation	547,218	547,218	-
88130	Unsecured Tax Allocation	502,790	502,790	-

88160	Prior Year Taxes	38,351	38,351	-
88552	Testing Revenue	2,000	2,000	-
88600	Rentals & Leases Income	213,434	213,434	-
88700	Interest & Investment Income	155,000	155,000	-
88801	Enrollment	2,858,117	2,858,117	-
88802	Health Services	499,571	499,571	-
88804	Non-Resident Tuition	410,000	410,000	-
88805	Parking Permits	276,000	276,000	-
88810	Contra Revenue - Enrollment Fe	(50,000)	(50,000)	-
88821	Enrollment Status Verification	1,000	1,000	-
88823	Class Audit Fees/Credit by Exa	2,000	2,000	-
88824	Intern'l Student Application F	500	500	-
88827	Official Transcripts	25,000	25,000	-
88829	Diploma/Mailing	200	200	-
88849	Miscellaneous Student Charges	400	400	-
88912	Gate Receipts	12,701	12,701	-
88921	Library GoPrints	60,000	60,000	-
88990	Miscellaneous Local Revenue	435,537	666,818	231,281
88999	Local Carry Forward Revenue	602,411	663,897	61,486
89210	Interfund Transfers In	97,870	94,476	(3,394)
	Subtotal Local Revenue	19,901,024	21,058,268	1,157,244
	Total for 80000	82,589,884	89,819,820	7,229,936
	Revenues	82,589,884	89,819,820	7,229,936
	Expenses	79,401,935	84,718,276	5,316,341

Benefit Rates 2018-2019

Health Plan Fiscal Year	
COSTA	\$18,060.00 (Medical - \$16,215.00 & Dental - \$1,845.00)
CSEA	\$18,060.00 (Medical - \$16,215.00 & Dental - \$1,845.00)
Management/Confidential	\$18,060.00 (Medical - \$16,215.00 & Dental - \$1,845.00)

Life \$142.80

RATIO OF STATUTORY BENEFITS	Employer	Employee
STRS 2% @ 60	16.28%	10.25%
STRS 2% @ 62	16.28%	10.205%
PERS-Tier I	18.062%	7.00%
PERS-Tier II	18.062%	7.00%
FICA	6.20%	6.20%
MEDI	1.45%	1.45%
SUI	0.05%	
WORK COMP	2.2113%	
ALT RET	2.30%	5.20%

Certificated

Full-Time - Includes Medicare	19.9913%
Full-Time - Without Medicare	18.5413%
Part-Time - STRS Member	19.9913%
Part-Time - With Medi & ALT RET	6.0113%

Classified

Full-Time	27.9733%
Part-Time	6.0113%

Confidential

Full-Time	27.9733%
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*Benefit year district contribution October to September health and welfare amount \$16,236.00 Dental \$1,845.00
See next page for actual SISC plans offered.

****PER Article X, District and COSTA agree to share equally (i.e. 50%/50%) in any increase in premium cost for major medical, RX, dental and vision, calculated based upon increase in SISC 90A for plan year October 1, 2018 thru September 30, 2019. The Premium for Plan SISC 90A increased by \$14.00. 50% equals \$7.00 a month to be added to the District Contribution amount, total annual increase is \$84.00.**

Classified (CSEA)										
	2018-19 Monthly SISC Rate	Monthly District Contribution	Monthly Employee Contribution	2018-19 Monthly SISC Rate	Monthly District Contribution	Monthly Employee Contribution		Fiscal Year District Contribution	Insurance Plan Year Employee Contribution	Benefit Year District Contribution
SISC Plans	(Jul-Sept 2018)	(Jul-Sept 2018)	(Jul-Sept 2018)	(Oct 2018-Jun 2019)	(Oct 2018-Jun 2019)	(Oct 2018-Jun 2019)		(Jul 2018-Jun 2019)	(Oct 2018-Sept 2019)	(Oct 2018-Sept 2019)
SISC 100 A \$10 RX 5-20	1,482.00	1,346.00	136.00	1,496.00	1,353.00	143.00		16,215.00	1,716.00	16,236.00
SISC 100 A \$20 RX 7-25 new option 18/19	-	-	-	1,420.00	1,353.00	67.00		16,215.00	804.00	16,236.00
SISC 100 A \$20 RX 200/10-35	1,342.00	1,346.00	-	1,356.00	1,353.00	3.00		16,215.00	36.00	16,236.00
SISC 100 B RX 9-35	1,353.00	1,346.00	7.00	1,366.00	1,353.00	13.00		16,215.00	156.00	16,236.00
SISC 100 C RX 9-35	1,340.00	1,346.00	-	1,354.00	1,353.00	1.00		16,215.00	12.00	16,236.00
SISC 100 D RX 7-25 delete 18/19	1,346.00	1,346.00	-	-	-	-		-	-	-
SISC 90 A RX 5-20 delete 18/19	1,362.00	1,346.00	16.00	-	-	-		-	-	-
SISC 90 A RX 7-25 new option 18/19	-	-	-	1,353.00	1,353.00	-		16,215.00	-	16,236.00
Dental & Vision	153.75	153.75	-	153.75	153.75	-		1,845.00		1,845.00

