

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

		2021-22		2022-23		2022-23		2023-24	
		Actual		Final		Actual		Final	
		Income		Budget		Income		Budget	
FEDERAL		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150	PELL Administration	\$ 18,400		\$ 18,500		\$ 20,025		\$ 18,500	
8160	Veterans Education	0		0		0		0	
8180	FEMA	0		0		0		0	
8190	Other Federal Revenue	0		0		0		0	
TOTAL FEDERAL		<u>\$ 18,400</u>	<u>0.0%</u>	<u>\$ 18,500</u>	<u>0.0%</u>	<u>\$ 20,025</u>	<u>0.0%</u>	<u>\$ 18,500</u>	<u>0.0%</u>
STATE									
8610	General Apportionment	\$ 33,216,622		\$ 47,419,191		\$ 56,021,007		\$ 52,050,925	
8610	Deficit Factor			(820,048)		(203,311)		(885,407)	
8610	Prior Year Apportionment	526,693		0		444,260		0	
8611	Other General Apportionments	1,595,350		1,598,411		1,605,566		1,471,618	
8630	Education Protection Account (EPA)	19,758,143		15,351,598		4,886,837		16,686,835	
8630	Prior Year Education Protection Account (EPA)	(110,817)				(215,856)			
8670	State Tax Subventions	113,328		100,000		116,456		100,000	
8679	In Lieu Tax Revenue	8,859		5,000		15,124		5,000	
8680	Lottery Proceeds	1,531,245		1,500,000		2,316,604		1,800,000	
8691	Mandated Costs	299,461		322,004		322,004		342,452	
8699	Other State	21,386		36,550		9,516		27,034	
TOTAL STATE		<u>\$ 56,960,270</u>	<u>72.6%</u>	<u>\$ 65,512,706</u>	<u>75.7%</u>	<u>\$ 65,318,208</u>	<u>73.5%</u>	<u>\$ 71,598,457</u>	<u>75.9%</u>

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

LOCAL	2021-22 Actual Income		2022-23 Final Budget		2022-23 Actual Income		2023-24 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 13,478,638		\$ 15,107,350		\$ 15,025,202		\$ 15,433,914	
8812 Supplemental Property Taxes	484,872		300,000		528,701		300,000	
8813 Unsecured Property Taxes	901,887		700,000		1,067,530		700,000	
8816 Prior Year Property Taxes	25,762		25,000		34,466		25,000	
8817 ERAF - Property Taxes	702,929		50,000		280,950		200,000	
8818 RDA Property Taxes - Pass Through	148,837		50,000		129,446		100,000	
8818 RDA Property Taxes - Residual	558,240		300,000		756,864		200,000	
8818 RDA Property Taxes - Other	79,750		0		(245,169)		0	
8840 Sales and Commissions	104,924		65,000		114,553		90,000	
8850 Rental Income	19,650		29,000		17,703		22,500	
8860 Interest	99,707		100,000		862,269		500,000	
8870 Student Records	67,370		60,000		17,435		20,000	
8872 Community Services	350,193		381,700		282,797		853,500	
8874 Enrollment Fees	2,584,000		2,649,654		2,762,041		2,794,914	
8874 Uncollectable	(899,210)		(1,000,000)		(248,951)		(500,000)	
8880 Nonresident Fees	795,253		850,000		678,171		705,000	
8889 Other Student Fees	24,520		25,000		17,399		25,000	
8890 Other Local Income	693,347		650,000		623,634		650,000	
8899 Other C.S. Income	0		1,000		691		1,000	
TOTAL LOCAL	\$ 20,220,669	25.8%	\$ 20,343,704	23.5%	\$ 22,705,732	25.5%	\$ 22,120,828	23.5%
OTHER FINANCING SOURCES	72,010,187		81,184,752		76,018,212		87,655,283	
8910 Sale of Equipment	\$ 22,022		\$ 5,000		\$ 9,422		\$ 6,500	
8980 Transfers In	1,211,370		646,903		817,485		539,207	
TOTAL FINANCING SOURCES	\$ 1,233,391	1.6%	\$ 651,903	0.8%	\$ 826,908	0.9%	\$ 545,707	0.6%
TOTAL INCOME	\$ 78,432,730	100.0%	\$ 86,526,813	100.0%	\$ 88,870,873	100.0%	\$ 94,283,492	100.0%

