

Tentative Budget

MONTEREY PENINSULA COMMUNITY COLLEGE DISTRICT

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MONTERY PENINSULA COLLEGE TABLE OF CONTENTS

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College Overview

Monterey Peninsula College (MPC) is part of California's public community college system of 116 colleges in 73 districts across the State. It is a comprehensive community college that responds to the educational, cultural, and recreational needs of the community, insofar as its resources permit. The College serves the communities of Big Sur, Carmel, Carmel Valley, Del Rey Oaks, Marina, Monterey, Pacific Grove, Pebble Beach, Presidio of Monterey Annex, Sand City, and Seaside. Monterey Peninsula College classes are held on the Monterey campus, at the Fort Ord Center including the Marina Education Center and Public Safety Training Center in Seaside, and at off-campus locations. MPC is accredited by the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges.

Mission Statement

Monterey Peninsula College is actively committed to student access and success and to fostering an equitable, inclusive, respectful, and supportive community by providing excellent academic programs and student services that respond to the needs of our richly diverse region. The College welcomes all students seeking to enrich their lives, advance their careers, complete certificates, earn associate degrees, and transfer to continue their education.

2020-25 Educational Master Plan Goals & Strategic Initiatives

Goal 1: Excellent Education: Provide programs and services that meet student and community needs.

- Access to Educational Programs and Support. Expand programs and student services at the Marina Education Center and the Public Safety Training Center, as well as online and for working adults and K-12 students, to further serve the educational needs of our community.
 - **Marina Education Center:** Develop an identity and offer relevant programs and services to further serve the educational needs of all students with particular emphasis on the communities of Marina, Sand City, and Seaside.
 - **Public Safety Training Center:** Establish the PSTC as a premier destination for professional development, skill development, and certificate and degree completion for current and future public safety personnel.
 - **Online Programs:** Expand online course offerings and student services to facilitate completion of degree programs.
 - Working Adults: Develop a schedule of courses in support of degree completion for working adults.
 - **K-14 Partnerships:** Work with area elementary, middle, and high schools, as well as adult education, develop and expand partnerships in response to community needs.
- **Transfer and Career Programs.** Review and enhance educational programs to provide students with relevant workplace and transfer knowledge and skills.
 - **Transfer Pathways:** Strengthen and expand partnership, transfer, and articulation agreements with 4-year institutions to increase/promote student transfer.

- **Career Education:** Strengthen, expand, and further align career education programs with the needs of current and future labor markets, and provide opportunities to develop workplace knowledge and skills to satisfy regional demand.
- **Experiential Learning:** Expand opportunities for internships, externships, work-based learning, hands-on classroom projects, portfolio development, and resumé building.
- **English Language Learners:** Expand opportunities for students to develop foundational language and workplace skills that will contribute to success in career and transfer pathways.
- **Community Education.** Build a robust community education program that meets the needs of community members seeking personal enrichment, personal improvement, and lifelong learning.
- International Student Program. Expand and enhance educational programs and services designed to provide access to and support for international students.

Goal 2: Completion Culture: Provide programs, resources, and services that empower students to achieve their educational goals.

- Effective Strategic Enrollment Management. Develop and implement a strategic enrollment management plan that aligns outreach and recruitment, admissions, financial aid, educational pathways, class scheduling, instruction, academic and learning support, and student services.
- **Systems to Support Student Completion.** Implement, expand, and enhance systems and processes designed to monitor student performance in course work; track and monitor student progress toward degree completion; identify students needing assistance; manage referrals for support and interventions; and facilitate communication between instruction and student services, including outreach, interventions, and other student support.
- Academic Guidance. Provide comprehensive support to help students understand and navigate college systems in order to determine and accomplish their academic and career goals.
- **Communication.** Develop and implement a plan to promote academic programming and student services designed to help guide students in choosing their path and completing their academic goals.
- **Dual Enrollment.** Provide high school students with early access to college coursework to encourage exploration of college majors, accelerate progress toward degrees and certificates, and build a college-going culture.

Goal 3: Innovative Environment: Provide state-of-the-art and sustainable learning environments, technology, and facilities to support student success.

- **Instructional Materials, Supplies, Furniture, and Equipment Plan.** Address ongoing needs related to the instructional materials, supplies, furniture, and equipment necessary for delivering instruction and student services, meeting demand for enrollment, and supporting environmental sustainability.
- Facility Needs. Expand, renovate, modernize, and sustain facilities to support teaching and learning; emphasize safety, security, and environmental sustainability; and improve campus signage to provide a welcoming environment that is easy to navigate.
- **Technology Software.** Implement software, including an enterprise resource planning (ERP) system to streamline processes; ensure the integrity and security of data and systems; and enhance student onboarding, academic progress, and completion.
- **Technology Hardware Infrastructure.** Integrate new and enhanced technology and develop a plan for sustaining ongoing technology refreshment needs (e.g., data center, wiring, servers, switches, classroom technology, wifi, and digital signage) to improve functional usage of technology by students, faculty, and staff.
- Library. Expand and enhance access to library services, resources, collections, and modern, dynamic learning spaces necessary to stimulate creativity and support research, teaching, and learning.

Goal 4: Campus Community: Foster an organizational culture that supports collaboration, professional growth, and leadership development.

- **Organizational Structure.** Examine the College's organizational structure and continue to align positions to enhance support for strategic initiatives and increase campus-wide collaboration.
- Work Environment. Advance a positive work environment by ascribing value to employees through communication, affirmation, and collaboration, as well as creative and inclusive decision-making.
- **Professional Growth.** Expand and sustain access to relevant and well-coordinated professional development opportunities and resources for employees in areas aligned with College strategic initiatives and operations (e.g., equity-minded principles, effective pedagogy, culturally relevant and inclusive instruction, and student success).
- Leadership Development. Expand opportunities for employees to serve in new and expanded leadership roles in areas aligned with College strategic initiatives and operations.

A link to the comprehensive Board of Trustees approved 2020-25 Educational Master Plan: https://www.mpc.edu/Home/ShowDocument?id=37138

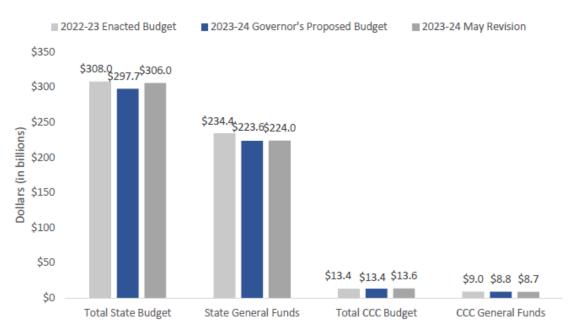
2023-24 State Budget

Budget Analysis

The following are highlights from the 2023-24 Budget from the California Community Colleges/ACBO/ACCCA Joint Analysis:

In the May Revision, the Governor's team projects a \$31.5 Billion deficit. This is an increase from the January proposal. It was not unexpected as forecasted State revenues continue to decline. How to deal with the budget shortfall is the major theme.

- Under the May Revision, the overall state budget would be \$306 billion which is slightly lower that the 2022-23 budget of \$308 billion but higher than the Governors proposed budget from January.
- State General Fund budget is similar.
- The Community College budgets are relatively flat though the Governor remains committed to maintain investments, including commitment to education. The proposed COLA is the largest in the –past 25 years at 8.22%.
- The following table compares the 2022-23 Budget with the January proposal and the May Revise.



• Proposition 98 funding is lower as a result of the lower State revenues project. (about \$107 billion rather than \$109 billion).

COLA has increased from 8.13% in the January proposal to 8.22% in the May Revise.

For information regarding analysis of State of California Budget visit the Budget News section of the Chancellor's Office website:

https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News

Principles of Sound Fiscal Management (California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.

2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.

3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.

4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.

5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.

6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.

7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.

9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.

10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.

11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.

12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

DESCRIPTION OF FUNDS

The following is list of the District Funds with a description of the nature of the activities accounted for in each.

General Fund Unrestricted

The General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

Resources are allocated within this fund in accordance with Board Policy 6200 – Budget Preparation. Central to these documents is the concept of resource allocation to support the schedules of classes offered by the College within any particular fiscal year.

Under the State's funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for the most significant revenue supporting general operations including academic programs, student services, administrative services, public information and institutional research.

General Fund Restricted

The General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies' funding terms and conditions. Examples of these funds include EOPS, CARE, DSPS, Student Equity & Achievement (SEA), CalWORKs, TANF, and Nursing Education.

Child Development Fund

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from Federal and State sources as well as parent fees.

Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of state and locally funded capital outlay and scheduled maintenance projects.

Health and Welfare Self- Insurance Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured medical insurance costs for employees.

Parking Fund

The Parking Fund accounts for the resources generated through the issuance of parking permits and collections resulting from parking citations. Expenditures in this fund are regulated by education code supporting campus safety personnel who conduct parking enforcement and parking lot repairs and improvements.

Student Center Fund

The Student Center Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the Student Center.

Measure I Building Fund

Bond Construction Funds are used to account for the proceeds from the sale of Measure I bonds and the acquisition or construction of authorized projects in accordance with the Measure I voter approved ballot language.

Measure V Building Fund

Bond Construction Funds are used to account for the proceeds from the sale of Measure V bonds and the acquisition or construction of authorized projects in accordance with the Measure V voter approved ballot language.

Other Post-Employment Benefits Fund

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to benefits for retirees.

Workers Compensation Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured workers' compensation program. This includes payments to resolve long outstanding "run-off" claims as well as Premium payments to the Protected Insurance Program for Schools and Community Colleges JPA which is a hybrid self-insurance program that covers approximately 400 school districts and community colleges in California.

2023-2024 Budget Assumptions

General Assumptions:

- 1. The budget will be balanced (Board Policy 6200)
- 2. The budget will maintain an unrestricted general fund reserve of at least 10% (Board Policy 6210)
- 3. MPC will continue held harmless in the state's application of the Student-Centered Funding Formula for the current budget year. Budgeted FTES is based on 6300 FTES (hold harmless fixed FTES).
- 4. Equity-based principles underlie all MPC processes, including the budget.
- 5. The budget will support the goals and strategic initiatives outlined in the Board-approved 2020-25 MPC Educational Master Plan (EMP).