Management and Confidentials:											
	2018-19 Monthly SISC Rate (Jul-Sept 2018)	Monthly District Contribution (Jul-Sept 2018)	Monthly Employee Contribution (July-Sept 2018)	2018-19 Monthly SISC Rate (Oct 2018-Jun 2019)	Monthly District Contribution (Oct 2018-Jun 2019)	Monthly Employee Contribution (Oct 2018-Jun 2019)		Fiscal Year District Contribution (Jul 2018-Jun 2019)	Insurance Plan Year Employee Contribution (Oct 2018-Sept 2019)		Benefit Year District Contribution (Oct 2018-Sept 2019)
SISC Plans											
SISC 100 A RX 5-20	1,482.00	1,346.00	136.00	1,496.00	1,353.00	143.00		16,215.00	1,716.00		16,236.00
SISC 100 A RX 10-35 new option 18/19	-	-	-	1,356.00	1,353.00	3.00		16,215.00	36.00		16,236.00
SISC 100 C RX 5-20 delete 18/19	1,393.00	1,346.00	47.00	-	-	-		-	-		-
SISC 100 C RX 9-35 new option 18/19				1,354.00	1,353.00	1.00		16,215.00	12.00		16,236.00
SISC 100 D RX 7-25	1,346.00	1,346.00	-	1,359.00	1,353.00	6.00		16,215.00	72.00		16,236.00
SISC 90 A RX 5-20 delete 18/19	1,362.00	1,346.00	16.00	-	-	-		-	-		-
SISC 90 A RX 7-25 new option 18/19				1,353.00	1,353.00	-		16,215.00	-		16,236.00
SISC 80 C RX 5-20	1,281.00	1,346.00		-	-	-		-	-		-
								-	-		-
								-	-		-
								-	-		-
								-	-		-
Dental & Vision	153.75	153.75	-	153.75	153.75	-		\$ 1,845.00	\$ -		\$ 1,845.00

COLLEGE OF THE SEQUOIAS

Timeline and Process for Base Budget Development

July-August

- Administration adjusts proposed budget assumptions and tentative budget based on changes in the state budget.

September

- Superintendent/President presents the Final Budget to the Governing Board for approval.

January

- Board of Trustees reviews the Governor's January budget and establishes Board priorities aligned with the District's Objectives in the Strategic Plan for the coming fiscal year.
- District Governance Senate reviews District Goals in the Master Plan and District Objectives in the Strategic Plan.
- Fiscal Administrators draft budget assumptions to reflect District Objectives and external realities, and forward assumptions to the Budget Committee.

February – May

- Budget Committee reviews and revises the budget assumptions monthly as warranted based on new information.
- Budget Committee updates the District Governance Senate on the status of budget assumptions for the next fiscal year as needed.
- Fiscal Services builds tentative budget and provides managers with tentative budgets for the coming fiscal year.
- Administrative Services schedules annual meeting(s) during the spring budget development period to communicate the District's anticipated budget to all district constituencies.

June

- Administrative Services presents finalized Tentative Budget to the Board of Trustees for approval.

