



2024 - 2025 Adopted Budget

As Presented to the Board of Trustees on
September 5, 2024

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www.cmccd.edu



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MISSION STATEMENT

Our mission is to provide educational opportunities for diverse desert communities and beyond through a comprehensive curriculum and support services that demonstrate ***a passion for the success of every individual student***. Copper Mountain College offers high quality, affordable instruction that enables students to attain mastery in basic skills and career development, as well as building pathways to associate degrees, certificates, and university transfer, and personal enrichment.

VISION STATEMENT

Copper Mountain College will be the educational and cultural center of the Morongo Basin. Through cooperative efforts with the community and within the college, we will develop innovative curricula matched to the needs of our students to prepare them to achieve their educational, employment, and lifelong learning goals.

EQUITY STATEMENT

Copper Mountain College commits to closing the achievement and opportunity gaps that exist in the education system by intentionally focusing on disproportionately impacted and historically marginalized student groups. The college further commits to breaking down existing systemic barriers, fostering equal opportunity, and providing access to quality higher education for all students.

CHIEF BUSINESS OFFICER'S MESSAGE TO THE BOARD OF TRUSTEES

I am pleased to present to the Board of Trustees of Copper Mountain Community College District the proposed Adopted Budget for the 2024-2025 fiscal and academic year. This budget reflects our continued efforts towards strong financial sustainability and an ongoing commitment to student success. For several years, we have maintained healthy fund balances and, more recently, successfully funded our OPEB retiree benefits liability and provided additional resources to the Capital Outlay fund. We are confident that this will position us to continue offering high-quality education and support services to our students.

This sound financial footing allows us to invest in new programs, enhance our student services, and expand opportunities that directly impact student achievement and success. We remain committed to being responsible stewards of the public's trust and resources, ensuring that every dollar is spent with the goal of benefiting our students and our community.

Thank you for your continued support of Copper Mountain College. Together, we are shaping the future of education in our region.

Sincerely,



Meredith Plummer
Chief Business Officer



CCC SYSTEM BUDGET HIGHLIGHTS

On June 26, 2024, Governor Newsom signed the Budget Act of 2024. This budget reflects a 4.2% decrease in expenditures over the prior State budget in 2023-24. The State's efforts to replenish its reserves over the last several years have been able to mitigate the impacts from a projected budget deficit of approximately \$45 billion. The budget's impact to the California Community College system focuses its attention on stabilization in the midst of fiscal uncertainty, providing resources from reserves and operational savings to ensure CCC system districts received minimal to no significant reductions to programs and services funding, in contrast to the Cal State and UC systems who will likely receive base funding cuts in 2024-25.

The enacted budget includes \$143 million in ongoing funding for the Student Centered Funding Formula (SCFF), including a \$100 million allocation for a 1.07% cost-of-living adjustment (COLA), \$13 million for COLA on some categorical funding, and \$28 million for enrollment growth opportunities. Funding provisions continue to support the Chancellor's Office Vision 2030 priorities.

In June 2024, the Second Principal Apportionment (P2) for the fiscal year 2023-2024 was released applying an 8.7404% deficit factor to Total Computational Revenue (TCR) calculations, resulting in a reduction to available revenues of approximately \$763 million to community college districts. Advanced Apportionment was released in July 2024 for the 2024-25 fiscal year that applied a 2.4052% deficit factor to available TCR estimates, or approximately \$211 million to the CCC system. The 2024 Budget Act also includes a \$243.7 million in deferrals to 2025-26, and a deferral repayment of \$446.4 million in 2024-25 for the 2023-24 SCFF

The Hold Harmless Provision enacted in 2018-19 that districts will "receive no less than their 2017-18 Total Computational Revenue (TCR) plus applicable cumulative annual cost of living adjustments through 2024-25." The 2022 Budget act modified this provision. Beginning in 2025-26, the Hold Harmless provision will no longer reflect impacts from COLA. Furthermore, the provision is establishing a new "funding floor" for that year. The TCR for 2024-25 will become the new Hold Harmless minimum funding level.

Student Centered Funding Formula (SCFF) Overview (CCCCO): The Student Centered Funding Formula is used to calculate the district's Total Computational Revenue (TCR) for the fiscal year. The TCR is comprised of State General Apportionment, Property Tax Revenues, Local Tuition Fee Revenues, and the Education Protection Account (EPA).