Revenue Assumptions:

- 1. Total computational revenue based on hold harmless provision. Total Computational Revenue of approximately **\$49.5** million.
- 2. A Cost of Living Adjustment (COLA) of 8.22%, \$3.4 million.
- 3. Anticipated property tax receipts of approximately \$25.5 million.
- 4. Student enrollment fee revenues of approximately \$2.65 million.
- 5. Continued Proposition 30 State funding of approximately \$8.6 million.
- 6. Unrestricted lottery at \$170.00 per FTES (Restricted Lottery at \$67 per FTES)

Expenditure Assumptions:

- 1. Step and column salary increases, along with associated variable benefits, will be included in the budget for 2023-2024. The District intends to meet all negotiated contractual obligations.
- 2. Educational Protection Act funds are utilized for Faculty Salaries.
- 3. Vacant positions are to be included in the budget to the extent that management plans to fill positions during the budget year.
- 4. The District's employee pension obligations will be <u>19.10</u>% to STRS (no change from 2022-23) and <u>26.68</u>% to PERS (up from 25.4% in 2022-23)
- 5. The expected unemployment rate is .20% unchanged from the prior year.
- 6. Utilities increase by 10%.
- 7. The District will make a contribution based on an Actuarial Valuation to the Other Post Employment Benefit (OPEB) Fund for the future expenses of District retirees.
- 8. Health and Welfare costs are increasing. A funding rate and recommendation will be determined in May following a consultation that occurs in the Health and Welfare Cost Containment Committee.
- 9. Discretionary budgets will be appropriated based on available remaining funding after all mandated costs are funded.

Board Policy 6200 – Budget Preparation

Chapter 6 Business and Fiscal Affairs

BP 6200 Budget Preparation

Each year, the Superintendent/President shall present to the Governing Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall be balanced. The goal shall be to balance ongoing expenses with ongoing revenues.
- The annual budget shall support the District's institutional planning in accordance with Board Policy 2510 Shared Planning and Decision Making.
- Assumptions upon which the budget is based are presented to the Governing Board for review.
- A schedule is provided to the Governing Board by March 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the Tentative budget. At the public hearings, interested persons may appear and address the Governing Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Governing Board in a timely manner.
- Budget projections address long-term goals and commitments.

See Board Policy 6210 – General Fund Reserve See Administrative Procedure 6200 – Budget Preparation

References: Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.; ACCJC Accreditation Standard III.D

Formerly Governing Board Policies 2105 and 2106

Adopted: June 1, 1988 (BP 2105); May 23, 2000/October 25, 2005 (BP 2106) Revised, Renumbered, and Adopted: February 24, 2016

UNRESTRICTED GENERAL FUND SUMMARY 2023-24 Tentative Budget 2020-21 2021-22 2022-23 2023-24 Description Object Actuals Actuals Budget Budget Revenues: 81xx \$ 999 \$ Federal Revenue 7,400 8,000 \$ 8,000 17,075,473 18,072,996 22.996.650 24,406,000 State Revenue 86xx 29,495,100 30,065,221 29,357,993 Local Revenue 88xx 27,637,700 Other Sources and Transfers In 89xx 218,057 48,139,217 50,642,350 53,909,100 Totals 46,658,923 Academic Salaries Instructor Salaries, Regular 11xx 7,530,517 7,671,977 8,920,510 9,638,550 Non-instructional Salaries, Regular 12xx 2,803,230 2,934,063 3,356,660 3.597.800 Instructional Salaries, Other 13xx 5.893.454 5.788.150 4.889.410 5.461.000 Non-instructional Salaries 14xx 369,525 569.540 323.820 534,900 16,596,726 16,963,730 17,490,400 19,232,250 Sub total Classified Salaries Non-instructional Salaries, Regular 21xx 6,145,677 5,939,222 7,362,550 7,756,440 Instructional Aides, Regular, 761,395 853,464 967,880 855,570 22xx Non-instructional, Students and Hourly 23xx 268,840 162,530 363,014 303,180 307,450 Instructional Aides, Part-time 24xx 404,237 441,644 290,000 7,597,344 7,580,149 8,941,060 9,064,540 Sub total Benefits State Teachers Retirement System 31xx 2,356,729 2,487,953 2.969.080 3,282,630 Public Employees Retirement System 32xx 1,852,514 2,051,847 2,164,340 2,482,890 OASDI and Medicare 33xx 849.746 868,614 885,810 883,250

Description	2020-21	2021-22	2022-23	2023-24	Total
5 year plan increase (year 4)	2.75%	2.75%	2.75%	N/A	8.25%
COLA less 1%	0.00%	4.07%	5.56%	7.22%	16.85%
Totals	2.75%	6.82%	8.31%	7.22%	25.10%

\$

34xx

35xx

36xx

39xx

Sub total

6,514,320

12,840

\$

489,712

1,546,930

13,622,790

7,272,187

1,106,399

1,841,622

15,750,465

121.842

7,602,580

121,230

589,630

\$

1,545,240

15,877,910

\$

8,096,960

106,420

438,610

1,545,240

16,836,000

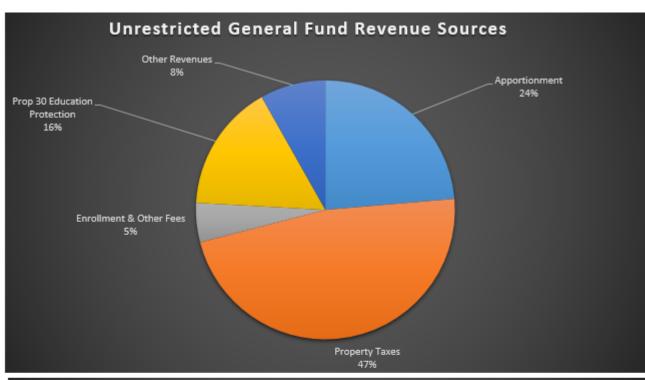
Health and Welfare

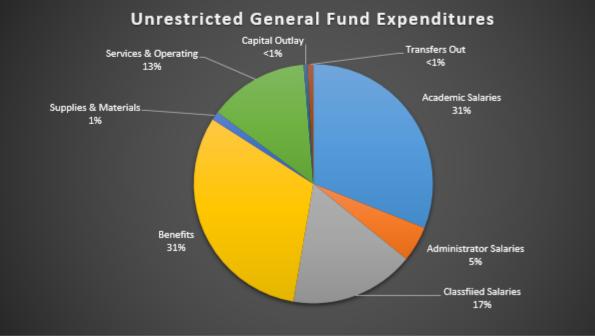
Workers Compensation

Unemployment

Other Benefits

UNRESTRICT	UNRESTRICTED GENERAL FUND SUMMARY												
2023-24 Tentative Budget													
		2020-21	2021-22	2022-23	2023-24								
Description	Object	Actuals	Budget										
Supplies and Materials													
Instructional Supplies	43xx	\$ 92,784	\$ 52,063	\$ 4,070	\$ 5,640								
Non-instructional Supplies	45xx	507,124	598,878	382,040	595,470								
Food	47xx	1,277	1,868	12,980	14,370								
	Sub total	601,185	652,810	399,090	615,480								
Service & Operating													
Personal Services Contracts	51xx	2,750,630	2,738,832	3,231,550	3,008,690								
Travel and Conference	52xx	93,226	206,523	198,150	215,280								
Dues and Memberships	53xx	80,334	108,861	128,800	126,180								
Insurance	54xx	374,899	370,587	448,100	412,260								
Utilities and Housekeeping Services	55xx	1,253,172	1,755,537	1,409,550	1,550,530								
Rents, Leases, and Repairs	56xx	631,823	632,372	808,490	848,050								
Legal, Election, and Audit	57xx	340,893	398,260	507,400	466,810								
Other Services and Expenses	58xx	224,352	325,290	741,310	830,500								
	Sub total	5,749,328	6,536,263	7,473,350	7,458,300								
Capital Outlay													
Building Improvements	62xx	27,316	43,782	11,160	10,270								
Library Books	63xx	81,716	124,289	133,000	122,360								
Capital Equipment	64xx	147,744	43,201	146,800	158,670								
	Sub total	256,776	211,273	290,960	291,300								
Other outgo & Transfers													
Interfund Transfers-Out	73xx	183,139		169,580	411,230								
	Totals	\$44,590,093	\$47,881,467	\$50,642,350	\$53,909,100								
Change in Fund Balance		2,068,830	257,749	-	-								





Discion Dirick-Europer January 100 VIII 260 8 902/00 8 9 200 55 Burnisses (Senteral) 115 341,430 70,310 - - - - 375,640 Burnisses (Senteral) 115 341,430 - 70,910 - - - 420,241 Cooperative Voint Experime 117 70,440 3,520 24,060 - 700 - 117,770 Cooperative Voint Experime 150 0,440 - 2,400 100 - - 2,500 Theater Arts 215 55,00 68,370 40,460 - 370 - 175,700 Music 108,860 7,220 42,820 3,820 7,820 - 172,730 English Arts 216 - 123,720 3,820 - 2,800 - 127,830 Stocker 103,840 - 123,720 - 2,820 - 172,730 Stocker 104,740	UNRESTRICTED GENERAL FUND DETAIL - BY COST CENTER												
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Cooperative Vork Experiment P5 0.400 . 2.400 . . . 1	Business (General)									420,340			
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			168.320			-			-	1,016,800			
	Subtotal page 1		10,143,010.00	3,297,010.00	11,263,620.00	36,380.00	780,220.00	139,670.00	241,650.00	25,901,560.00			