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2021-22 Actual Income		2022-23 Final Budget		2022-23 Actual Expense		2023-24 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	\$ 24,827,214	32.8%	\$ 27,844,358	33.2%	\$ 28,353,558	32.7%	\$ 29,720,395	31.9%
2000 Classified Salaries	13,616,328	18.0%	15,645,038	18.7%	14,676,539	17.0%	17,283,978	18.5%
3000 Employee Benefits	22,693,419	30.0%	25,990,716	31.0%	24,461,679	28.3%	27,709,076	29.7%
4000 Supplies and Materials	617,657	0.8%	736,698	0.9%	856,649	1.0%	898,399	1.0%
5000 Other Operating Expenses	6,589,828	8.7%	10,338,717	12.3%	7,709,129	8.9%	11,389,222	12.2%
6000 Capital Outlay	714,000	0.9%	465,629	0.6%	713,393	0.8%	626,795	0.7%
7000 Other Outgo	6,693,609	8.8%	2,725,046	3.3%	9,805,367	11.3%	5,615,317	6.0%
TOTAL	\$ 75,752,055	100.0%	\$ 83,746,203	100.0%	\$ 86,576,316	100.0%	\$ 93,243,182	100.0%

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

		2021-22		2022-23		2022-23		2023-24	
		Actual		Final		Actual		Final	
		Expenses		Budget		Expenses		Budget	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000	Academic Salaries:								
1100	Full-Time Instruction	\$ 12,271,234		\$ 14,698,728		\$ 14,112,332		\$ 15,168,153	
1200	Full-Time Non-Instr.	2,534,677		2,540,659		3,123,906		3,169,818	
1200	Educational Admin (Mgmt)	2,120,470		2,239,048		2,418,506		2,512,701	
1300	PT Instruction	7,466,718		8,000,000		8,321,102		8,500,000	
1400	PT Non-Instruction	434,115		365,923		377,712		369,723	
TOTAL ACADEMIC SALARIES		\$ 24,827,214	32.8%	\$ 27,844,358	33.2%	\$ 28,353,558	32.7%	\$ 29,720,395	31.9%
2000	Classified Salaries:								
2100	Full-Time Non-Instr.	\$ 8,404,383		\$ 9,507,304		\$ 8,819,182		\$ 10,696,371	
2100	Full-Time Non-Instr. Mgr	2,901,333		3,515,535		3,251,938		3,735,478	
2200	Full-Time Instr. Aides	1,256,567		1,280,126		1,193,092		1,338,102	
2300	PT Non-Instruction	794,878		1,017,596		997,958		1,201,432	
2400	PT Instr. Aides	259,166		324,477		414,370		312,595	
TOTAL CLASSIFIED SALARIES		\$ 13,616,328	18.0%	\$ 15,645,038	18.7%	\$ 14,676,539	17.0%	\$ 17,283,978	18.5%
		38,443,542		43,489,396		43,030,098		47,004,373	
3000	Employee Benefits:								
3100	STRS	\$ 3,756,938		\$ 5,198,676		\$ 4,822,938		\$ 5,294,540	
3200	PERS	3,113,331		3,958,270		3,474,245		4,475,774	
3300	FICA	1,513,417		1,663,125		1,653,555		1,875,805	
3400	Health & Welfare Benefits	13,486,577		14,264,230		13,748,813		15,276,732	
3400	Income Protection	104,238		194,799		87,995		219,396	
3500	St. Unemployment Ins.	203,654		210,506		192,669		25,665	
3600	Workers' Compensation Ins.	513,864		501,110		469,864		529,164	
3900	Other Benefits	1,400		0		11,600		12,000	
TOTAL EMPLOYEE BENEFITS		\$ 22,693,419	30.0%	\$ 25,990,716	31.0%	\$ 24,461,679	28.3%	\$ 27,709,076	29.7%
		61,136,962	80.7%	69,480,113	83.0%	67,491,777	78.0%	74,713,449	80.1%