**College of the Sequoias
Student Financial Aid Data
2007/08 - 2017/18**

Year	COS Enrollment	# SFA Applicants	# SFA Recipients	Total Expenditures
07/08	18,808	11,098	7,075	\$ 15,410,002
08/09	20,370	13,380	8,253	\$ 19,208,059
09/10	20,503	15,193	9,703	\$ 26,146,461
10/11	18,362	17,173	10,058	\$ 29,438,051
11/12	15,435	16,830	9,541	\$ 28,997,343
12/13	14,884	17,524	9,209	\$ 29,336,994
13/14	15,256	17,120	9,884	\$ 30,884,134
14/15	15,629	16,907	9,988	\$ 31,446,456
15/16	16,158	16,751	10,186	\$ 32,865,967
16/17	16,773	16,330	10,064	\$ 33,163,810
17/18	17,072	17,707	10,692	\$ 37,173,172

# Board of Governors Fee Waivers	Board of Governors Expenditures
7,023	\$ 2,462,740
8,231	\$ 2,908,320
9,620	\$ 4,438,317
10,016	\$ 4,478,656
9,502	\$ 5,837,339
9,458	\$ 7,555,914
9,837	\$ 8,094,183
9,942	\$ 8,002,229
10,131	\$ 8,187,540
10,009	\$ 8,024,493
10,625	\$ 8,389,917

Expenditures by Source of Funds - 2017/18			Expenditures by Type of Aid - 2017/18		
Federal	\$ 22,601,947	60.80%	Grants	\$ 36,047,667	96.97%
State	\$ 13,713,659	36.89%	Loans	\$ 735,919	1.98%
Local	\$ 857,566	2.31%	Employment	\$ 389,586	1.05%
Total	<u>\$ 37,173,172</u>	100.00%	Total	<u>\$ 37,173,172</u>	100.00%

COS Project Status Report as of 8-7-18

	Project Name	Phase Project Is In	Status	Construction Date	Completion Date	Budget Amount	Fundsite
1	Tulare Center Phase I	Project Closeout (in FUSION)	DSA closeout with certification complete. Last item remaining is project closeout in FUSION.	6/28/2010	Open for classes 1/10/2013	\$48,345,278	100% State
2	Basic Skills Center	FPP Approved	This project proposes to renovate the Buckeye/Industrial Education building into a much needed Basic Skills Center. Upon approval of the 2016 state-wide higher education bond, the Vocational programs within the Buckeye building are slated to move to Tulare (exact location TBD) leaving the 70 year old 20,000 square foot facility vacant. Basic Skills is a major initiative being implemented at the College and this project will allow many more students, including disabled students, to increase their skills in English as a Second Language (ESL), Math, English and other Language Arts; an Educational Master Plan goal. With the passing of CA Prop 51 in November 2016, funding has been secured for the construction of this project. While the Governor's Budget did not include funding for the project in the 2017-18 fiscal year, the Chancellor's Office is confident that the project will be funded in 2018-19.	5/1/2021	11/1/2022	\$14,217,201	88.3% State (\$12,559,872), 11.7% District (\$1,657,329)
3	Tulare Center Phase II	IPP Submitted	This project will move Auto, Construction Technology, Industrial Technology, CISCO, Computer Repair and the HVAC Technology programs from the Visalia site to the Tulare site. Due to lack of funding, this project has been rejected and resubmitted every year since 2012. With the recent "separation" of Hanford's enrollment from the Tulare campus, this project score is extremely low and will require significant enrollment growth at the site before it can be considered for funding by the Chancellor's Office. Despite the score, the District will continue to resubmit the project on an annual basis.	7/1/2023	2/1/2025	\$30,909,952	100% State

4	Hanford Education Expansion	IPP Submitted	The Hanford Educational Center has experienced continuous enrollment growth since inception. Existing facilities are being utilized efficiently and effectively. The District has expressed a need to utilize other educational facilities to expand its course offerings, most specifically with science (lab) course offerings. This project will provide the specific facility needs to accommodate this expansion and contribute to the District's specific District Objective of increasing overall enrollment on an annual basis. This project will construct a new general instruction building to accommodate the consistent enrollment growth of the Hanford Educational Center. The project will include 14,680 asf of Lab space, 6,050 asf of Office space, 1,420 asf of Study space, and 4,220 asf of Other support space.	7/1/2024	6/1/2026	\$22,845,651	100% State
5	Kern Building Modernization	IPP Approved	This Project will renovate the areas within the Kern building and reconfigure the academic spaces to meet current and future educational program needs. An updated IPP was submitted in June 2017.	6/1/2022	1/1/2024	\$16,094,319	100% State
6	Maintenance and Operations Renovation	Future Project	This project proposes to renovate and expand the then vacant Cedar building into a functional and efficient Maintenance and Operations facility. This project will allow the department to consolidate its staff, equipment and materials in a central, but out of the way location and operate in a much more efficient manner. This project is saved as a future project in FUSION and will be reevaluated and submitted as an IPP in the near future.	5/1/2024	9/1/2025	\$3,533,696	100% State