Fiscal Genvices 920 \$. \$ 791970 \$ 22170 \$ 14700 \$. \$. \$ 0.00 Plant Services 331 - 80,000 25,480 100,000 47,200 \$,230 - 118 Grounds 332 - 27,370 100,000 47,700 \$,40,00 - - 100,820 - 100,820 - 100,000 - 100,000 - 100,000 - 100,000 - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 100,000 - - 7,100 - - 100,000 - - 7,100 - - -		l	JNRESTRIC1	TED GENER	AL FUND D	ETAIL - BY	COST CEN	TER		
(Departments) ID Salaries Salaries Perents Materials Operating Equipment Out Grant Tc Fiscal Services 900 - \$ 71970 \$ 229,770 \$ (7,70) \$ - \$ - \$ 100 Custodal Services 931 - 80,620 228,800 100,770 35,170 - - 55 Grands 932 - 246,560 128,000 41,770 35,170 - - 66,080 - - 46,660 Grands 332 - 271,310 100,059 47,770 35,170 - - 86,080 - - 46,660 - - - 46,00 82,000 - - 100,0820 - - 100,0820 - - 100,0820 - - - 20,000 - 27,000 - 27,000 - 20,000 - - 27,600 - - 27,600 - - 20,0				20	023-24 Bud	get				
Fiscal Genvices S20 \$ • \$ 71970 \$ 227.00 \$ 7.47.00 \$ • \$ • \$ 108 Custodal Services 931 - 630.60 226.460 1840 450.00 - - 118 Grounds 932 - 346.560 122.000 47.700 64.080 - - 108 Gen Institutional-Unities 933 - 27.130 100.090 47.700 64.080 - - 100 Varehouse 937 - 05.070 38.760 2.760 77.130 - - 100 Gen Institutional-Emergency 939 - - - 84.00 - - 11 Human Rescutores 940 215.520 227.550 1140 - - 11 Gen Institutional Tevends 950 - - - 3600 1140 - - 116 General Institutional Tevends 950	Cost Centers	Dept	Academic	Classified		Supplies &	Services &		Transfers	
Plant Services 90 - 69,060 25,490 164,000 - - 17 Curstodial Services 931 - 610,270 238,310 100,770 67,7200 6,200 - 165 Grounds 932 - 346,850 128,000 41,770 65,400 - 65 Gen Institutional - Utilities 935 - - - 1108,200 - 22 Gen Institutional - Emergency 933 - - - 18,400 - 78 Gen Institutional Telecommunication 956 - - - 27,800 - 78 Generational Institutional Telecommunication 956 - - - 27,800 - - 18 Media Services 971 - 34,000 12,750 74 43,070 1980 - - - 98 Gentrain 0130 36,500 - - - 30,700 - <t< td=""><td>(Departments)</td><td>ID</td><td>Salaries</td><td>Salaries</td><td>Benefits</td><td>Materials</td><td>Operating</td><td>Equipment</td><td>Out</td><td>Grand Total</td></t<>	(Departments)	ID	Salaries	Salaries	Benefits	Materials	Operating	Equipment	Out	Grand Total
Custodial Services 331 810.270 298.310 10370 (47.200) 6.20 115 Grands 332 - 27.130 100.090 47.700 64.080 - - 65 Maintenance 333 - 27.130 100.090 47.700 64.080 - - 100 Varehouse 397 - 105.070 38.760 2.760 77.130 - - 220 Gen Institutional - Emergency 333 - - - 18.000 - - 77.00 - - 227.600 - - - 77.00 - - 77.00 - - 77.00 - - 17.00 - - 77.00 - - - 77.00 - - 77.00 - - - 77.00 - - 77.00 - - - 77.00 - - - 77.00 - - - <td>Fiscal Services</td> <td>920</td> <td>\$-</td> <td>\$ 791,970</td> <td>\$ 292,170</td> <td>\$ 7,730</td> <td>\$ (4,750)</td> <td>\$.</td> <td>\$-</td> <td>\$ 1,087,120</td>	Fiscal Services	920	\$-	\$ 791,970	\$ 292,170	\$ 7,730	\$ (4,750)	\$.	\$-	\$ 1,087,120
Grounds 932 · 346,450 120,000 41.70 35.70 ·< · · · · · · · · · · · · · · ·< ·< <									-	141,410
Name 933 . 27,130 100,090 47,700 64,080 .<								6,290	-	1,198,840
Gen Institutional - Utilities 935 - - 100,070 37,860 2,760 - 100,070 Gen Institutional - Emergency 938 - - 18,600 92,000 - 222 Gen Institutional - Emergency 939 - - 18,600 - 71 Human Fescures 940 215,520 287,550 185,600 92,000 - 72 Gen Institutional Travel 956 - - 3,880 111,40 - 110 Generationstrutional Travel 957 - 160,240 - - - 128 Patterment homenive 957 - 160,240 - - - 44 Dean of Instruction, Liberal Arts 103 191,740 65,520 1,320 1,2790 - - 99 Fire Protection Technology 112 - 0 0,000 4,440 82,040 550 - 1,030 Dean of Counseling/Pathysions 130						•		-	-	551,890
Varehouse 937 . 105,070 38,760 2,760 77,130 . <t< td=""><td></td><td></td><td></td><td>271,310</td><td></td><td>47,700</td><td></td><td>-</td><td>-</td><td>483,180</td></t<>				271,310		47,700		-	-	483,180
Iden Institutional - Minor Capital 338 .				-				-	-	1,108,620
Gen Institutional - Emergency 939 . <t< td=""><td></td><td></td><td>•</td><td>105,070</td><td>38,760</td><td>2,760</td><td></td><td>-</td><td>-</td><td>223,720</td></t<>			•	105,070	38,760	2,760		-	-	223,720
Human Resources 940 215,520 287,550 185,500 40,730 60,080 - - - 78 Gen Institutional Travel 956 - - - 2,580 11,140 - 17 Retirement Incentive 957 - - 180,240 - - 180 Media Services 971 - 34,030 12,550 740 43,870 1,980 - 32 Gent stitutional Teleocomous 103 181,740 65,620 66,220 1,380 1,2790 - - 32 Dean of Instruction CTE 1003 181,740 65,620 68,420 320 90,160 2,300 - 33 Distance Education 1130 65,000 144,830 54,620 1,360 - - - 30 School of Mursing-Campus 1214 - - - 63,730 - - - 30 Dean of Counseling/Admissions 1301				-	-	-		92,000	-	257,600 18,400
Iden Institutional - Telecommunication 950 . <td></td> <td></td> <td>215 520</td> <td>- 287 550</td> <td></td> <td>40 720</td> <td></td> <td>-</td> <td>-</td> <td>789,480</td>			215 520	- 287 550		40 720		-	-	789,480
General Institutional Travel 956 . <th< td=""><td></td><td></td><td>210,020</td><td>201,000</td><td></td><td></td><td></td><td></td><td></td><td>114,820</td></th<>			210,020	201,000						114,820
Retirement incentive 97 .								-		27,600
Indexis Services 971 - 34,030 12,500 740 43,870 1,980 - 94 Gentrain 1030 36,500 - 8,430 - - - - - - - - - - - - 32 Dean of Instruction, Liberal Arts 103 181,740 65,620 66,220 1,380 12,790 - - 32 Dean of Instruction, TE 1016 22,810 45,590 25,600 - - - - 30,730 - - 33 30 - - - 30,730 - - - 30,730 - - - 44,930 54,800 54,800 550 - 103 - - - 44,930 26,900 32,000 13,620 - - 44,930 - - - - - - - - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td>160.240</td><td></td><td></td><td>-</td><td>-</td><td>160,240</td></t<>					160.240			-	-	160,240
Gentrain 1030 36,500 .				34,030		740	43,870	1,980	-	93,170
Dean of Instruction CTE 108 22,810 46,590 25,600 - - - - 30,730 - - 30,730 Distance Education 1130 65,000 144,890 68,480 920 30,160 2,300 - - 33 School of Nursing 1215 20,000 10,600 40,800 4,440 882,2040 550 - 103 Dean of Courseling/Admissions 1301 - 144,090 54,620 1,380 - - 200 Admissions and Records 1310 - 341,790 126,080 9,200 13,620 - - 490 Dual Enrollment 1319 - - - - 66,480 - - 333 Dual Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - - 220 Athletics - Meris 1405 101,860 - 18,330 9,200 133,440 - <t< td=""><td>Gentrain</td><td>1030</td><td>36,500</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>44,930</td></t<>	Gentrain	1030	36,500						-	44,930
Dean of Instruction CTE 108 22,810 46,500 25,600 - - - - - 33 Fire Protection Technology 1112 - - - 30,730 - - 33 School of Nursing-Campus 1214 - - - 6,800 - - 37 School of Nursing-Campus 1214 - - - 6,800 - - 200 10,800 44,400 882,640 550 - 40 Counseling/Padmissions 1301 - 144,090 54,620 1,380 - - 40 Counseling/Padmissions 1310 - 141,990 126,080 9,200 13,620 - - 40 Counseling/Padmissions 1310 - - - - - - 66,480 - - - - - - - - - - - - - - - <td>Dean of Instruction, Liberal Arts</td> <td>1103</td> <td></td> <td>65,620</td> <td></td> <td>1,380</td> <td>12,790</td> <td></td> <td>-</td> <td>327,750</td>	Dean of Instruction, Liberal Arts	1103		65,620		1,380	12,790		-	327,750
Distance Education 1130 65,000 144,830 68,480 920 90,160 2,300 - 37 School of Nursing 1215 20,000 10,600 40,800 44,400 882,040 560 10,33 Dean of Counseling/Personal Development 1310 - 148,090 54,620 1,360 - - 200 Admissions and Records 1310 - 341,790 126,080 9,200 13,620 - - 337 Dual Enrollment 1315 275,760 - 63,730 - - - 338 International Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - - 68 Dean of Student Services Athletics/PE 1370 179,3930 - 14,850 - 2,210 - - 222 Athletics - Viomen's 1406 20,000 10,370 3,820 5,570 72,790 - 110 - 2 -	Dean of Instruction CTE	1108	22,810	46,590	25,600		-	-	-	95,000
School of Nursing-Campus 1215 20,000 110,600 40,800 4,440 862,040 550 - 103 School of Nursing 1215 20,000 110,600 40,800 4,440 862,040 550 - 103 Dean of Counseling/Admissions and Records 1310 - 341,730 126,080 3,200 13,620 - - 439 Counseling/Admissions 1315 275,760 - 63,730 - - 333 Dual Enrollment 1319 - - - 86,480 - - 815 Umoja 1366 53,890 - 12,450 - - - 66 Dean of Student Services Athletics/PE 1370 173,930 - 41,550 - 2,210 - - 2,222 Athletics - Moren's 1406 20,000 10,370 3,820 5,570 72,730 - 100,000 100 Student Employment 1406 -	Fire Protection Technology	1112	-		-		30,730	-	-	30,730
School of Nursing 1215 20,000 110,600 40,800 4,440 862,040 550 . 1033 Dean of Counseling/Admissions 1310 . 148,090 54,620 1,380 .			65,000	144,890	68,480	920		2,300	-	371,750
Dean of Counseling/Admissions 1301 - 148,090 54,620 1,380 - - - 200 Admissions and Records 1310 - 341,730 126,080 9,200 13,620 - - 433 Dual Enrollment 1319 - - - 86,480 - - 333 Dual Enrollment 1319 - - - 86,480 - - 333 Umoja 1366 53,830 - 12,450 - - - 66,480 - 222 Athletics - Men's 1405 101,860 - 18,330 9,200 133,440 - 222 Athletics - Men's 1405 100,800 10,370 3,820 5,570 72,730 - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - 33 Student Employment 1450 -<	1 2 1		•	•	•			-	-	6,900
Admissions and Records 1310 - 341,790 126,080 9,200 13,620 - - 430 Counseling/Personal Development 1315 275,760 - 63,730 - - - 333 Dual Enrollment 1319 - - - 86,480 - - 333 International Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - - 66 Dean of Student Services Athletics/PE 1370 179,3930 - 41,580 - 2,210 - 222 Athletics - Men's 1405 101,880 - 18,930 9,200 133,440 - 263 Athletics - Women's 1406 20,000 10,370 3,820 5,570 72,790 - 100,000 100 Student Employment 1425 - 461,880 170,400 3,220 46,000 - - 77 EDPS (Extended Opportunity Pro 1464 - - - - - 77 0,500 - <t< td=""><td></td><td></td><td>20,000</td><td></td><td></td><td></td><td>862,040</td><td>550</td><td>-</td><td>1,038,430</td></t<>			20,000				862,040	550	-	1,038,430
Counseling/Personal Development 1315 275,760 - 63,730 - - - - 333 Dual Enrollment 1319 - - - 86,480 - - 88 International Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - - 168 Umoja 1366 53,890 - 12,450 - - - 227 Athletics - Morn's 1405 101,860 - 18,930 9,200 133,440 - - 227 Athletics - Women's 1406 20,000 10,370 3,820 5,570 72,790 - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - 33 Student Employment 1450 - 53,730 20,570 640 - - 77 Dese Sechetre(Special Class) 1464 <t< td=""><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>204,090</td></t<>	-		-					-	-	204,090
Dual Enrollment 1319 - - 86,480 - - 86,480 International Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - 158 Umoja 1366 53,890 - 12,450 - - - 66 Dean of Student Services Athletics/PE 1370 173,930 - 14,1590 - 2,210 - - 222 Athletics - Men's 1406 101,800 - 18,930 9,200 133,440 - - 266 Athletics - Men's 1406 20,000 10,370 3,820 5,570 72,790 - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - - 30,360 - 37 Student Employment 1450 - - - - - 61,50 64,650 64,650 44,70 -			-	341,790			13,620	-	-	490,690
International Student Programs 1320 90,000 22,590 8,340 2,760 31,700 - - 156 Dean of Student Services Athletics/PE 1370 179,930 - 41,550 - - - 66 Dean of Student Services Athletics/PE 1370 179,930 - 41,590 - 2,210 - - 226 Athletics - Men's 1405 101,860 - 18,930 9,200 133,440 - - 226 Athletics - Men's 1406 20,000 10,370 3,820 5,570 72,790 - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - 63,580 66 Cores State Preschool 1425 - 461,880 170,400 3,220 46,000 - - 77 Student Financial Services 1430 - 51,170 - - - 277			275,760					-	-	339,490
Umoja 1366 53,890 - 12,450 - - - 66 Dean of Student Services Athletics/PE 1370 179,390 - 41,590 - 2,210 - - 2,221 Athletics - Women's 1405 101,860 - 18,930 9,200 133,440 - 2,263 Athletics - Women's 1406 20,000 10,370 3,820 5,570 72,790 - 100,000 100 Child Dev-State Preschool 1421 - - - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - 68 Health Services 1430 - - - 30,360 - - 30 30 51 72,790 - - 77 EOPS (Extended Opportunity Pro 1464 - - - 70 - - 277 EOPS (Extended Opportunity Pro 1464 - - 1043,050 - - 277 EOPS (Extended Opportunity Fro			-	-				-	-	86,480 155,390
Dean of Student Services Athletics/PE 1370 173,930 41,590 2,210 - - 223 Athletics - Men's 1405 101,860 18,930 9,200 133,440 - 263 Athletics - Vomen's 1406 20,000 10,370 3,820 5,570 72,790 - - 100,000 100 Child Dev-State Preschool 1425 461,880 170,400 3,220 46,000 - 683 Health Financial Services 1425 461,880 170,400 3,220 46,000 - 683 Health Services 1430 - - - 30,360 - - 33 Student Employment 1450 53,730 20,570 640 - - 77 EOPS (Extended Opportunity Pro 1464 - - - - 63,580 63 Access Res Center(Special Class) 1465 221,430 - 1043,050 - - 103 Adjunet Faculty Contingency	-			22,030			31,700	-	-	66,340
Athletics - Men's 1405 101,860 - 18,930 9,200 133,440 - - 263 Athletics - Women's 1406 20,000 10,370 3,820 5,570 72,790 - - 100,000 100 Child Dev. State Preschool 1421 - - - - - 0 000 100							2 210			223,730
Athletics - Women's 1406 20,000 10,370 3,820 5,570 72,790 - - 110,000 100,000 1								-	-	263,430
Child Dev- State Preschool 1421 - - - - - 100,000 100 Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - 68 Health Services 1430 - - - 30,360 - - 33 Student Employment 1450 - 53,730 20,570 640 - - 74 EDPS (Extended Opportunity Pro 1464 - - - - 69,580 68 Access Res Center(Special Class) 1465 221,430 - 51,170 - - - 277 Office of VP of Academic Affairs 1501 433,460 296,550 214,590 4,970 80,780 - 1,031 Adjunet Faculty Contingency 1503 5,461,000 - 1,043,050 - - - 65,00 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 93,840 - 93,840 - 93,93,940 - <td< td=""><td></td><td></td><td></td><td>10.370</td><td></td><td></td><td></td><td></td><td></td><td>112,550</td></td<>				10.370						112,550
Student Financial Services 1425 - 461,880 170,400 3,220 46,000 - - 688 Health Services 1430 - - - 30,360 - - 33 Student Employment 1450 - 53,730 20,570 640 - - 74 EOPS (Extended Opportunity Pro 1464 - - - - 69,580 63 Access Res Center(Special Class) 1465 221,430 - 51,170 - - - 277 Office of VP of Academic Affairs 1501 433,460 296,550 214,590 4,970 80,780 - 1,033 Adjunct Faculty Contingency 1503 5,461,000 - 1,043,050 - - - 6,500 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 1,473 Public Information Office 1523 - 126,220 46,570 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>100.000</td><td>100,000</td></t<>						-		-	100.000	100,000
Student Employment 1450 - 53,730 20,570 640 - - 74 EOPS (Extended Opportunity Pro 1464 - - - - 69,580 63 Access Res Center(Special Class) 1465 221,430 - 51,170 - - 69,580 63 Access Res Center(Special Class) 1465 221,430 - 51,170 - - - 277 Office of VP of Academic Affairs 1501 433,460 296,550 214,590 4,970 80,780 - 10,03 Adjunct Faculty Contingency 1503 5,461,000 - 1,043,050 - - 6,500 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 14,47 Print Shop 1523 - 126,220 46,570 81,420 340,220 - - 59 MPCTA Faculty Reassigned Time 1551 178,640 - 12,750 -				461,880	170,400	3,220	46,000	-	-	681,500
EOPS (Extended Opportunity Pro 1464 69,580 63 Access Res Center(Special Class) 1465 221,430 51,170 27 Office of VP of Academic Affairs 1501 433,460 296,550 214,530 4,970 80,780 10,33 Adjunct Faculty Contingency 1503 5,461,000 1,043,050 - 65,00 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 1,477 Print Shop 1522 - 13,800 79,860 - 38 Public Information Office 1523 126,220 46,570 81,420 340,220 - 59 MPCTA Faculty Reassigned Time 1550 55,140 12,750 - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 3,200 - 233 Instructional Contracts 1555 - - 1,705,620 - 1,705 Office of the Superintendent/President 1601	Health Services	1430					30,360	-	-	30,360
Access Res Center(Special Class) 1465 221,430 51,170 - - - 277 Office of VP of Academic Affairs 1501 433,460 296,550 214,590 4,970 80,780 - 1,031 Adjunct Faculty Contingency 1503 5,461,000 - 1,043,050 - - 6,500 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 1,473 Print Shop 1522 - - 13,800 73,860 - 937 Public Information Office 1523 - 126,220 46,570 81,420 340,220 - 539 MPCTA Faculty Reassigned Time 1550 55,140 - 12,750 - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 233 Instructional Contracts 1555 - - - 1,705,620 - 1,709 O	Student Employment	1450		53,730	20,570	640	-	-	-	74,940
Office of VP of Academic Affairs 1501 433,460 296,550 214,590 4,970 80,780 - - 1,030 Adjunct Faculty Contingency 1503 5,461,000 - 1,043,050 - - 6,500 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 1,473 Print Shop 1522 - - 13,800 79,860 - - 59 Public Information Office 1523 - 126,220 46,570 81,420 340,220 - - 59 MPCTA Faculty Reassigned Time 1550 55,140 - 12,750 - - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 233 Instructional Contracts 1555 - - - 1,705,620 - 1,709 Office of the Superintendent/President 1601 295,000 117,940 152,	EOPS (Extended Opportunity Pro	1464				-		-	69,580	69,580
Adjunct Faculty Contingency 1503 5,461,000 1,043,050 6500 Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 1,473 Print Shop 1522 - - 13,800 79,860 - - 383 Public Information Office 1523 - 126,220 46,570 81,420 340,220 - - 559 MPCTA Faculty Reassigned Time 1550 55,140 - 12,750 - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 233 Instructional Contracts 1555 - - 1,705,620 - 1,700 Office of the Superintendent/President 1601 295,000 117,940 152,230 5,340 263,680 - 833 Community Human Services Council 1605 - - 2,700 - 2,700 - <td></td> <td></td> <td></td> <td>-</td> <td>51,170</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>272,600</td>				-	51,170	-	-	-	-	272,600
Library 1510 530,410 511,540 252,940 106,890 37,600 39,840 - 1473 Print Shop 1522 - - 13,800 79,860 - - 33 Public Information Office 1523 - 126,220 46,570 81,420 340,220 - - 59 MPCTA Faculty Reassigned Time 1550 55,140 - 12,750 - - - 66 Dean of Instructional Contracts 1551 178,640 - 41,280 1,100 9,200 - - 2,30 Instructional Contracts 1555 - - - 1,705,620 - 1,700 Office of the Superintendent/President 1601 295,000 117,940 152,230 5,340 263,680 - - 3,700 Community Human Services Council 1605 - - - 2,700 - - 3,700				296,550		4,970	80,780	-	-	1,030,350
Print Shop 1522 13,800 79,860 93 Public Information Office 1523 126,220 46,570 81,420 340,220 539 MPCTA Faculty Reassigned Time 1550 55,140 12,750 - 6 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 233 Instructional Contracts 1555 - - 1,705,620 - 1,705 Office of the Superintendent/President 1601 295,000 117,940 152,290 5,340 283,680 - 833 Community Human Services Council 1605 - - 2,700 - 2,700 - 2,700						•		-	-	6,504,050
Public Information Office 1523 126,220 46,570 81,420 340,220 - 559 MPCTA Faculty Reassigned Time 1550 55,140 12,750 - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 233 Instructional Contracts 1555 - - 1,705,620 - 1,709 Office of the Superintendent/President 1601 295,000 117,940 152,290 5,340 283,880 - 833 Community Human Services Council 1605 - - 2,700 - 2,700 - 2,700 - 2,700 - - 2,700 - - - - - - - - - - - - - 1,705 - - - - - - - - - - - - - - - - - - <			530,410	511,540				39,840	-	1,479,220
MPCTA Faculty Reassigned Time 1550 55,140 12,750 - - 66 Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 - 230 Instructional Contracts 1555 - - 1,705,620 - 1,709 Office of the Superintendent/President 1601 295,000 117,940 152,290 5,340 263,680 - 833 Community Human Services Council 1605 - - 2,700 - 2,700 - -			-					-	-	93,660
Dean of Instruction Library, Online 1551 178,640 41,280 1,100 9,200 231 Instructional Contracts 1555 - - 1,705,620 - 1,709 Office of the Superintendent/President 1601 295,000 117,940 152,290 5,340 263,680 - 833 Community Human Services Council 1605 - 2,700 - - 2,700 -			-	126,220		81,420	340,220		-	594,430
Instructional Contracts 1555 1,705,620 1,709,620				-		- 1100	- 0.000		-	67,890 230,220
Office of the Superintendent/President 1601 295,000 117,940 152,290 5,340 263,680 - 833 Community Human Services Council 1605 - 2,700 - - 2,700 -			1/0,040	-	41,280	1,100		-	-	1,705,620
Community Human Services Council 1605 - 2,700 - 2			295.000	117 940	152 290	5 340				834,250
			- 200,000		-				-	2,700
TOMOTY ADVANCEMENT 1505 Z13.030 · /3.340 1.840 13.570 · · · 30	Off of VP Advancement	1606	215,050		79,340	1,840	13,570	-	-	309,800
					-	-		-	-	23,540
			27,330	151,840	66,090	920				445,730
					-	2,300			-	269,100
					1,385,000				-	1,385,000
Office of VP of Student Services 2001 217,680 170,850 113,330 38,680 16,050 8,670 568	Office of VP of Student Services	2001	217,680	170,850	113,330	38,680	16,050	8,670	-	565,260
	Ceremonies	2022				-	36,800			36,800
			-			4,050			-	348,540
			-			-		-	-	185,510
		2202						•	•	340,680
										27,795,100
Grand Total \$ 19,232,250 \$ 9,064,540 \$ 16,836,000 \$ 615,300 \$ 7,246,040 \$ 291,300 \$ 411,230 \$ 53,691	Grand Lotal	:	\$ 19,232,250	\$ 9,064,540	\$ 16,836,000	\$ 615,300	\$ 7,246,040	\$ 291,300	\$ 411,230	\$ 53,696,660