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

	2021-22 Actual Expenses		2022-23 Final Budget		2022-23 Actual Expenses		2023-24 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Supplies and Materials:								
4200 Reference Books	\$ 76		\$ 2,001		\$ 0		\$ 2,001	
4300 Instr. Supplies	133,055		104,229		114,028		96,518	
4400 Non-Instr. Supplies	484,526		630,468		742,622		799,880	
4500 ASMC Supplies	0		0				0	
TOTAL SUPPLIES & MATERIALS	\$ 617,657	0.8%	\$ 736,698	0.9%	\$ 856,649	1.0%	\$ 898,399	1.0%
5000 Other Operating Expenses								
5100 Personal Services	\$ 90,566		\$ 105,883		\$ 98,478		\$ 117,933	
5200 Conference/Mileage/Meetings	450,416		602,776		680,329		716,339	
5300 Office Expenses/Postage	557,644		803,749		563,409		1,334,268	
5400 Insurance	552,995		576,647		561,632		634,816	
5500 Utilities	1,598,179		1,622,481		2,003,711		2,148,481	
5600 Rents/Leases/Repairs	3,340,029		4,736,444		3,801,571		5,570,920	
5800 Unallocated Expenses	0		1,890,737		0		866,465	
TOTAL OTHER OPERATING EXPENSES	\$ 6,589,828	8.7%	\$ 10,338,717	12.3%	\$ 7,709,129	8.9%	\$ 11,389,222	12.2%
6000 Capital Outlay:								
6100 Site Improvements	\$ 0		\$ 0		\$ 0		\$ 0	
6200 Buildings	0		0		0		0	
6300 Library Books	0		0		0		0	
6400 Equipment	714,000		465,629		713,393		626,795	
TOTAL CAPITAL OUTLAY	\$ 714,000	0.9%	\$ 465,629	0.6%	\$ 713,393	0.8%	\$ 626,795	0.7%

2023-24 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2021-22		2022-23		2022-23		2023-24	
	Actual		Final		Actual		Final	
	Expenses		Budget		Expenses		Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7100 Long Term Debt	\$ 0		\$ 0		\$ 1,254,893		\$ 0	
7300 Transfers Out	\$ 6,693,559		\$ 2,724,446		\$ 8,550,174 *		\$ 5,614,717 *	
7500 Student Financial Aid	50		600		300		600	
7600 Other Student Aid	<u>0</u>		<u> </u>		<u>0</u>		<u> </u>	
	<u>\$ 6,693,609</u>	8.8%	<u>\$ 2,725,046</u>	3.3%	<u>\$ 9,805,367</u>	11.3%	<u>\$ 5,615,317</u>	6.0%
TOTAL EXPENDITURES	<u>\$ 75,752,055</u>	100.0%	<u>\$ 83,746,203</u>	100%	<u>\$ 86,576,316</u>	100.0%	<u>\$ 93,243,182</u>	100.0%
NET INCOME (LOSS)	2,680,675		2,780,610		2,294,557		1,040,310	
BEGINNING BALANCE	\$ 11,680,524		\$ 13,456,348		\$ 13,456,348		\$ 15,750,905	
PRIOR YEAR ADJUSTMENTS	(904,851)		<u> </u>		<u> </u>		<u> </u>	
ADJUSTED BEGINNING BALANCE	<u>10,775,673</u>		<u>13,456,348</u>		<u>13,456,348</u>		<u>15,750,905</u>	
ENDING BALANCE	<u>\$ 13,456,348</u>		<u>\$ 16,236,958</u>		<u>\$ 15,750,905</u>		<u>\$ 16,791,215</u>	
PERCENTAGE OF EXPENDITURES	17.76%		19.39%		18.19%		18.01%	
MINIMUM RESERVE FOR CONTINGENCY @ 16.67%						16.67%	15,543,638	
RESERVE FOR PO'S AND CARRYOVER BUDGETS							567,418	
SET ASIDE FOR ADDITIONAL RESERVE							<u>680,159</u>	
							<u>16,791,215</u>	

***INCLUDES GENERAL FUND CONTRIBUTION TO AGTEC, VOCATIONAL AND THEATER CAPITAL PROJECTS**

2023-24 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 112)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 1,303,519	\$ 1,834,897	\$ 1,834,897	\$ 1,416,485
Estimated Income				
8691 Mandated Costs	\$ 0	\$ 0	\$ 0	\$ 0
8860 Interest Income	0	0	0	0
8890 Other Income	8,000	0	9,000	0
8990 Transfers In	<u>729,942</u>	<u>30,000</u>	<u>170,846</u>	<u>85,000</u>
Total Income	737,942	30,000	179,846	85,000
TOTAL BEG. BALANCE & INCOME	\$ 2,041,461	\$ 1,864,897	\$ 2,014,743	\$ 1,501,485
Estimated Expenditures				
2000 Classified Salaries	\$	\$ 0	\$	\$ 0
3000 Employee Benefits	0	0	0	0
4000 Supplies	0	0	0	0
5000 Other Operating Expenses	5,833	1,424,249	129,845	1,137,218
6000 Equipment	28,723	235,895	33,819	225,194
7300 Transfers Out	<u>172,008</u>	<u>92,575</u>	<u>434,594</u>	<u>73,621</u>
TOTAL EXPENDITURES	\$ <u>206,564</u>	\$ <u>1,752,719</u>	\$ <u>598,258</u>	\$ <u>1,436,033</u>
ENDING FUND BALANCE	\$ <u><u>1,834,897</u></u>	\$ <u><u>112,178</u></u>	\$ <u><u>1,416,485</u></u>	\$ <u><u>65,452</u></u>

