

OCCC Fiscal History and Projections:  
Structural Deficit Budgeted vs Actual; Ending Fund Balance;  
FY 19-20 Projections

General Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Notes	FY 19-20 Budget Estimates	
Budgeted Structural Deficit	(69,380.00)	(343,273.00)	(414,416.00)	(333,996.00)	(299,738.00)		Estimated Beginning Fund Balance (this is providing we make significant cuts in 17-18)	826,166.00
Actual Surplus/(Deficit)	236,447.00	51,774.00	230,370.00	(259,684.00)	Not yet known		Estimated 15% Contingency	(810,800.00)
<b>Budgeted Ending Fund Balance</b>	<b>795,163.00</b>	<b>1,082,588.00</b>	<b>1,406,313.00</b>	<b>1,116,808.00</b>	<b>1,107,638.00</b>		Estimated Structural Deficit (w/o factoring in PERS increase)	(335,500.00)
Budgeted 15% Contingency	(668,000.00)	(722,429.00)	(770,383.00)	(772,819.00)	(797,900.00)		Unfunded PERS Increase	(250,000.00)
Budgeted Transfers	(57,783.00)	(16,886.00)	(221,514.00)	(10,000.00)	(10,000.00)		Potential Deficit of Fund Balance	(570,134.00)
Budgeted Available Fund Balance-Estimate	69,380.00	343,273.00	414,416.00	333,989.00	299,738.00			
<b>Actual Beginning Fund Balance</b>	<b>817,259.00</b>	<b>1,203,706.00</b>	<b>1,255,480.00</b>	<b>1,285,850.00</b>	<b>1,026,166.00</b>		Assumptions:	
Actual Surplus/(Deficit)	236,447.00	51,774.00	230,370.00	(259,684.00)	Not yet known		2% increase in property taxes	
Actual Transfers In/(Out)	150,000.00		(200,000.00)				6% increase in tuition	
Actual Ending Fund Balance	1,203,706.00	1,255,480.00	1,285,850.00	1,026,166.00	1,026,166.00		Decrease in donations, interest, misc income	
Budgeted 15% Contingency	(668,000.00)	(722,429.00)	(770,383.00)	(772,819.00)	(797,900.00)		Decrease in CCSF	
Budgeted Transfers	(57,783.00)	(16,886.00)	(221,514.00)	(10,000.00)	(10,000.00)		3% increase in personnel; flat M&S	
Actual Available Fund Balance-Estimate	477,923.00	516,165.00	293,953.00	243,347.00	218,266.00	For FY 18-19 this is not enough fund balance to cover the potential structural deficit		
<b>Budgeted Fund Balance</b>	<b>795,163.00</b>	<b>1,082,588.00</b>	<b>1,406,313.00</b>	<b>1,116,808.00</b>	<b>1,107,638.00</b>			
Actual Fund Balance	817,259.00	1,203,706.00	1,255,480.00	1,285,850.00	1,026,166.00			
Surplus/(Use) of Fund Balance	22,096.00	121,118.00	(150,833.00)	169,042.00	(81,472.00)			
<b>Biennium Community College Funding</b>		<b>FY 15-17 \$550,000,000</b>	<b>FY 17-19 \$570,263,942</b>	<b>FY 19-20 \$543,000,000</b>				
CCSF Funding	1,519,704.00	1,732,439.00	1,788,752.00	1,857,650.00	1,985,770.00	1,968,990.00	Loss of CCSF funding between 17-18 & 18-19	(16,780.00)
Funded FTE	506	483	474	457	464	468		
CCSF Funding per FTE	3,003.37	3,586.83	3,773.74	4,064.88	4,279.68	4,207.24		
<b>Tuition and Fees</b>								
Actual Tuition & Fee Revenue	1,598,365.00	1,522,841.00	1,579,824.00	1,574,623.00	Not yet known		6% increase nets approximately	76,000.00
Tuition per Credit	99.00	99.00	99.00	99.00	105.00		Increase needed to offset a \$250k structural deficit	19.70%
Estimated Add'l Income in 1st year					76,000.00			
Fees per Credit	7.00	7.00	16.00	16.00	16.00			
Estimated Add'l Income in 1st year			110,151.00					