	UNRESTRICTED GENERAL FUND FIVE YEAR REVENUE HISTORY											
Year	Year 2018 2019					020	20	21	2022			
Federal Rever	nue											
8100	\$ 10,300	\$ 8,755	\$ 10,300	\$ 10,632	\$ 10,300	\$ 68,235	\$ 10,300	\$ 7,400	\$ 11,000	\$ 999.00		
State revenue	s											
8600	6,528,749	6,891,440	6,140,542	7,720,778	7,071,537	4,702,037	7,882,292	11,997,114	8,541,958	15,153,271		
8610	11,462,420	9,359,610	11,627,242	8,342,837	12,433,133	9,999,318	9,113,000	2,608,178	10,524,000	888,614		
8690	-	1,241,425	1,384,930	2,848,389	1,384,930	1,863,221	1,385,000	1,394,697	1,385,000	1,529,155		
8699	-	(498,563)	-	138,152	-	200,669	-	1,075,484	-	501,956		
Subtotal	17,991,169	16,993,912	19,152,714	19,050,156	20,889,600	16,765,245	18,380,292	17,075,472	20,450,958	18,072,996		
Local Revenue	es											
8800	22,305,444	25,292,039	24,307,556	27,182,733	23,807,040	28,810,605	26,594,380	29,357,993	26,902,449	30,065,222		
Other sources	-Transfer in											
8900	-	-	-	-	-	-	-	218,057	-	-		
	\$ 40,306,913	\$ 42,294,706	\$ 43,470,570	\$ 46,243,521	\$ 44,706,940	\$ 45,644,084	\$ 44,984,972	\$ 46,658,923	\$47,364,407	\$ 48,139,217		

	UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE HISTORY											
Year	20	18	20	19	20	20	20	21	20)22		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		
Services d	& Operating											
5100	\$ 3,182,555	\$ 2,949,474	\$ 3,187,418	\$ 3,064,453	\$ 3,251,665	\$ 2,657,814	\$ 3,263,511	\$ 2,750,630	\$ 3,254,422	\$ 2,738,832		
5200	124,879	185,382	143,020	242,557	157,430	149,359	189,726	93,226	72,946	206,523		
5300	189,876	190,095	199,350	169,199	217,945	250,720	102,387	80,334	128,719	108,861		
5400	307,153	350,493	287,765	334,316	312,864	358,601	312,864	374,899	387,729	370,587		
5500	1,009,367	1,350,873	1,052,767	1,352,122	1,260,418	1,248,182	1,300,119	1,253,172	1,410,184	1,755,537		
5600	783,427	671,080	754,560	649,891	739,947	766,808	737,020	631,823	828,422	632,372		
5700	293,500	321,447	395,729	370,062	251,405	213,646	612,405	340,893	257,400	398,260		
5800	385,322	128,981	150,489	83,523	485,947	251,891	516,006	224,352	797,379	325,290		
Subtotal	6,276,079	6,147,825	6,171,098	6,266,124	6,677,621	5,897,022	7,034,038	5,749,328	7,137,201	6,536,262		
Capital O	utlay											
6200	24,000	23,627	24,600	25,284	24,600	24,989	24,600	27,316	24,600	43,782		
6300	93,000	110,848	95,000	29,696	143,000	129,425	133,000	81,716	133,000	124,289		
6400	48,756	209,010	49,056	181,945	46,056	166,303	47,506	147,744	45,906	43,201		
Subtotal	165,756	343,484	168,656	236,926	213,656	320,716	205,106	256,776	203,506	211,272		
Other out	go											
7300	169,583	165,816	169,583	168,312	169,583	169,583	619,583	183,139	169,583	169,583		
7500	-	-	-	81	-	-	-	-	-	-		
7600		2,046	-	-	-	-	-	-	-	-		
Subtotal	169,583	167,862	169,583	168,393	169,583	169,583	619,583	183,139	169,583	169,583		
Total	\$40,306,913	\$42,246,795	\$43,470,570	\$45,777,213	\$44,706,940	\$45,678,376	\$44,984,973	\$44,590,093	\$47,366,429	\$ 47,881,467		

UNRESTRICTED GENERAL FUND FIVE YEAR REVENUE PROJECTION											
2023-24 Tentative Budget											
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28						
State General Apportionment	\$13,223,500	\$13,691,612	\$14,144,804	\$14,286,252	\$14,429,115						
EPA	8,599,500	8,599,500	8,599,500	8,599,500	8,599,500						
Growth/(workload reduction)	-	-	-	-	-						
Enrollment Fees	2,652,000	2,652,000	2,652,000	2,652,000	2,652,000						
Local Property Taxes	25,500,000	25,500,000	25,500,000	25,500,000	25,500,000						
Total Computational Revenue	49,975,000	50,443,112	50,896,304	51,037,752	51,180,615						
Deficit Factor	100.00%	100.00%	100.00%	100.00%	100.00%						
Adj. Computational Revenue	\$49,500,000	\$49,963,902	\$50,412,789	\$50,552,894	\$50,694,399						
Lottery	\$ 1,071,000	\$ 1,103,130	\$ 1,136,224	\$ 1,170,311	\$ 1,205,420						
Mandated Cost	250,000	257,500	265,225	273,182	281,377						
BOG Admin	70,000	72,100	74,263	76,491	78,786						
Part Time Faculty Allocation	180,000	185,400	190,962	196,691	202,592						
Federal Revenue	8,000	8,240	8,487	8,742	9,004						
RDA Funds	120,000	123,600	127,308	131,127	135,061						
Interest Income	148,000	152,440	157,013	161,724	166,575						
Non-Resident Tuition	870,000	896,100	922,983	950,672	979,193						
Other Revenue Sources*	307,100	316,313	325,802	335,576	345,644						
One-Time Adjustments**	1,385,000	1,385,000	1,385,000	1,385,000	1,385,000						
Transfers In	-	-	-	-	-						
Total Unrestricted Revenue	\$53,909,100	\$54,463,725	\$55,006,057	\$55,242,409	\$55,483,050						
FTES - Funded	6,196.00	6,196.00	6,196.00	6,196.00	6,196.00						
Assumptions:	2023-24	2024-25	2025-26	2026-27	2026-27						

