

MULTIYEAR PROJECTION - REVENUES
GENERAL FUND UNRESTRICTED
FY 2023-24 ADOPTED BUDGET AS AMENDED

MULTIYEAR PROJECTIONS						
SCFF Calculation Method	Formula		Stability	Hold Harmless	Funding Floor	Funding Floor
State Budget COLA / District Funded COLA	6.56% / 6.56%		8.22% / 8.22%	3.94% / 3.15%	3.29% / 0.0%	3.19% / 0.0%
Projected District COLA			\$ 10,677,224	\$ 4,427,970	\$ -	\$ -
Maximum Total Computational Revenue			\$ 140,570,466	\$ 144,998,436	\$ 144,998,436	\$ 144,998,436
Beginning Fund Balance - Governing Board Reserve			\$ 23,994,361	\$ 26,772,283	\$ 27,521,944	\$ 27,973,859
Beginning Fund Balance - Other Reserve			\$ 24,518,415	\$ 21,740,493	\$ 21,189,181	\$ 18,586,997
TOTAL BEGINNING BALANCE	\$ 42,040,513	40,622,519	\$ 48,512,776	\$ 48,512,776	\$ 48,711,125	\$ 46,560,856
Revenue	Adopted Budget 2022-2023	Unaudited Actuals 2022-23	Adopted Budget as Amended 2023- 2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
A. Apportionment Revenue						
State General Apportionment	\$ 1,375,726	\$ 1,215,893	\$ 1,240,805	\$ 798,864	\$ 7,750,285	\$ 3,423,841
Education Protection Account	28,474,239	21,591,559	23,366,385	\$ 24,102,426	\$ 24,102,426	24,102,426
Property Taxes	87,927,747	88,657,686	98,046,864	\$ 101,576,551	\$ 105,233,307	109,021,706
Enrollment Fee	6,692,002	6,620,898	7,239,188	\$ 7,507,038	\$ 7,912,418	8,450,462
COLA	7,935,075	10,560,230	10,677,224	11,013,557	-	-
Total Apportionment Revenue	\$ 132,404,789	\$ 128,646,266	\$ 140,570,466	\$ 144,998,436	\$ 144,998,436	\$ 144,998,436
A. Available Revenue	\$ 132,404,789	\$ 128,646,266	140,570,466	144,998,436	144,998,436	144,998,436
B. Ongoing Revenues						
Apprenticeship	\$ 3,140,250	\$ 3,296,072	\$ 2,566,225	\$ 2,667,334	\$ 2,755,090	\$ 2,842,977
Other State Revenue/PT-FT Faculty	3,185,600	3,065,840	2,881,222	2,994,742	3,093,269	3,191,944
Lottery (per FTES)	3,138,030	3,844,963	3,267,349	3,300,022	3,333,023	3,366,353
Mandated Costs	441,605	603,260	625,916	625,916	625,916	625,916
On-Behalf STRS / Other State Revenue	5,502,068	5,014,543	4,173,281	4,173,281	4,173,281	4,173,281
Equal Employment Opportunity			-	-	-	-
Nonresident Tuition (per Unit)	2,400,000	2,307,834	3,000,000	3,114,000	3,229,218	3,403,596
B. Ongoing Revenues	\$ 17,807,553	\$ 18,132,512	16,513,993	16,875,296	17,209,796	17,604,067
C. One-Time/Local Revenue Adjustments						
Prior Year Revenue (Not Accrued)	\$ -	\$ (1,772,841)	\$ -	\$ -	\$ -	\$ -
Intrafund Transfers	182,560	2,322,778				
Follett		164,382	150,000	150,000	150,000	150,000
Hlth Svcs Sale to Employee		3,705				
Business Services Charges		8,106	125,000			
Ticket/Gate/Program Sales		13,794	11,000	11,433	11,810	12,186
Vending Commissions		14,372	15,000	15,150	15,302	15,455
Misc Sales and Commission		51,769	26,550	27,596	28,504	29,413
Facilities Rental And Lease		223,677	185,000	186,850	188,719	190,606
Interest	400,000	2,241,058	2,100,000	2,100,000	2,100,000	2,100,000
Field Trp;Use of Nondist Fac		3,190				
Hlth Service Physical Exam		6,079	150			
Instr Mat Fees;Sale Materl		370,313	265,776	268,434	271,118	273,829
Transcript Income	150,000	112,128	219,380	228,024	235,526	243,039
Other Local Revenues			84,515	87,845	90,735	93,629
Miscellaneous Local Income	1,407,582	1,286,354	334,745	347,934	359,381	370,845
C. One-Time/Local Revenues	\$ 2,140,142	\$ 5,048,864	\$ 3,517,116	\$ 3,423,266	\$ 3,451,093	\$ 3,479,002
Total Revenues	\$ 152,352,484	\$ 151,827,642	\$ 160,601,575	\$ 165,296,997	\$ 165,659,325	\$ 166,081,505
Total Available Resources	\$ 194,392,997	\$ 192,450,161	\$ 209,114,351	\$ 213,809,773	\$ 214,370,450	\$ 212,642,361