2023-24 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 447,115	\$ 464,548	\$ 443,961	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>39,473</u>	<u>285,000</u>	<u>94,734</u>	<u>285,000</u>
Total Income	486,588	749,548	538,695	749,548
TOTAL BEG. BALANCE & INCOME	\$ 486,588	\$ 749,548	\$ 538,695	\$ 749,548
Estimated Expenditures				
2000 Classified Salaries	\$ 328,804	\$ 685,262	\$ 485,816	\$ 685,262
3000 Employee Benefits	6,394	17,832	6,424	17,832
7300 Transfers Out	<u>151,390</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 486,588</u>	<u>\$ 749,548</u>	<u>\$ 538,695</u>	<u>\$ 749,548</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

2023-24 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 385,898	\$ 254,802	\$ 254,802	\$ 14,783,295
Estimated Income				
8100 Federal Revenue	\$ 128,545	\$ 557,006	\$ 848,305	\$ 18,450,941
8600 State Revenue	8,847,349	12,046,491	25,773,781	18,489,426
8830 Contract Services	29,231	130,000	33,531	211,906
8890 Other Income	134,462	88,644	84,841	113,912
8990 Transfers In	<u>505,259</u>	<u>446,541</u>	<u>2,557,865</u>	<u>356,212</u>
Total Income	9,644,846	13,268,682	29,298,323	37,622,397
TOTAL BEG. BALANCE & INCOME	\$ 10,030,744	\$ 13,523,484	\$ 29,553,125	\$ 52,405,692
Estimated Expenditures				
1000 Certificated Salaries	\$ 2,786,081	\$ 3,107,141	\$ 3,049,689	\$ 4,183,907
2000 Classified Salaries	1,806,476	2,279,895	2,295,927	3,740,506
3000 Employee Benefits	2,100,771	2,770,851	2,489,960	4,230,934
4000 Supplies	167,781	300,367	274,956	913,297
5000 Other Operating Expenses	1,182,681	2,086,089	1,568,508	15,061,868
6000 Capital Outlay	251,764	819,675	626,122	684,927
7300 Transfers Out	594,259	662,619	3,113,976	7,190,188
7400 Fiscal Agent Out			66,073	14,777,250
7600 Other Student Aid	<u>886,128</u>	<u>1,494,078</u>	<u>1,284,618</u>	<u>1,620,046</u>
TOTAL EXPENDITURES	\$ <u>9,775,941</u>	\$ <u>13,520,715</u>	\$ <u>14,769,830</u>	\$ <u>52,402,923</u>
ENDING FUND BALANCE	\$ <u><u>254,802</u></u>	\$ <u><u>2,769</u></u>	\$ <u><u>14,783,295</u></u>	\$ <u><u>2,769</u></u>

2023-24 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 2,108,290	\$ 2,297,814	\$ 2,297,814	\$ 3,024,053
Estimated Income				
8100 Federal Revenue	\$ 15,254,708	\$ 8,950,048	\$ 3,427,694	\$ 6,886,549
8600 State Revenue	7,324,232	18,045,593	7,126,186	22,059,169
8860 Interest Revenue			10,418	10,000
8870 Student Fees	416,070	370,000	471,585	910,018
8880 Other Fees	384,059	270,228	471,104	114,956
8890 Other Local Income	264,101	189,328	211,112	377,465
8970 Fiscal Agent	2,955,470	3,746,571	3,228,777	4,106,987
8990 Transfers In	1,073,294	517,776	744,310	515,542
	<u>27,671,934</u>	<u>32,089,544</u>	<u>15,691,186</u>	<u>34,980,686</u>
TOTAL BEG. BALANCE & INCOME	\$ 29,780,224	\$ 34,387,358	\$ 17,989,000	\$ 38,004,739
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,675,663	\$ 1,721,438	\$ 1,394,684	\$ 2,142,738
2000 Classified Salaries	1,823,573	2,720,195	1,706,260	3,274,180
3000 Employee Benefits	1,679,905	2,548,228	1,620,664	2,810,513
4000 Supplies	965,249	2,260,316	906,049	3,295,213
5000 Other Operating Expenses	5,472,591	7,341,879	1,991,828	7,953,744
6000 Capital Outlay	9,052,164	5,105,874	2,188,768	4,706,905
7300 Transfers Out	3,793,064	3,282,238	1,921,180	9,603,884
7400 Fiscal Agent Out	2,955,470	3,746,571	3,228,777	4,106,987
7600 Other Payments to/for Students	64,731	202,711	6,737	14,533
	<u>27,482,410</u>	<u>28,929,450</u>	<u>14,964,947</u>	<u>37,908,697</u>
TOTAL EXPENDITURES	\$ 27,482,410	\$ 28,929,450	\$ 14,964,947	\$ 37,908,697
ENDING FUND BALANCE	\$ 2,297,814	\$ 5,457,908	\$ 3,024,053	\$ 96,042