From the California Community College's Chancellor's Office (CCCCO): The Student Centered Funding Formula is all about ensuring community colleges are funded, at least in part, in how well their students are faring. It is upending how California's community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- [70% of TCR] A base allocation, which largely reflects enrollment.
- [20% of TCR] A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- [10% of TCR] A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of student who have attained the regional living wage.

The Student Centered Funding Formula's metrics are in line with the goals and commitment set forth in the California Community Colleges' *Vision for Success* and can have a profound impact closing achievement gaps and boosting key student success outcomes.

ADOPTED BUDGET FY 2024-2025 GENERAL FUND (FUND 01 UNRESTRICTED)

The General Fund Unrestricted budget is used to support the instructional, operational, and departmental functions and services of the college, such as Classroom Instruction, Student Services, Facilities & Operations, Business Services, Human Resources, and Information Technology. These funds are discretionary in nature and transactions that are not required to be recorded in other funds are thus recorded in General Fund Unrestricted sources. The General Fund, or Unrestricted Fund, receives its funding through state apportionment, unrestricted lottery, interest income, tuition fees, and other state and local resources.

It is within the scope of the Board of Trustees to elect to designate unrestricted funds for specific purposes or future plans and operating purposes. The Board also establishes a designated fund reserve for contingency planning, in accordance with Board Policy 6250 Budget Management.

Board Policy 6250 Budget Management

The budget for Copper Mountain Community College District shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Effective December 1, 2022, the district shall maintain a minimum unrestricted general fund reserve for contingencies equivalent to two (2) months of total general fund operating expenditures.

Each fiscal year, revenues accruing to the district in excess of amounts budgeted shall be added to the district's ending fund balance for contingencies, designation, or budget appropriation in accordance with the policies and procedures of the district and Board of Trustees.

Any fiscal decisions that cause the district to fall below the minimum reserve must be approved by the Board of Trustees

General Fund (Unrestricted) Revenue Assumptions: The following assumptions are applicable to the development of the FY 2024-2025 Adopted Budget for Unrestricted Revenues:

1. SCFF Cost of Living Adjustment (COLA) = 1.07%
2. Advanced Apportionment Estimates (as reflected in Exhibit R issued on July 24, 2024):

Basic Allocation	\$	8,578,537		
FTES Allocation	\$	7,686,768		
Total Base Allocation			\$	16,265,305
Supplemental Allocation			\$	2,523,954
Student Success Allocation			\$	1,308,394
Total 2024-2025 SCFF	A		\$	20,097,653
2023-24 SCFF + COLA	B		\$	20,561,063
2024-25 Hold Harmless	C		\$	16,769,758
*Funding based on highest of A, B, and C amounts				

3. A Deficit Factor can be applied to systemwide and district Total Computational Revenue calculations. A Deficit Factor reflects a shortfall of the State's ability to fund the SCFF. It is a percentage of revenue adjustments shared by community colleges in the system. At Advanced Apportionment, the Deficit Factor on Total Computational Revenue is calculated at 2.4052%.

State General Apportionment	\$	15,491,322	
Property Tax Revenue	\$	2,757,018	
Enrollment Fees Revenue	\$	308,363	
Education Protection Account (EPA)	\$	1,509,835	
Total Computational Revenue (TCR)*	\$	20,066,538	
*Deficit Factor Impact			
	\$	(494,525)	
(\$20,561,063 - \$494,525 = \$20,066,538)			

General Fund (Unrestricted) Expenditure Assumptions: The following assumptions are applicable to the development of the FY 2024-2025 Adopted Budget for Unrestricted Expenditures:

1. Cost of step advancement for district employees.
2. STRS Employer Contribution Rate = 19.10% (unchanged from prior year)
3. PERS Employer Contribution Rate = 27.70%
4. Annual increases to Health & Welfare benefits (est. 5% adjustment)
5. Contractual maintenance, licensing, and other operating and service cost increases.