MULTIYEAR PROJECTION - EXPENDITURES
GENERAL FUND UNRESTRICTED
FY 2023-24 ADOPTED BUDGET AS AMENDED

Expenditures	Adopted Budget 2022-2023	Unaudited Actuals 2022-23	Adopted Budget as Amended 2023- 2024	Projected Budget 2024-2025	Projected Budget 2025-2026	Projected Budget 2026-2027
11 - Instructional Salaries Contract	25,042,850	\$ 25,299,255	\$ 27,986,294	\$ 28,762,676	\$ 29,240,137	\$ 29,725,523
12 - Administrative Salaries	10,644,484	11,719,220	13,574,589	13,985,661	14,217,823	14,453,839
13 - Instructional Salaries Other	16,638,742	17,047,059	17,554,444	17,747,415	17,747,415	17,747,415
14 - Other Hourly	971,642	1,000,238	1,246,496	1,155,941	1,167,500	1,179,175
Total Academic Salaries	\$ 53,297,718	\$ 55,065,772	\$ 60,361,823	\$ 61,651,694	\$ 62,372,876	\$ 63,105,953
21 - Non-Instructional Classified Salaries	27,405,405	\$ 24,715,273	\$ 30,284,838	\$ 30,955,860	\$ 31,469,727	\$ 31,992,124
22 - Instructional Aide Classified Salaries	1,913,847	1,853,657	2,301,184	2,360,643	2,399,830	2,439,667
23 - Hourly Salaries	1,899,860	1,572,668	1,856,700	1,856,700	1,856,700	1,856,700
24 - Instructional Aides Other	620,799	613,424	674,279	685,472	696,851	708,419
Total Classified Salaries	\$ 31,839,911	\$ 28,755,022	\$ 35,117,001	\$ 35,858,675	\$ 36,423,108	\$ 36,996,910
31 - STRS	13,163,536	\$ 12,433,908	\$ 14,356,724	\$ 15,097,996	\$ 15,348,623	\$ 15,603,410
32 - PERS	8,174,643	7,358,503	9,131,171	9,956,515	10,341,038	10,661,288
33 - OASDI	3,259,186	3,076,721	3,707,294	3,811,691	3,874,965	3,939,289
34 - HW	16,793,136	14,356,876	15,778,579	16,477,077	17,136,160	17,821,606
35 - Unemployment	493,022	572,193	349,971	365,554	371,622	377,791
36 - Workers' Compensation	1,343,792	1,335,246	1,621,520	1,664,989	1,692,628	1,720,725
37 - APPLE	136,584	103,471	154,457	161,967	164,656	167,389
39 - Other Benefits	227,000	188,468	6,080			
Total Benefits	\$ 43,590,899	\$ 39,425,384	\$ 45,105,796	\$ 47,535,788	\$ 48,929,691	\$ 50,291,499
A. Salaries and Benefits	128,728,528	\$ 123,246,178	\$ 140,584,620	\$ 145,046,157	\$ 147,725,674	\$ 150,394,362
40 - Supplies	\$ 1,232,713	\$ 1,018,758	\$ 1,308,957	\$ 1,328,788	\$ 1,346,328	\$ 1,365,849
50 - Services	13,311,858	11,690,972	13,271,094	13,271,094	13,271,094	13,271,094
60 - Capital Outlay	994,716	488,852	1,036,426	1,052,128	1,066,016	1,096,930
72 - Other Outgo	3,761,568	3,931,662	0	0	0	0
73 - Other Transfers	4,323,101	3,560,959	4,400,478	4,400,478	4,400,478	4,400,478
B. Other Operating Expenses	23,623,956	\$ 20,691,203	20,016,955	\$ 20,052,488	\$ 20,083,916	\$ 20,134,352
Total Expenditures	\$ 152,352,484	\$ 143,937,381	\$ 160,601,575	\$ 165,098,644	\$ 167,809,589	\$ 170,528,714
Ending Fund Balance	\$ 42,040,513	\$ 48,512,776	\$ 48,512,776	\$ 48,711,125	\$ 46,560,856	\$ 42,113,644
<i>Governing Board Reserve - 16.67% of General Unrestricted Exp</i>	<i>\$ 25,397,159</i>	<i>\$ 23,994,361</i>	<i>\$ 26,772,283</i>	<i>\$ 27,521,944</i>	<i>\$ 27,973,859</i>	<i>\$ 28,427,137</i>
<i>Other Reserve</i>	<i>\$ 16,643,354</i>	<i>\$ 24,518,415</i>	<i>\$ 21,740,493</i>	<i>\$ 21,189,181</i>	<i>\$ 18,586,997</i>	<i>\$ 13,686,507</i>
% of Compensation vs. Expense	84.49%	85.62%	87.54%	87.85%	88.03%	88.19%