2023-24 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 2,122,560	\$ 3,344,087	\$ 3,344,087	\$ 3,358,491
Estimated Income				
8814 Voted Indebtness	\$ 3,042,843	\$ 3,024,229	\$ 2,984,410	\$ 3,133,796
8860 Interest	15,272	15,000	54,155	45,000
8980 Transfers In	<u>1,056,077</u>	<u> </u>	<u> 0</u>	<u> </u>
Total Income	4,114,192	3,039,229	3,038,565	3,178,796
TOTAL BEG. BALANCE & INCOME	\$ 6,236,752	\$ 6,383,316	\$ 6,382,652	\$ 6,537,287
Estimated Expenditures				
5000 Services	\$	\$ 0	\$	\$ 0
7110 Debt Retirement	1,720,000	1,900,000	1,900,000	2,095,000
7120 Issuance Cost	948	950	882	950
7130 Debt Interest	1,171,717	1,123,279	1,123,279	1,037,846
7300 Transfers	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
TOTAL EXPENDITURES	\$ <u>2,892,665</u>	\$ <u>3,024,229</u>	\$ <u>3,024,161</u>	\$ <u>3,133,796</u>
ENDING FUND BALANCE	\$ <u>3,344,087</u>	\$ <u>3,359,087</u>	\$ <u>3,358,491</u>	\$ <u>3,403,491</u>

2023-24 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 1,212,885	\$ 1,354,820	\$ 1,354,820	\$ 1,464,183
Estimated Income				
8814 Voted Indebtness	\$ 1,307,560	\$ 1,230,128	\$ 1,318,228	\$ 1,292,878
8860 Interest	5,795	5,500	21,200	15,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>1,313,356</u>	<u>1,235,628</u>	<u>1,339,429</u>	<u>1,307,878</u>
Total Income	1,313,356	1,235,628	1,339,429	1,307,878
TOTAL BEG. BALANCE & INCOME	\$ 2,526,241	\$ 2,590,448	\$ 2,694,249	\$ 2,772,061
Estimated Expenditures				
5000 Services	\$ 0	\$ 0	\$ 0	\$ 0
7110 Debt Retirement	925,000	1,035,000	1,035,000	1,155,000
7120 Issuance Cost	66	65	33	65
7130 Debt Interest	246,354	195,063	195,033	137,813
7300 Transfers	0	0	0	0
	<u>1,171,420</u>	<u>1,230,128</u>	<u>1,230,066</u>	<u>1,292,878</u>
TOTAL EXPENDITURES	\$ <u>1,171,420</u>	\$ <u>1,230,128</u>	\$ <u>1,230,066</u>	\$ <u>1,292,878</u>
ENDING FUND BALANCE	\$ <u>1,354,820</u>	\$ <u>1,360,320</u>	\$ <u>1,464,183</u>	\$ <u>1,479,183</u>