FY 2024-2025 Adopted Budget (Fund 01 Unrestricted)

	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Tentative to Adopted
General Fund Revenues:				
Federal Revenues				
<i>Pell Admin Cost Allowance</i>	\$ 4,440.00	\$ 6,000.00	\$ 6,000.00	\$ -
Total Federal Revenue:	\$ 4,440.00	\$ 6,000.00	\$ 6,000.00	\$ -
Total Computational Revenues (TCR):				
<i>State General Apportionment</i>	\$ 14,391,103.00	\$ 15,160,488.00	\$ 15,491,322.00	\$ 330,834.00
<i>Property Tax Revenue</i>	\$ 2,781,005.68	\$ 2,336,996.00	\$ 2,757,018.00	\$ 420,022.00
<i>Education Protection Act</i>	\$ 926,069.27	\$ 2,591,740.00	\$ 1,509,835.00	\$ (1,081,905.00)
<i>Enrollment Fees</i>	\$ 136,949.40	\$ 231,973.00	\$ 308,363.00	\$ 76,390.00
Total TCR:	\$ 18,235,127.35	\$ 20,321,197.00	\$ 20,066,538.00	\$ (254,659.00)
Other State & Local Revenues:				
<i>Unrestricted Lottery</i>	\$ 392,138.44	\$ 250,000.00	\$ 300,000.00	\$ 50,000.00
<i>California Promise (BOGG) Admin</i>	\$ 18,565.00	\$ 18,565.00	\$ 18,565.00	\$ -
<i>Full-Time Faculty Hiring</i>	\$ 209,111.00	\$ 209,111.00	\$ 209,111.00	\$ -
<i>PT Faculty Compensation</i>	\$ 82,697.00	\$ 83,802.00	\$ 81,367.00	\$ (2,435.00)
<i>Part Time Faculty Office Hours</i>	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -
<i>CC Mandated Program Block Grant</i>	\$ 50,550.00	\$ 50,500.00	\$ 50,500.00	\$ -
<i>NonResident Tuition</i>	\$ 4,052.00	\$ 14,000.00	\$ 14,000.00	\$ -
<i>Foundation Reimbursable (GF)</i>	\$ 201,005.45	\$ 212,095.92	\$ 212,095.92	\$ -
<i>Commissions</i>	\$ 6,219.31	\$ 13,000.00	\$ 13,000.00	\$ -
<i>Other</i>	\$ 1,935,595.92	\$ 445,300.00	\$ 451,754.61	\$ 6,454.61
Total Other State & Local Revenues:	\$ 2,899,934.12	\$ 1,376,373.92	\$ 1,430,393.53	\$ 54,019.61
Prior Year Recalculations (R1):	\$ 1,745,389.00			\$ -
Total Revenues:	\$ 22,884,890.47	\$ 21,703,570.92	\$ 21,502,931.53	\$ (200,639.39)

General Fund Expenditures:

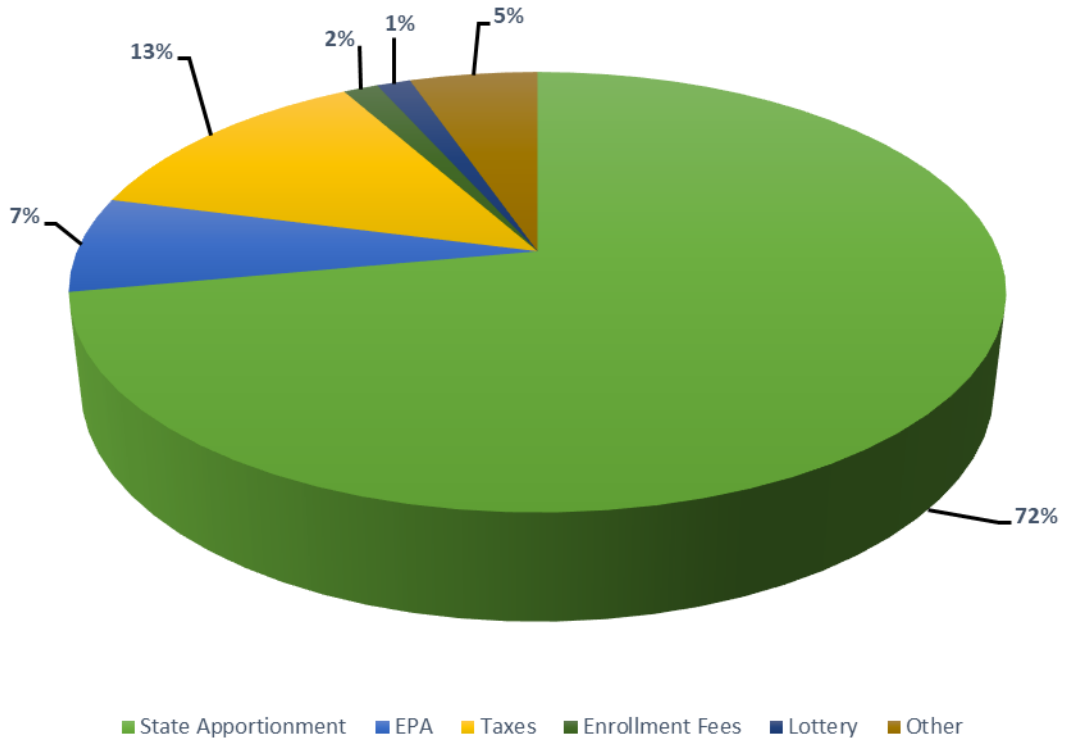
<i>Certificated Salaries</i>	\$ 7,471,622.97	\$ 8,129,180.74	\$ 8,190,396.46	\$ 61,215.72
<i>Classified Salaries</i>	\$ 3,856,605.26	\$ 4,344,141.28	\$ 4,344,141.28	-
<i>Employee Benefits</i>	\$ 4,877,072.97	\$ 5,684,778.10	\$ 5,713,310.40	\$ 28,532.30
<i>Supplies and Materials</i>	\$ 126,193.88	\$ 255,200.00	\$ 255,200.00	-
<i>Other Operating Costs and Services</i>	\$ 2,762,948.89	\$ 2,702,600.00	\$ 2,757,000.00	\$ 54,400.00
<i>Capital Outlay</i>	\$ 271,226.40	\$ 376,000.00	\$ 376,000.00	-