**Banked Leave Time Calculation
As of June 30, 2018**

Formula:	# LHE X Semester Hours (17.5) X \$ Rate			
	697.667 X	17.5 X	63.24	772,108.07
Add Employee Benefits at 18.10274%	772,108.07 X	118.1027%		911,880.79
Required Balance:				911,880.79
Less Balance including interest:				903,024.40
Less estimated 4th qtr interest:				<u>3,088.55</u>
Adjustment:				5,767.84
Banked Leave Liability Balance:				890,906.39
Adjustment Needed:				20,974.40

* \$ Rate and Benefits % provided by payroll

LHE provided by Khantee

17.5 rate a factor used each year

Long Term Debt/General Obligation Bonds Debt Service

	Original Principal	Maturity Date	17/18 Actual Payment Certificate of Participation (COP)	18/19 Principal	18/19 Budgeted Payment	Funding Source
2010 Hanford Lease Revenue Bond	3,310,000	May 15, 2035	228,006	2,590,000	229,506	General Fund
2004 Student Center COP	3,945,000	May 1, 2034	238,305	Paid off 7/6/18	7/6/18 refinanced with Citizens	**General Fund: District share only
2018 Lease Refunding (10 years) Citizen's Business Bank	2,665,000	May 1, 2028	-	2,665,000	291,229	**General Fund: District share only
California Energy Commission Solar Loan	2,981,074	February 1, 2033	175,357	2,630,360	176,395	General Fund/Electricity Savings

**Paid by the Student Center Trust, Health Center and the District

FY 17/18 Actual:	FY 18/19 Budgeted:
Student Center Trust: \$65,000	Student Center Trust: \$65,000
Health Center: \$33,000	Health Center: \$33,000
District: \$140,305	District: \$193,229

General Obligation (GO) Bond Debt Service

Hanford GO Debt Service						
2007 Hanford Issue remainder after refi	1,459,982	June 3, 2021	335,000	1,124,982	390,000	Hanford Bond Measure C Debt Service
2009 Hanford Issue	6,995,778	August 1, 2034	527,575	5,355,778	540,838	Hanford Bond Measure C Debt Service
2017 Hanford Refunding Series C	12,175,000	August 1, 2032	596,418	11,910,000	549,250	Hanford Bond Measure C Debt Service
Tulare GO Debt Service						
2009 Tulare Issue remainder after refi	5,793,219	January 9, 2025	785,000	5,008,219	845,000	Tulare Bond Measure J Debt Service
2011 Tulare Issue	10,004,927	August 1, 2041	428,625	9,304,927	448,625	Tulare Bond Measure J Debt Service
2014 Tulare Issue	3,401,460	August 1, 2042	63,075	3,401,460	128,075	Tulare Bond Measure J Debt Service
Paid off 8/30/13 2011 Tulare Bond Anticipation Notes (BAN)	11,501,011	September 1, 2013	12,093,425	-	-	Tulare Bond Measure J Debt Service
Paid off 7/1/16 2013 Tulare Bond Anticipation Notes (BAN)	5,276,844	July 1, 2016	5,276,844	-	-	Tulare Bond Measure J Debt Service
2016 Tulare Issue	3,710,000	August 1, 2040	236,775	3,605,000	177,900	Tulare Bond Measure J Debt Service
2017 Tulare Refunding Series E	14,015,000	August 1, 2032	668,835	13,710,000	612,850	Tulare Bond Measure J Debt Service
Visalia GO Debt Service						
2009 Visalia Issue remainder after refi	4,247,404	January 9, 2024	745,000	3,502,404	805,000	Visalia Bond Measure I Debt Service
2010 Visalia Issue	4,999,652	August 1, 2039	232,500	4,999,652	232,500	Visalia Bond Measure I Debt Service
2011 Visalia Issue remainder after refi	474,299	March 11, 2030	20,000	454,299	35,000	Visalia Bond Measure I Debt Service
2017 Visalia Refunding Series D	19,695,000	August 1, 2036	842,140	19,330,000	806,544	Visalia Bond Measure I Debt Service