2023-24 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 13,497
Estimated Income				
8100 Federal Revenue	\$ 834,915	\$ 1,209,110	\$ 800,013	\$ 1,925,179
8600 State Income	930,545	1,499,756	1,344,028	1,619,335
8860 Interest	7,777	6,300	26,472	15,000
8870 Student Fees	0	0	0	0
8890 Other Income	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>1,773,236</u>	<u>2,715,166</u>	<u>2,170,513</u>	<u>3,559,514</u>
Total Revenue	1,773,236	2,715,166	2,170,513	3,559,514
TOTAL BEG. BALANCE & INCOME	\$ 1,773,236	\$ 2,715,166	\$ 2,170,513	\$ 3,573,011
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	841,075	1,179,464	1,012,813	1,592,982
3000 Employee Benefits	677,838	918,717	819,337	1,194,754
4000 Supplies	76,728	221,121	175,760	170,198
5000 Other Oper. Expenses	39,632	244,472	54,004	516,518
6000 Capital Outlay	93,988	112,941	56,629	64,996
7300 Transfers Out	43,975	38,451	38,473	33,563
	<u>1,773,236</u>	<u>2,715,166</u>	<u>2,157,016</u>	<u>3,573,011</u>
TOTAL EXPENDITURES	\$ 1,773,236	\$ 2,715,166	\$ 2,157,016	\$ 3,573,011
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,497</u>	<u>\$ 0</u>

2023-24 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 57,165	\$ 79,353	\$ 79,353	\$ 72,705
Estimated Income				
8820 Donations	\$ -	\$ -	\$ -	\$ -
8840 Sales	54,962	72,372	84,315	74,300
8850 Rent/Boarding Fees	1	1	1	1
8860 Interest	455	100	1,417	1,000
8890 Other Local Income	-	-	-	-
8910 Sale of Assets	-	-	-	-
8980 Transfers In	-	-	25,328	-
	<u>55,419</u>	<u>72,473</u>	<u>111,061</u>	<u>75,301</u>
Total Revenue	55,419	72,473	111,061	75,301
TOTAL BEG. BALANCE & INCOME	\$ 112,584	\$ 151,826	\$ 190,414	\$ 148,006
Estimated Expenditures				
1000 Cert. Salaries	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	-	-	-	-
3000 Employee Benefits	-	-	-	-
4000 Supplies	16,175	72,405	64,480	58,390
5000 Other Operating Expenses	17,056	40,761	27,782	27,700
6000 Capital Outlay	-	-	25,446	-
7300 Transfers	-	-	-	-
7500 Grants	-	-	-	-
	<u>33,231</u>	<u>113,166</u>	<u>117,709</u>	<u>86,090</u>
TOTAL EXPENDITURES	\$ 33,231	\$ 113,166	\$ 117,709	\$ 86,090
ENDING FUND BALANCE	<u>\$ 79,353</u>	<u>\$ 38,660</u>	<u>\$ 72,705</u>	<u>\$ 61,916</u>

2023-24 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 6,802,292	\$ 9,050,868	\$ 9,050,868	\$ 12,253,907
Estimated Income				
8100 Federal Revenue	\$ 0	\$ 3,000,000	\$ 0	\$ 15,174,195
8600 State Revenue	12,726,508	11,389,942	3,015,567	3,512,440
8860 Interest	8,639	10,000	220,830	100,000
8890 Other Income	221,754	157,251	200,608	157,251
8841 Other Loans	0	0	0	0
8910 Sale of Land	0	0	0	0
8941 Other Long-Term Debt	0	0	0	0
8980 Transfers In	<u>7,244,014</u>	<u>4,397,735</u>	<u>9,931,401</u>	<u>15,401,187</u>
Total Revenue	20,200,916	18,954,928	13,368,406	34,345,073
TOTAL BEG. BALANCE & INCOME	\$ 27,003,208	\$ 28,005,796	\$ 22,419,275	\$ 46,598,980
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 7,142	\$ 0
3000 Benefits			668	
5000 Services	38,007	810,063	151,971	2,743,915
6000 Capital Outlay	17,861,107	21,474,541	9,771,095	37,385,798
7300 Transfers	<u>53,226</u>	<u>0</u>	<u>234,493</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 17,952,340</u>	<u>\$ 22,284,604</u>	<u>\$ 10,165,368</u>	<u>\$ 40,129,713</u>
ENDING FUND BALANCE	<u>\$ 9,050,868</u>	<u>\$ 5,721,192</u>	<u>\$ 12,253,907</u>	<u>\$ 6,469,267</u>