Assumptions:	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	2026-27
(1) COLA - Ongoing	8.22%	3.54%	3.31%	1.00%	1.00%

UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE PROJECTION											
2	023-24 T	er	ntative B	lu	dget						
	FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	I	Y 2027-28		
Revenues	\$ 53,909,100	\$	54,725,680	\$	55,553,160	\$	56,086,130	\$	56,635,100		
		_	47.000.040		10 511 110	_	40 705 000		40.050.400		
Academic Salaries	\$ 16,659,360	\$	17,826,840	\$	18,544,410	\$	18,705,900	\$	18,856,490		
Administrative Salaries	2,572,890		2,005,200		2,051,430		2,051,430		2,051,430		
Classified Salaries Employee Benefits	9,064,540 16,836,000		9,456,650 17,644,030		9,671,360 18,758,670		9,671,360		9,671,360		
Supplies and Materials	615,300		510,730		510,730		19,611,980 510,730		20,626,790 510,730		
Other Operating Expenses and Services	7,246,040		6,521,440		5,869,290		5,282,360		4,754,130		
Capital Outlay	291,300		147,330		147,330		147,330		147,330		
Other Outgo	411,230		69,580		69,580		69,580		69,580		
Total Expenditures	\$ 53,696,660	\$	54,181,800	\$	55,622,800	S	56,050,670	\$	56,687,840		
	\$ 55,656,666	Ť	54, 101,000	Ť	33,022,000	Ť	50,050,010	Ť	30,001,040		
Beginning Fund Balance	10,641,311		10,853,751		11,397,631		11,327,991		11,363,451		
Surplus/(Deficit)	212,440		543,880		(69,640)		35,460		(52,740)		
Ending Fund Balance	\$10,853,751	Ś		Ś		Ś	11,363,451	Ś	11,310,711		
	<i>v</i> 10,033,731	Ý	11,557,051	Ť	11,527,551	Ý	11,505,151	Ý	11,010,711		
Reserve % of Expenditures	20%		21%		20%		20%		20%		
Board Designated Reserves (10%)	\$ 5,369,666	\$	5,418,180	\$	5,562,280	\$	5,605,067	\$	5,668,784		
Unrestricted/Unallocated Reserves	5,484,085		5,979,451		5,765,711		5,758,384		5,641,927		
Total Unrestricted Reserves	\$ 10,853,751	\$	11,397,631	\$	11,327,991	\$	11,363,451	\$	11,310,711		
	2023-24		2024-25		2025-26		2026-27		2026-27		
FT Academic Salaries	7.2%		2.5%		2.3%		0.0%		0.0%		
PT Academic Salaries	7.2%		2.5%		2.3%		0.0%		0.0%		
Administrative Salaries	7.2%		2.5%		2.3%		0.0%		0.0%		
Classified Salaries	7.2%		2.5%		2.3%		0.0%		0.0%		
Blended Productivity	14.20		14.20		15.20		16.20		16.20		
Budgeted FTEF	391		391		391		391		391		
STRS Costs	\$ 3,204,233	\$	3,334,775	\$	3,416,609	\$	3,473,822	\$	3,493,812		
STRS Rate	19.10%		19.10%		19.10%		19.10%		19.10%		
PERS Costs	\$ 2,533,395	\$	2,541,312	\$	2,689,783	\$	2,599,048	\$	2,599,048		
PERS Rate	25.20%		24.60%		23.70%		27.10%		27.10%		
H&W Costs	\$ 7,434,570	\$	8,178,027	\$	8,995,830	\$	9,895,413	\$	10,884,954		
H&W Rate Increase	10.00%		8.00%		8.00%		8.00%		8.00%		

UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE PROJECTION

I

RESTRICTED GENERAL FUND SUMMARY 2023-24 Tentative Budget										
202	.3-24 1	2020-21	2021-22	2022-23	2023-24					
Description	Object	Actuals	Actuals	Budget	Budget					
Revenues:	Object	Actual3	Actuals	Dudget	Duuget					
Federal Revenue	81xx	\$ 4,421,311	\$ 9,640,163	\$ 6,912,765	\$ 3,410,820					
State Revenue	86xx	8,119,424	10,090,528	10,868,330	13,947,630					
Local Revenue	88xx	666,898	808,090	362,070	392,020					
Other Sources and Transfers In	89xx	83,139	69,583	69,580	-					
	Totals	13,290,772	20,608,364	18,212,745	17,750,470					
Expenditures:										
Academic Salaries										
Instructor Salaries, Regular	11xx	227,700	228,381	171,030	238,680					
Non-instructional Salaries, Regular	12xx	2,248,778	2,807,149	2,764,430	3,484,800					
Instructional Salaries, Other	13xx	17,146	33,434	-	-					
Non-instructional Salaries	14xx	1,322,152	1,485,101	486,500	89,030					
	Sub total	3,815,775	4,554,065	3,421,960	3,812,510					
Classified Salaries										
Non-instructional Salaries, Regular	21xx	1,234,732	1,763,734	1,621,450	1,495,550					
Instructional Aides, Regular,	22xx	9,761	14,478	16,490	-					
Non-instructional, Students and			738,758	624,680						
Hourly	23xx	423,265			117,270					
Instructional Aides, Part-time	24xx	187,879	164,147	119,820	147,950					
	Sub total	1,855,636	2,681,117	2,382,440	1,760,770					
Benefits										
State Teachers Retirement System	31xx	518,965	568,453	479,120	527,380.00					
Public Employees Retirement			526,840							
System	32xx	388,969		461,970	706,660.00					
OASDI and Medicare	33xx	193,474	253,036	175,560	243,400.00					
Health and Welfare	34xx	1,129,578	1,172,362	1,344,830	1,649,750.00					
Unemployment	35xx	2,770	33,935	21,570	27,240.00					
Workers Compensation	36xx	112,597	141,769	105,970	112,530.00					
Other Benefits	39xx	297,440	344,846	-	-					
	Sub total	2,643,793	3,041,241	2,589,020	3,266,960					
Supplies and Materials										
Instructional Supplies	43xx	403,534	577,445	446,430	486,810					
Non-instructional Supplies	45xx	253,101	532,708	417,975	1,235,440					
Food	47xx	14,345	49,583	51,300	68,600					
	Sub total	670,979	1,159,736	915,705	1,790,850					

RESTRICTE	D GEN	ERAL F	UND SUN	MMARY	
202	3-24 1	[entative]	Budget		
		2020-21	2021-22	2022-23	2023-24
Description	Object	Actuals	Actuals	Budget	Budget
Service & Operating				U	
Personal Services Contracts	51xx	\$ 871,043	\$ 1,147,246	\$ 316,360	\$ 589,410
Travel and Conference	52xx	125,689	372,759	218,180	266,970
Dues and Memberships	53xx	13,114	12,000	10,100	10,160
Insurance	54xx	38,855	-	-	-
Utilities and Housekeeping Services	55xx	5,645	11,457	10,000	10,000
Rents, Leases, and Repairs	56xx	299,606	1,241,974	230,700	236,200
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	357,141	505,942	4,892,110	868,800
	Sub total	1,711,094	3,291,378	5,677,450	1,981,540
Capital Outlay					
Building Improvements	62xx	13,420	42,757	-	-
Library Books	63xx	7,998	8,274	-	-
Capital Equipment	64xx	470,252	2,477,966	528,500	1,791,830
	Sub total	491,670	2,528,997	528,500	1,791,830
Other outgo & Transfers					
Interfund Transfers-Out	73xx	841,960	409,000	-	-
Student Financial Aid Payment	75xx	811,825	1,005,016	1,656,420	2,545,350
Other Payments to Students	76xx	453,092	1,937,814	1,041,250	800,660
	Sub total	2,106,877	3,351,830	2,697,670	3,346,010
	Totals	\$ 13,295,824	\$ 20,608,364	\$ 18,212,745	\$ 17,750,470
Change in Fund Balance		(5,052)	-	-	-

	CHILD DEVELOPMENT FUND SUMMARY 2023-24 Tentative Budget											
2020	24 100)20-21		-	2	022-23	2	023-24			
Description	Object		ctuals		ctuals		Budget		Budget			
Revenues:	Object	A	ctuals		cetual5	-	Judget	-	Judget			
Federal Revenue	81xx	s	15,320	s	207,854	\$	28,000	s	20,000			
State Revenue	86xx	Ť	447,959	Ť	30,737	Ť	506,320	Ť	612,000			
Local Revenue	88xx		73.843		258,376		65,000		95,170			
Other Sources and Transfers In	89xx		152,990		100,000		100,000		100,000			
	Totals		690,113		596,967		699,320		827,170			
Expenditures:												
Classified Salaries												
Non-instructional Salaries, Regular	21xx		71,760		78,075		83,430		88,140			
Instructional Aides, Regular,	22xx		78,094		114,052		132,270		210,580			
Non-instructional, Students and Hourly	23xx		50,575		66,993		5,000		18,810			
Instructional Aides, Part-time	24xx		148,843		174,050		158,170		158,580			
	Sub total		349,272		433,170		378,870		476,110			
Benefits												
State Teachers Retirement System	31xx		-		-		-		-			
Public Employees Retirement System	32xx		55,913		75,825		94,860		98,180			
OASDI and Medicare	33xx		19,104		24,138		28,580		29,720			
Health and Welfare	34xx		71,132		129,050		85,080		131,240			
Unemployment	35xx		193		2,146		4,600		2,370			
Workers Compensation	36xx		6,914		8,612		9,150		9,820			
Other Benefits	39xx		-		-		-		-			
	Sub total		153,258		239,771		222,270		271,330			
Supplies and Materials												
Instructional Supplies	43xx		1,358		335		-		-			
Non-instructional Supplies	45xx		2,359		4,767		3,200		2,940			
Food	47xx		13,169		23,586		25,000		23,000			
	Sub total		16,886		28,688		28,200		25,940			
Service & Operating												
Rents, Leases, and Repairs	56xx		2,292		-		1,450		1,340			
	Sub total		2,292		-		1,450		1,340			
Capital Outlay			4 000		0.004							
Capital Equipment	64xx		1,823		9,061		-		-			
	Sub total	~	1,823	•	9,061	e	-	~	-			
	Totals	\$	523,530	\$	710,690	\$	630,790	\$	774,720			
Change in Fund Balance			166,583		(113,723)		68,530		52,450			