Total Expenditures: \$ 19,365,670.37 \$ 21,491,900.12 \$ 21,636,048.14 \$ 144,148.02

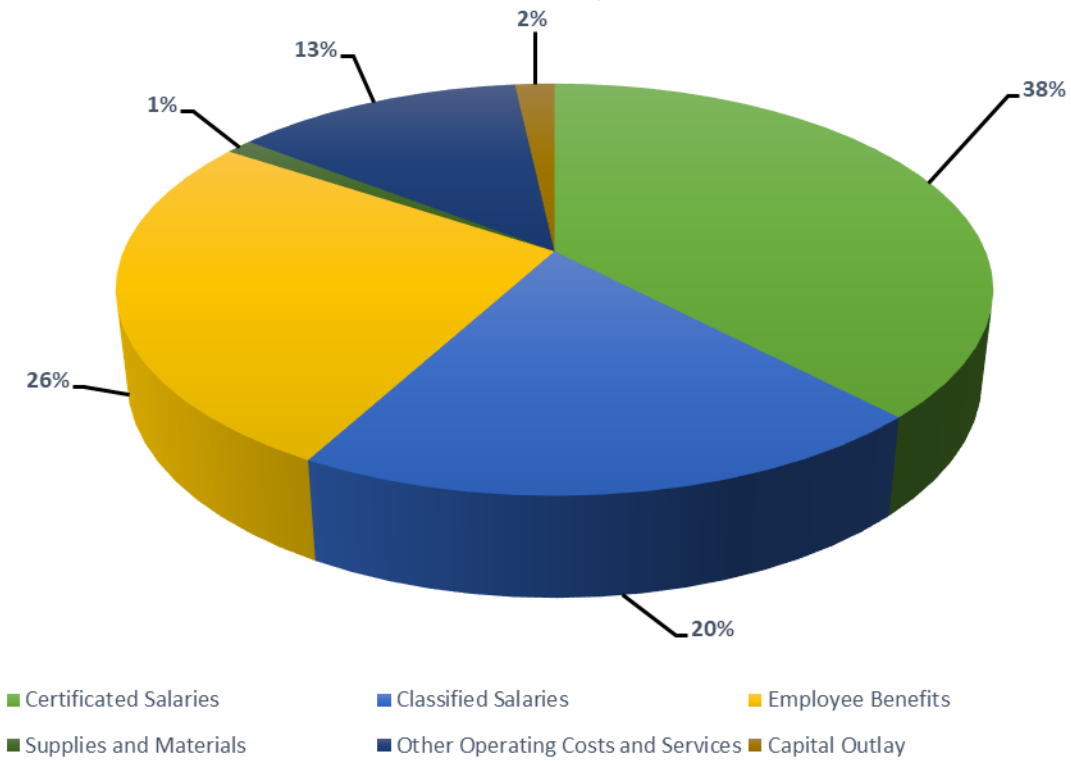
Over (Short) \$ 3,519,220.10 \$ 211,670.80 \$ (133,116.61) \$ (344,787.41)

