

## Windward Community College Operational Expenditure Plan FY 2008-2009

### Resources

General Fund		Auth (FTE)	Approp. Amount	Authorized Alloc (Rev 2)	Estimated FY Alloc
General Fund Appropriation FY 2009	Firm	(141.00)	10,169,373	10,169,373	10,169,373
Supplemental Appropriation (Security)	Firm	(2.00)	263,147	263,147	263,147
Less: Reduction Legislative	Firm			(40,690)	(40,690)
Less: Restriction Gov's	Firm			(25,413)	(25,413)
Less: Additional Restrictions	Firm			(25,640)	<b>(25,640)</b>
Trans In: 85% CB Augmentation FY09(all units)	Firm			187,904	187,904
Trans In: 90% E&M CB	Firm			82,433	82,433
Trans In: Diversity & Equity FY08	Est			0	0
Trans In: Workers Comp & Unemp Ins FY08	Firm			15,716	15,716
Trans In: Student Affairs FY08	Firm			10,089	10,089
Trans In: Enroll Growth	Est			0	28,200
<b>Total General Fund</b>		<b>(143.00)</b>	<b>10,432,520</b>	<b>10,636,919</b>	<b>10,665,119</b>
<b>Tuition and Fee Special Fund (TFSF)</b>					
Est. TFSF Revenue (2/10/09 FMIS)	Est	1,992,042	FY 2008	2,325,987	<b>2,325,987</b>
Carryover from Prior Year	Firm			197,580	197,580
Carryover to meet Required Reserves	Est			0	<b>(105,465)</b>
Trans In: Deferred Revenue (TBD after 6/30/08)	Firm			61,602	61,602
Trans In: Scholarship Need Based Adjust (JV GL	Est			50,458	50,458
Trans Out: CC Marketing Assmt (JV GL 015055	Firm			(23,307)	(23,307)
Trans Out: UH Foundation Assmt (JV GL 015055	Firm			(54,857)	(54,857)
Trans Out: Risk Mgt Assmt (JV GL 015055 5919)	Firm			(28,817)	(28,817)
Trans Out: Banner Oper.(IT Support)	Est			(45,000)	(45,000)
Trans Out: Banner Assmt (JV Rev. GL 010308 5	Firm			(108,341)	(108,341)
<b>Total Net TFSF</b>				<b>2,375,305</b>	<b>2,269,840</b>
<b>RTRF Return of Indirect Overhead Allocation</b>	Firm		<b>RTRF</b>	<b>95,400</b>	<b>73,338</b>
<b>Total Resources</b>					<b>13,008,297</b>

### Planned Expenditures

Category of Expenditures	Instruction	Voc Cont Ed	Acad Sppt	Std Svc	Inst Suppt	Total
(143.00) Authorized Pos. Cts.	45.50	25.50	19.00	18.00	35.00	143.00
(7.00) BT- Auth. Temp Posns Cts	0.00	7.00	0.00	0.00	0.00	7.00
(FTE) Temporary Pos. Cts.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
(FTE) Total	45.50	32.50	19.00	18.00	35.00	150.00
A-Regular Pay (W/O FY09 CB Adj)	3,026,915.60	1,957,706.21	1,032,748.32	1,050,503.68	1,624,824.92	<b>8,692,698.73</b>
A-Lecturer/Overload	616,677.00	0.00	0.00	0.00	0.00	616,677.00
A-Other Payroll	9,600.00	0.00	38,472.00	2,000.00	100,000.00	150,072.00
A-Student Help Allocation	54,737.00	7,300.00	105,452.00	62,983.00	16,900.00	247,372.00
Total A (UBUD)	3,707,929.60	1,965,006.21	1,176,672.32	1,115,486.68	1,741,724.92	9,706,819.73
B-Supplies/Equip Allocation	130,800.00	153,810.00	397,300.00	332,258.00	2,287,309.00	<b>3,301,477.00</b>
<b>Total</b>	<b>3,838,729.60</b>	<b>2,118,816.21</b>	<b>1,573,972.32</b>	<b>1,447,744.68</b>	<b>4,029,033.92</b>	<b>13,008,296.73</b>

**Projected Balance (Deficit) 0**