PARKI	NG FU	ND SUM	MARY		
		tative B			
2025	-24 100	2020-21		2022-23	2023-24
Description	Object	Actuals		Budget	Budget
Revenues:					
Federal Revenue	81xx	\$ 328,916	\$-	\$-	\$-
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	14,811	97,342	471,040	486,750
Other Sources and Transfers In	89xx	285,209	409,000	-	241,650
	Totals	628,937	506,342	471,040	728,400
Expenditures:					
Classified Salaries					
Non-instructional Salaries, Regular	21xx	186,301	229,529	350,920	367,290
Non-instructional, Students and Hourly	23xx	19,621	27,797	30,370	30,900
	Sub total	205,922	257,326	381,290	398,190
Benefits		· · · ·			
State Teachers Retirement System	31xx	-	-	-	-
Public Employees Retirement System	32xx	44,679	56,593	52,200	108,120
OASDI and Medicare	33xx	14,835		15,720	20,510
Health and Welfare	34xx	142,265		141.800	164,060
Unemployment	35xx	107		1,030	1,340
Workers Compensation	36xx	4.074	5,125	5,030	5,360
Other Benefits	39xx	-	-		-
	Sub total	205,960	204,381	215,780	299.390
Supplies and Materials	0.00 1010		201,001	210,100	200,000
Non-instructional Supplies	45xx	4,914	10.694	17,600	16,190
	Sub total	4,914	10,694	17,600	16,190
Service & Operating	0.00 10101	.,		,	,
Personal Services Contracts	51xx	2,127	2,202	3,000	2,760
Travel and Conference	52xx		198	5,000	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	2,358	2.802	4,500	4,140
Rents, Leases, and Repairs	56xx	2,067	8,780	8,400	7,730
Legal, Election, and Audit	57xx	2,507	-		
Other Services and Expenses	58xx	3,135	4,112	-	-
card comoto and Expenses	Sub total	9,687	18.094	15,900	14,630
	Totals	\$ 426,482	\$ 490,495	\$ 630,570	\$ 728,400
Change in Fund Balance		202,454		(159,530)	

STUDENT 2023	CENTE -24 Ten				AR	Y		
2020	24 100		020-21	021-22	2	022-23	20	023-24
Description	Object		ctuals	ctuals		Budget		ludget
Revenues:	Object		counts.	 country.	-	augut	-	4050
Federal Revenue	81xx	\$	-	\$ -	\$	-	\$	-
State Revenue	86xx	•	-	-		-		-
Local Revenue	88xx		49,286	179,972		229,260		241,630
Other Sources and Transfers In	89xx		285,704	-				-
	Totals		334,990	 179,972		229,260		241,630
Expenditures:								
Classified Salaries								
Non-instructional Salaries, Regular	21xx		30,636	32,796		34,640		38,020
	Sub total		30,636	32,796		34,640		38,020
Benefits								
Public Employees Retirement System	32xx		8,486	9,809		8,800		10,140
OASDI and Medicare	33xx		2,354	2,519		2,660		2,910
Health and Welfare	34xx		12,440	12,338		14,180		16,410
Unemployment	35xx		15	164		180		190
Workers Compensation	36xx		605	656		850		760
	Sub total		23,900	25,486		26,670		30,410
Supplies and Materials								
Non-instructional Supplies	45xx		2,364	13,548		1,000		920
Food	47xx		-	6,836		-		9,430
	Sub total		2,364	20,384		1,000		10,350
Service & Operating								
Insurance	54xx		17,545	17,545		17,500		16,100
Utilities and Housekeeping Services	55xx		127,429	77,471		142,450		134,750
Rents, Leases, and Repairs	56xx		685	14,499		7,000		12,000
	Sub total	-	145,658	 109,515	~	166,950	~	162,850
	Totals	\$	202,559	\$ 188,181	\$	229,260	\$	241,630
Change in Fund Balance			132,431	(8,209)		-		-

CAPITA	L OUTLA	Y FUND	SUMM	ARY	
2	2023-24 Te	entative B	udget		
		2020-21	2021-22	2022-23	2023-24
Description	Object	Actuals	Actuals	Budget	Budget
Revenues:					
Federal Revenue	81xx	\$-	\$-	\$-	\$-
State Revenue	86xx	554,621	1,030,782	5,672,000	5,672,000
Local Revenue	88xx	104,319	95,115	513,340	513,340
Other Sources and Transfers In	89xx	-	-	-	-
	Totals	658,940	1,125,897	6,185,340	6,185,340
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	54,275	190,633	263,340	263,340
Rents, Leases, and Repairs	56xx	-	24,714	-	-
	Sub total	54,275	215,347	263,340	263,340
Capital Outlay					
Site Improvements	61xx	555,070	1,040,480	5,897,000	5,897,000
Building Improvements	62xx	124,947	13,497	-	-
Capital Equipment	64xx	193,542	18,360	-	-
	Sub total	873,559	1,072,337	5,897,000	5,897,000
	Totals	\$ 927,833	\$ 1,287,684	\$ 6,160,340	\$ 6,160,340
Change in Fund Balance		(268,893)	(161,787)	25,000	25,000

MEARSUF	RE I BUIL 2023-24 T			/IN	ARY	
Description	Object	019-20 Actuals	2020-21 Actuals		2021-22 Budget	2022-23 Budget
Revenues: Federal Revenue State Revenue	81xx 86xx	\$ -	\$ - -	\$	-	\$ -
Local Revenue Other Sources and Transfers In	88xx 89xx Totals	 190,860 - 190,860	89,793 - 89,793		20,000	25,000 - 25,000
Expenditures: Service & Operating Personal Services Contracts	51xx	 404,611	149,919			-
Legal, Election, and Audit Capital Outlay	57xx Sub total 62xx	 404,611	149,919		30,000	 18,000 18,000
Building Improvements	Sub total Totals	\$ 306,714 306,714 711,324	1,870,837 1,870,837 \$ 2,020,756	\$	4,383,980 4,383,980 4,413,980	\$ 1,525,000 1,525,000 1,543,000
Change in Fund Balance		(520,464)	(1,930,963)		(4,393,980)	(1,518,000)

MEASURI 2	E V BUILI 2023-24 T			MMARY	
		2020-21	2021-22	2022-23	2023-24
Description	Object	Actuals	Actuals	Budget	Budget
Revenues:					
Federal Revenue	81xx	\$-		\$ -	\$-
State Revenue	86xx	-		-	-
Local Revenue	88xx		(713,380)	60,000	200,000
Other Sources and Transfers In	89xx	-	29,620,000	-	-
	Totals	-	28,906,620	60,000	200,000
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	-	777,922	1,379,760	4,762,470
Legal, Election, and Audit	57xx	-	379	35,000	11,000
	Sub total	-	778,301	1,414,760	4,773,470
Capital Outlay					
Building Improvements	62xx	-	368,705	19,543,100	15,408,840
	Sub total	-	368,705	19,543,100	15,408,840
	Totals	\$-	\$ 1,147,006	\$ 20,957,860	\$ 20,182,310
Change in Fund Balance		-	27,759,614	(20,897,860)	(19,982,310)

HEALTH & WEL	FARE SEI 2023-24					N	D SUM	Æ	ARY
	2023-24		2020-21		2021-22		2022-23	1	2023-24
Description	Object		Actuals		Actuals		Budget		Budget
Revenues:	, i i i i i i i i i i i i i i i i i i i								
Federal Revenue	81xx	\$	-	\$	-	\$	-	\$	-
State Revenue	86xx		-		-		-		-
Local Revenue	88xx		7,226,541		8,211,770		8,945,950		9,715,870
Other Sources and Transfers In	89xx		-		-		-		-
	Totals		7,226,541		8,211,770		8,945,950		9,715,870
Expenditures:									
Benefits			(4.007.504)		(4.070.000)		(000 000)		
Health and Welfare	34xx		(1,097,521)		(1,276,393)		(900,000)		(1,200,000)
Other Benefits	39xx		-		-		-		-
Convice & Operation	Sub total		(1,097,521)		(1,276,393)		(900,000)		(1,200,000
Service & Operating Personal Services Contracts	Eduar		0.070.070		44 642 024		0.045.050		40.045.070
	51xx 58xx		9,079,070		11,613,031		9,845,950		10,915,870
Other Services and Expenses	Sub total		9,079,070		11.613.031		9,845,950		10,915,870
	Totals	s	7,981,549	\$	10,336,638	\$	8,945,950	\$	9,715,870
	Totals	ψ	7,301,343	ψ	10,330,030	Ψ	0,343,330	ψ	3,713,070
Change in Fund Balance			(755,007)		(2,124,868)		-		-
	Actuals 2020		Actuals 2021		Actuals 2022		As of 5/31 2023		Budget 2024
Revenues	\$ 8,119,205	\$	7,226,541	\$	8,211,770	\$	9,160,178	\$	9,715,870
Expenses									
Reinsurance refund	(723.627)		(1,097,521)		(1,276,393)		(337,990)		(1,200,000
Claims Expense	8,385,008		9,079,070		11,613,031		9,641,129		10,915,870
Transfer to OPEB	0,000,000				-		5,041,125		
Total Expense	7,661,381		7,981,549		10,336,638		9,303,139		9,715,870
Change in fund balance	457,824		(755,007)		(2,124,868)		(142,961)		-
			4,196,603		3,441,596		1,316,728		1,174,000
Beginning fund balance	3,738,779								