**COLLEGE OF THE SEQUOIAS
CO-CURRICULAR BUDGET
2018 / 2019**

REVENUE FOR 2018 / 2019

Student Senate	\$ 60,000.00
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BUDGET DISTRIBUTION FOR 2017 / 2018

Agriculture Club	\$ 3,243.54
Alpha Gamma Sigma	\$ 1,384.84
Athletics	\$ 40,000.00
Campus Paper	\$ 1,819.37
Chamber Singers	\$ 3,376.75
Concert Choir	\$ 2,699.19
Jazz Band	\$ 1,749.19
Pep Squad	\$ 1,871.74
Symphonic Band	\$ 1,997.61
Theater	\$ 1,857.77
Total	\$ 60,000.00

PLEASE NOTE:

- All Co-Curricular participants (100%) must pay the Activity Benefits Fee each semester.
- The Activity Benefits Fee must be paid within the first two weeks of the semester.
Failure to do so will result in the loss of funds for the current year.

College of the Sequoias
Funds available for General Fund Cash Flow
Fiscal Year 2018/2019
As of Final Budget Adoption

Due to the timing of property tax receipts, the District will seek to borrow cash (if needed) from internal funds. In the event there is not enough cash to borrow internally, the District will seek borrowing from external sources.

Internal funds available for borrowing

62100 Faculty Banked Leave	\$ 912,588	48015 Linwood Reserve	\$ 318,967
48010 Farm Special Reserve	\$ 394,783	79500 Hispanic Serving Institute Trust (HSI)	\$ 913,088

College of the Sequoias
Transfers
2018/2019 Final Adopted Budget

Expense Transfers

Expense transfers are tracked through the Banner system by a Journal Voucher (JV) number. Expense transfers are completed when an expenditure is posted incorrectly. The transaction would be a debit to the correct account line and a credit to the incorrect account line. Use tax is another instance of an expense transfer. If any fund other than General Fund pays an invoice that use tax needs to be applied to, a use tax transfer must occur between the two funds.

Internal Fund Borrowing

Internal Fund borrowing occurs when the General Fund is short on cash for monthly obligations such as payroll and vendor payments. The transaction would be a debit to the General Fund and a credit to the Internal Fund that was utilized for temporary borrowing. All internal fund borrowing is monitored and repaid once funds are available and any outstanding balances at year end are reported to the Board of Trustees.

Interfund Transfers as of Tentative Adopted Budget

Interfund Transfers are permanent Board authorized transfers from one fund to another. The interfund transfers for fiscal year 2018/2019 as of budget adoption are listed below.

Interfund Transfers Out Of General Fund Totaling \$557,661

- | | |
|--|-----------|
| 1. Extended Opportunity Programs & Services (EOP&S) transfer to Financial Aid | \$400,000 |
| 2. Cooperative Agencies Resources for Education (CARE) transfer to Financial Aid | \$ 70,000 |
| 3. Unrestricted General Fund transfer to Access and Ability Center special class revenue | \$ 87,661 |

Interfund Transfers Into General Fund Totaling \$94,476

- | | |
|--|-----------|
| 1. Restricted Access and Ability Center from Unrestricted General Fund | \$ 87,661 |
| 2. Unrestricted General Fund MESA program from HSI Trust | \$ 6,815 |

College of the Sequoias
Listing and Description of All Funds
2018/2019 Final Budget

Board Restricted Funds are funds in which the Board of Trustees has designated a specific expenditure purpose. For example, Capital Projects and Farm Special Reserve are Board Restricted Funds. Legally Restricted Funds are funds in which expenditures are restricted by code of law. For example, the General Obligation (GO) Bonds, and the GO Bond Debt Service Funds are Legally Restricted Funds.

Fund 11000-19250 General Fund

According to the California Community Colleges Budget and Accounting Manual (BAM), the General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, student services, administration, maintenance and operations, utilities, supplies and general operating costs). All transactions shall be accounted for in the General Fund unless there is a compelling reason (e.g., legal or contractual requirement) to report them in another fund.