2023-24 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 6,113,012	\$ 13,065,818	\$ 13,065,818	\$ 5,532,256
Estimated Income				
8860 Interest	\$ 70,630	\$ 70,000	\$ 268,237	\$ 100,000
8940 Sale of Bonds	10,616,733	0	0	0
8980 Transfers In	0	0	0	0
	<u>10,687,364</u>	<u>70,000</u>	<u>268,237</u>	<u>100,000</u>
Total Income	10,687,364	70,000	268,237	100,000
TOTAL BEG. BALANCE & INCOME	\$ 16,800,376	\$ 13,135,818	\$ 13,334,055	\$ 5,632,256
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	500	500	1,250	1,250
6000 Capital Outlay	2,617,324	11,390,188	7,655,234	5,411,320
7120 Bond Issuance Costs	60,656	0	145,314	19,686
7300 Transfers	1,056,077	0	0	0
	<u>3,734,558</u>	<u>11,390,688</u>	<u>7,801,799</u>	<u>5,432,256</u>
TOTAL EXPENDITURES	\$ 3,734,558	\$ 11,390,688	\$ 7,801,799	\$ 5,432,256
ENDING FUND BALANCE	\$ <u>13,065,818</u>	\$ <u>1,745,130</u>	\$ <u>5,532,256</u>	\$ <u>200,000</u>

2023-24 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 83,021	\$ 81,598	\$ 81,598	\$ 81,405
Estimated Income				
8860 Interest	\$ 557	\$ 600	\$ 1,786	\$ 1,000
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>557</u>	<u>600</u>	<u>1,786</u>	<u>1,000</u>
Total Revenue	557	600	1,786	1,000
TOTAL BEG. BALANCE & INCOME	\$ 83,578	\$ 82,198	\$ 83,385	\$ 82,405
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,980	1,980	1,980	1,980
6000 Capital Outlay	0	80,218	0	80,425
7300 Transfers	0	0	0	0
	<u>1,980</u>	<u>82,198</u>	<u>1,980</u>	<u>82,405</u>
TOTAL EXPENDITURES	\$ <u>1,980</u>	\$ <u>82,198</u>	\$ <u>1,980</u>	\$ <u>82,405</u>
ENDING FUND BALANCE	\$ <u>81,598</u>	\$ <u>0</u>	\$ <u>81,405</u>	\$ <u>(0)</u>

2023-24 FINAL BUDGET
BOOKSTORE FUND (FUND 510)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ (977,586)	\$ (797,436)	\$ (797,436)	\$ (701,614)
Prior Year Adjustments				
Adjusted Beginning Balance	<u>(977,586)</u>	<u>(797,436)</u>	<u>(797,436)</u>	<u>(701,614)</u>
Estimated Income				
8840 Sales	178,057	146,203	243,856	219,471
8860 Interest	2,918	3,000	11,064	7,000
8890 Other Local Income	203,842	209,695	223,830	229,538
8910 Sale of Assets		0		0
8980 Transfer In	0	0	0	0
Income	\$ 384,817	\$ 358,898	\$ 478,750	\$ 456,009
Cost of Goods Sold				
Gross Profit	384,817	358,898	478,750	456,009
Estimated Expenditures				
2000 Salaries	\$ 115,020	\$ 115,620	\$ 121,862	\$ 126,708
3000 Benefits	88,822	93,820	95,814	102,830
4000 Supplies	0	0	0	0
5000 Services	826	0	165,251	0
6000 Capital Outlay	0	0	0	0
7000 Transfers	0	0	0	0
TOTAL EXPENDITURES	<u>\$ 204,668</u>	<u>\$ 209,440</u>	<u>\$ 382,927</u>	<u>\$ 229,538</u>
Net Profit	180,149	149,458	95,823	226,471
ENDING FUND BALANCE	<u><u>\$ (797,436)</u></u>	<u><u>\$ (647,978)</u></u>	<u><u>\$ (701,614)</u></u>	<u><u>\$ (475,142)</u></u>

2023-24 FINAL BUDGET
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 4,152,352	\$ 4,025,749	\$ 4,025,749	\$ 4,114,401
Prior Year Adjustments				
Adjusted Beginning Balance	<u>4,152,352</u>	<u>4,025,749</u>	<u>4,025,749</u>	<u>4,114,401</u>
Estimated Income				
8860 Interest Income	\$ 23,397	\$ 30,000	\$ 88,652	\$ 75,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>250,000</u>
Total Revenue	273,397	30,000	88,652	325,000
TOTAL BEG. BALANCE & INCOME	\$ 4,425,749	\$ 4,055,749	\$ 4,114,401	\$ 4,439,401
Estimated Expenditures				
3000 Employee Benefits	\$ 400,000	\$ 0	\$ 0	\$ 400,000
5000 Other Operating Expenses	0	0	0	0
7300 Transfers Out	0	0	0	0
7400 Realized Loss on Investment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 400,000</u>
ENDING FUND BALANCE	<u>\$ 4,025,749</u>	<u>\$ 4,055,749</u>	<u>\$ 4,114,401</u>	<u>\$ 4,039,401</u>