2023-24 - Self-Insurance Budget Deve	eloj	pment		Over 6	5 Re	etiree Fundi	ing	Rate				COBRA					
	Ê	Active/Early		_	_						_		_		-		
		<u>Retiree</u>		<u>Retiree</u>				on/1 off Medicare	-	Employee		<u>imployee+1</u>		<u>ployee+Family</u>		<u>Total</u>	
2023-24 Health/Prescription	*	2,260.00	*	760.00	*	1,475.00	*	2,031.00	*	1,040.00	*	2,043.00	*	2,876.00		N/A	
2023-24 Dental		97.56														N/A	
2023-24 Vision		5.73		-		-		-								N/A	
2023-24 Total	- \$	2,363.29		760.00	\$	1,475.00	- \$	2,031.00	\$	1,040.00	- \$	2,043.00	- \$	2,876.00		N/A	
023-24 Health/Prescription (A)	\$	2,519.00	\$	847.00	\$	1,644.00	\$	2,264.00	\$	1,341.00	\$	2,635.00	\$	3,710.00	1	N/A	
023-24 Dental (B)		73.95				-										N/A	
023-24 Vision '(C)		6.63				-		-								N/A	
023-24 Total (D)	\$	2,599.58	\$	847.00	\$	1,644.00	\$	2,264.00	\$	1,341.00	\$	2,635.00	\$	3,710.00		N/A	-
unding Rate increase compared to prior year		10.00%															-
Total Benefit Per Employee (E = D × 12)	\$	31,190	\$	10,164	\$	19,728	\$	27,168	\$	16,092	\$	31,620	\$	44,520		N/A	_
																	-
lan Members/Early Reitiree/Budgeted Vacant Positions		284		-		-		-		-		-		-		284	
arly Retirees		27		-		-		-		-		-		-		27	
lver 65 Retirees		-		8		5		-		-		-		-		13	
Total Budgeted Individuals (F)		311		8		5		-		-		-		-		324	
																	-
ealth/Prescription (A x F x 12)	\$	9,400,910	\$	81,312	\$	98,640	\$		\$		\$		\$		\$	9,580,862	See % break
lental (B x F x 12)		275,980				-				-				-		275,980	
ision (C x F x 12)		24,740		-		-				-						24,740	
Total Cost Projections	\$	9,701,630	\$	81,312	\$	98,640	\$		\$		\$		\$		\$	9,881,582	-

Percentage of Total Calculated He	alth & Prescriptio	n				2023-24 Bud	lget Totals			
	9,580,862			UGE	RGE	CDC	Park		<u>SC</u>	Total
				\$ 6,258,700	\$1,344,830	\$ 113,440 \$	141,8	• 00	14,180	\$ 7,872,950
Unrestricted General Fund (80%)	\$	7,619,410				2023-24 Bud	lget Totals			
Restricted General Fund (17%)		1,649,750		UGE	RGE	<u>CDC</u>	<u>Park</u>		<u>SC</u>	Tota
Child Development Fund (1.3%)		131,240	Health/Prescription	\$ 7,619,410	\$ 1,649,750	\$ 131,240 \$	164,0	60 \$	16,410	\$ 9,580,870
Parking Fund (1.7%)		164,060	"Retiree Cont (Pay as you go)	(500,000)						(500,000)
Student Center (0.2%)		16,410	OPEB	 -	-	-	-		-	-
Total	\$	9,580,870	\$ 8	\$ 7,119,410	\$1,649,750	\$ 131,240 \$	<mark>: 164,0</mark>	60 \$	16,410	\$ 9,080,870

Plan participants audit underway. Number represents valifdated numbers as of date of prepartation
 Incudes current retiree contributions for unrestricted general fund.

	PEB FUN 23-24 Te								
		2	020-21	2	021-22	20	22-23	2	023-24
Description	Object	A	ctuals	A	ctuals	B	udget]	Budget
Revenues:	, i i i i i i i i i i i i i i i i i i i								
Federal Revenue	81xx	\$	-	\$	-	\$	-	\$	-
State Revenue	86xx		-		-		-		-
Local Revenue	88xx		960,409		748,298		470,000		520,000
Other Sources and Transfers In	89xx		-		-		-		-
	Totals		960,409		748,298		470,000		520,000
Expenditures: Benefits									
Health and Welfare/ OPEB	34xx		-		-	2	,200,000		-
	Sub total		-		-	2	,200,000		-
Service & Operating									
Personal Services Contracts	51xx		3,420		6,540		5,000		10,000
	Sub total		3,420		6,540		5,000		10,000
	Totals	\$	3,420	\$	6,540	\$2	,205,000	\$	10,000
Change in Fund Balance			956 <mark>,</mark> 989		741,758	(1	,735,000)		510,000
2023 budget contribution (Posted in April 2	023)					\$ 2	200,000		
Trust Balance at 3/31/2023	.020)						,021,866		
							,221,866		
OPEB Actuarial Liability 6/30/2022						\$11	,427,048		
Funded ratio							81%		
Goal - investment growth 10 return over 3-	5 years						10%		

	RS COMF 23-24 Ten					R	Y		
		20	20-21	2	021-22	2	022-23	2	023-24
Description	Object	A	ctuals	A	ctuals	E	Budget	E	Budget
Revenues:	, i i i i i i i i i i i i i i i i i i i								
Federal Revenue	81xx	\$	-	\$	-			\$	-
State Revenue	86xx		-		-				-
Local Revenue	88xx		4,565		1,264,482		560,500		661,000
Other Sources and Transfers In	89xx		-						-
	Totals		4,565		1,264,482		560,500		661,000
Expenditures: Service & Operating									
Personal Services Contracts	51xx		10,000		5,000		5,000		5,000
Insurance	54xx		-		571,388		550,000		656,000
	Totals	\$	10,000	\$	576,388	\$	555,000	\$	661,000
Change in Fund Balance			(5,435)		1,264,482		560,500		-

Beginning 2022-23 PIPS program is charged to this fund rather than the Gerneral Fund. The change has no impact on the genreal fund because the cost revenues presented here were abatements to the expenses in the Unrestricted General Fund. Effectively neting out the cost of premiums. The change is being made to provide greater transparency and improved reporting.

					All F	UN	IDS SU	MM	ARY									
					2023-2	4	Tentati	ive E	Budget	t								
Fund Number	01-0	01-1	04		39		47		14		48	43		35	68		69	
	General Fund	General Fund	Child				Student							Health & /elfare Self				
Description	Unrestricted	Restricted	Developm	ent	Parking		Center	Capita	al Outlay	N	leasure I	Measure V		Insurance	OPEB	Wo	ork Comp	Total
Revenues																		
Federal Revenue	\$ 8,000	\$ 3,410,820	\$ 20,0	00 \$	÷ -	\$	-	\$	-	\$	-	\$-	\$	-	\$ -	\$	-	\$ 3,438,820
State Revenue	24,406,000	13,947,630	612,0	00	-		-	5,	,672,000		-	-		-	-		-	44,637,630
Local Revenue	29,495,100	392,020	95,1	70	486,750		241,630		513,340		25,000	200,000)	9,715,870	520,000		661,000	42,345,880
Transfers In	-	-	100,0	00	241,650		-		-		-	-		-	-		-	341,650
Total Revenues & Transfers	\$ 53,909,100	\$ 17,750,470	\$ 827,1	70 \$	5 728,400	\$	241,630	\$6,	,185,340	\$	25,000	\$ 200,000) \$	9,715,870	\$ 520,000	\$	661,000	\$ 90,763,980
Expenditures																		
Academic Salaries	\$ 19,232,250	\$ 3,812,510	\$-		÷ -	\$	-											
Classified Salaries	9,064,540	1,760,770	476,1	10	398,190		38,020											11,737,630
Benefits	16,836,000	3,266,960	271,3	30	299,390		30,410							(1,200,000)	-			19,504,090
Supplies & Materials	616,130	1,790,850	25,9	40	16,190		10,350		-		-	-		-	-		-	2,459,460
Services & Operating	7,246,040	1,981,540	1,3	40	14,630		162,850		263,340		18,000	4,773,470)	10,915,870	10,000		661,000	26,048,080
Capital Outlay	291,300	1,791,830			-		-	5	,897,000		1,525,000	15,408,840)	-	-		-	24,913,970
Transfers Out	411,230	3,346,010			-		-		-		-	-		-	-		-	3,757,240
Total Expenditures & Transfers	\$ 53,697,490	\$ 17,750,470	\$ 774,7	20 💲	5 728,400	\$	241,630	\$6,	,160,340	\$	1,543,000	\$ 20,182,310	\$	9,715,870	\$ 10,000	\$	661,000	\$ 88,420,470
Surplus/(Deficit)	\$ 211,610	\$-	\$ 52,4	50 \$; -	\$	-	\$	25,000	\$	(1,518,000)	\$(19,982,310) \$	-	\$ 510,000	\$	-	\$(20,701,250 <u>)</u>
Beginning Fund Balance 7/1/2022	\$ 10,641,311	\$-	\$ 418,3	22	\$ 205,512	\$	975,044	\$	596,711	\$	1,917,702	\$ 28,113,980	\$	2,890,770	\$ 5,097,154	\$	86,265	\$ 50,942,771
2022-23 Revised Budget Surplus/(Deficit)	-	(1,675)	68,5	30	-		-		25,000		(1,518,000)	(20,897,860)	-	(1,735,000)		5,500	(24,053,505)
Estimated Beg. Fund Balance 7/1/2023	10,641,311	(1,675)	486,8	52	205,512		975,044		621,711		399,702	7,216,120)	2,890,770	3,362,154		91,765	26,889,266
Estimated ending fund balance	\$ 10,852,921	\$ (1,675)	\$ 539,3	02 \$	205,512	\$	975,044	\$	646,711	\$	(1,118,298)	\$(12,766,190)\$	2,890,770	\$ 3,872,154	\$	91,765	\$ 6,188,016

				RY FUN 24 Tent										
Scholarship & Associated Student escription Loan Trust Funds ORR Estate Students Financial Aid Total														
Total Revenues & Transfers	\$	3,800,000	\$	1,800,000		1,000	\$	90,000	\$	7,800,000	\$	13,491,000		
Total Expenditures & Transfers	\$	3,700,000	\$	1,500,000	\$	20	\$	90,000	\$	7,800,000	\$	13,090,020		
Surplus/(Deficit)	\$	100,000	\$	300,000	\$	980	\$	-	\$	-	\$	400,980		