Revenue in the General Fund is received from federal, state and local resources. The primary source of unrestricted revenue is linked to funded FTES and includes student enrollment fees, property taxes, and state general apportionment. Other unrestricted revenue sources are lottery proceeds, interest and rental income. The primary source of restricted revenue is linked to resources available for the operation and support of the educational programs that are

specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

The fiscal well being of any institution is determined by the relation of the fund balance to annual unrestricted expenditures. The Board of Trustees has mandated that the College has a 6% fund balance. The State of California recommends a 5% fund balance and the Community College Chancellor's Office has deemed that an institution with a fund balance of less than 3% is in fiscal distress. Board Priority 2019 is for statewide average approximately 22%.

Fund 29500-29717 GO Debt Service Fund

The General Obligation (GO) Debt Service Funds primary purpose is to repay the General Obligation Bonds for Hanford, Visalia, and Tulare.

Fund 39100 Contract Education Fund

The Contract Education Funds primary purpose is to account

for revenue sources directly related to contract education courses.

Fund 41010-48009 Capital Projects Funds

According to BAM, the Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities and projects. Examples of expenditures that may be recorded in Capital Projects Funds are acquisition or construction of new capital facilities (e.g., land, buildings, site improvements), improvements or extensions to the life of existing capital facilities, including major repair and remodeling projects such as scheduled maintenance and special repair, initial equipping of buildings (library books, furniture, fixtures, classroom supplies), and significant capital equipment purchases. Resources accumulated for future acquisition or construction of capital projects are recorded in this fund.

Fund 48010 Farm Special Reserve Fund

In 1989, the Board of Trustees authorized the sale of 40 acres of COS farmland on the southwest corner of Akers and Whitendale to the Visalia Unified School District. Because the funds were generated through the sale of COS farmland, these funds have been used to prepare the Tulare Campus Agriculture facilities. These funds are available to the District for internal borrowing.

Fund 48015 Linwood Farm Special Reserve Fund

In 2012, The Board of Trustees authorized the sale of the remaining acres of COS farmland on Linwood to the Visalia Unified School District. The Board of Trustees has expressed a desire to possibly use these funds for future capital improvements. These funds are available to the District for internal borrowing.

Fund 53010-53170 Farm Funds

The Farm Fund is used to support the daily operations of the College's agriculture program.

Fund 62100 Banked Leave Fund

Under Article 8.4 of the COSTA contract, certificated faculty have the ability to accumulate Banked Leave Time. The balance reflects the number of lecture hour equivalents accrued by faculty multiplied by the over-load faculty hourly rate. This account is updated annually and reflects the liability of the College to provide replacements when banked leave time is used. These funds are available to the District for internal borrowing.

Fund 75000-75080 Student Loan Funds

The Student Loan Funds are provided as short term loans to students as needed. Some examples of loans made available to students are Varsity Loans for Athletic programs, EOP&S Loans, Undergraduate Loans and RN Revolving Loans.

Fund 79010-79378 Student Trust Funds

The Student Trust Fund is primarily made up of the Student Body Center Fee Trust which is used to account for monies collected by the district pursuant to Education Code Section 76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. Miscellaneous other Student Trust Funds are set up to account for all monies held in a trustee capacity by the District for organizations.

Fund 79500 Hispanic Serving Institute (HSI) Trust Fund

In fiscal year 2000/2001 the HSI Grant obtained by College of the Sequoias provided an opportunity for COS to receive matching funds of \$75,000 per year for five years to be put into a separate trust account. California Education Code Section 70902 permits this activity. One half of the interest may be withdrawn annually to enhance the components of the grant. After 20 years, the Federal guidelines allow the District to use these funds for any purpose. Funds will be available for use FY2024/2025. Some interest monies were spent this year to fund the MESA program. These funds are available to the District for internal borrowing.

Fund 81000-81610 Associated Student Body Funds

The Associated Student Body (ASB) Funds are used to account for monies of student clubs formed under Education Code Section 76062. Student club monies shall be expended in accordance with procedures established by the student club. ASB funds must be used to promote general welfare, morale or educational experience of the student and for goods/services other than those which the school district should provide from its own funding sources.

Fund 81810-81880 Co-Curricular Funds

The Co-Curricular Funds are funds donated annually by Student Senate to support student competitions.