2023-24 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 228,778	\$ 305,453	\$ 305,453	\$ 333,699
Prior Year Adjustments				
Adjusted Beginning Balance	<u>228,778</u>	<u>305,453</u>	<u>305,453</u>	<u>333,699</u>
Estimated Income				
8820 Donations	\$ 0	\$ 1,500	\$ 0	\$ 0
8840 Sales	670	10,200	2,120	2,100
8850 Booth Rentals	0	0	0	0
8860 Interest	1,621	2,000	7,112	4,500
8880 ASB Cards	154,674	76,000	166,410	120,000
8890 Other Local Income	851	0	5,402	0
8980 Transfers In	4,374	0	1,902	0
8990 Intra Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	162,189	89,700	182,946	126,600
TOTAL BEG. BALANCE & INCOME	\$ 390,968	\$ 395,153	\$ 488,399	\$ 460,299
Estimated Expenditures				
2000 Classified Salaries	23,824	35,088	36,698	41,442
3000 Employee Benefits	16,318	25,638	25,109	27,882
4000 Supplies	\$ 24,650	\$ 82,296	\$ 35,930	\$ 82,549
5000 Other Oper. Expenses	14,051	45,605	19,582	42,800
6000 Capital Outlay	6,671	10,000	37,382	10,000
7300 Transfers Out	0	0	0	0
7500 Student Financial Aid	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
TOTAL EXPENDITURES	\$ <u>85,515</u>	\$ <u>201,627</u>	\$ <u>154,700</u>	\$ <u>207,673</u>
ENDING FUND BALANCE	<u>\$ 305,453</u>	<u>\$ 193,525</u>	<u>\$ 333,699</u>	<u>\$ 252,626</u>

2023-24 FINAL BUDGET
STUDENT REPRESENTATION FEE FUND (FUND 720)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 58,808	\$ 70,511	\$ 70,511	\$ 87,781
Prior Year Adjustments				
Adjusted Beginning Balance	<u>58,808</u>	<u>70,511</u>	<u>70,511</u>	<u>87,781</u>
Estimated Income				
8860 Interest	\$ 389	\$	\$ 1,802	\$ 1,100
8880 Student Rep Fee	30,869	17,000	33,263	30,000
Total Revenue	31,258	17,000	35,065	31,100
TOTAL BEG. BALANCE & INCOME	\$ 90,066	\$ 87,511	\$ 105,577	\$ 118,881
Estimated Expenditures				
4000 Supplies	316	6,500	0	6,500
5000 Services	14,355	22,750	15,468	32,750
6000 Equipment	2,724	5,000	0	10,000
7300 Transfers Out	2,160	1,190	2,328	2,100
TOTAL EXPENDITURES	<u>\$ 19,554</u>	<u>\$ 35,440</u>	<u>\$ 17,796</u>	<u>\$ 51,350</u>
ENDING FUND BALANCE	<u><u>\$ 70,511</u></u>	<u><u>\$ 52,071</u></u>	<u><u>\$ 87,781</u></u>	<u><u>\$ 67,531</u></u>

2023-24 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2021-22 Actual Income	2022-23 Final Budget	2022-23 Actual Income	2023-24 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 26,423,185	\$ 21,222,082	\$ 21,613,739	\$ 18,238,223
8600 State Revenue	4,066,215	10,527,377	6,425,663	9,947,549
8890 Other Local Income	(2,000)	0	0	0
8980 Transfers In	<u>789,407</u>	<u>458,831</u>	<u>701,336</u>	<u>445,212</u>
Total Revenue	31,276,808	32,208,290	28,740,739	28,630,984
TOTAL BEG. BALANCE & INCOME	\$ 31,276,808	\$ 32,208,290	\$ 28,740,739	\$ 28,630,984
Estimated Expenditures				
7300 Transfers Out	\$ 5,000	\$ 55,000	\$ 5,000	\$ 106,539
7500 Student Fin. Aid	31,271,808	32,153,290	28,735,739	28,508,845
7501 Scholarships	<u> </u>	<u> </u>	<u> </u>	<u>15,600</u>
TOTAL EXPENDITURES	\$ <u>31,276,808</u>	\$ <u>32,208,290</u>	\$ <u>28,740,739</u>	\$ <u>28,630,984</u>
ENDING FUND BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>