	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted
Beginning Balance	\$ 11,624,660.77	\$ 10,663,381.47	\$ 13,959,722.27
<i>Restatements/Auditor Adjustments</i>	\$ (184,158.60)		
Adjusted Beginning Balance	\$ 11,440,502.17	\$ 10,663,381.47	\$ 13,959,722.27
<i>Net Incr/(Decr) to Fund Balance (Budget)</i>	\$ 3,519,220.10	\$ 211,670.80	\$ (133,116.61)
<i>Transfer to Fund 41 (23/24)</i>	\$ (1,000,000.00)		
Ending Fund Balance	\$ 13,959,722.27	\$ 10,875,052.27	\$ 13,826,605.66
Designations:			
<i>STRS/PERS Liability Held Aside</i>	\$ 500,000.00	\$ -	\$ 400,000.00
<i>Board of Trustee Reserve (BP6250)</i>	\$ 3,259,171.63	\$ 3,581,983.35	\$ 3,606,008.02
<i>Undesignated Fund Balance</i>	\$ 10,200,550.64	\$ 7,293,068.92	\$ 9,820,597.64
Ending Fund Balance	\$ 13,959,722.27	\$ 10,875,052.27	\$ 13,826,605.66
	71.39%	50.60%	63.91%

Unrestricted Revenues



Unrestricted Expenditures



50 PERCENT LAW COMPLIANCE

“There shall be expended during each fiscal year for payment of salaries of classroom instructors by a community college district, 50 percent of the district’s current expense of education” (California Education Code, Section 84362d).

The “50 Percent Law”, as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs. The *Annual Financial and Budget Report* (CCFS-311) includes actual data on the district’s current expense of education and compliance with the 50% Law.

The California Community Colleges Budget and Accounting Manual further defines current expense of education: The Unrestricted General Fund expenditures of a community college district in Objects of Expenditure 1000 through 5000 and 6400 (Equipment Replacement Sub-object) for activity codes 0100 through 6700 for the calculation of compliance with the 50% Law. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

The following details the current state of compliance of the General Fund Unrestricted Budget with the 50% Law. Based on the current budget projections, the 50% calculation for 2024-2025 complies at 58.96%.

Budget Analysis of 50% Law Compliance

Budget Year 2024-2025

	Positive Activities (0100-5900 & 6110)	All Activities (0100-6799)	Excluded Activities (6800-7390)	TOTAL
Certificated Salaries (1000)				
1100 - FT Certificated Instructional	\$ 3,870,658.42	\$ 3,870,658.42	\$ -	\$ 3,870,658.42
1300 - PT Certificated Instructional	\$ 1,933,122.00	\$ 1,933,122.00	\$ -	\$ 1,933,122.00
1200 - FT Certificated Noninstructional	[REDACTED]	\$ 1,472,319.62	\$ 510,686.42	\$ 1,983,006.04
1400 - PT Certificated Noninstructional	[REDACTED]	\$ 366,810.00	\$ 36,800.00	\$ 403,610.00
Subtotal Certificated Salaries	5,803,780.42	7,642,910.04	547,486.42	\$ 8,190,396.46
Classified Salaries (2000)				
2100 - FT Noninstructional	[REDACTED]	\$ 2,614,587.97	\$ 1,366,533.47	\$ 3,981,121.44
2300 - PT Noninstructional	[REDACTED]	\$ 269,785.80	\$ -	\$ 269,785.80
2200 - FT Instructional Aides	\$ 70,352.76	\$ 70,352.76	\$ -	\$ 70,352.76
2400 - PT Instructional Aides	\$ 22,881.28	\$ 22,881.28	\$ -	\$ 22,881.28
Subtotal Classified Salaries	\$ 93,234.04	\$ 2,977,607.81	\$ 1,366,533.47	\$ 4,344,141.28
Employee Benefits (3000s)	\$ 2,659,920.95	\$ 4,954,439.31	\$ 1,058,871.09	\$ 6,013,310.40
Supplies & Materials (4000s)	[REDACTED]	\$ 234,400.00	\$ 20,800.00	\$ 255,200.00
Other Operating (5000s)	\$ 70,850.00	\$ 2,582,100.00	\$ 174,900.00	\$ 2,757,000.00
Equipment Replacement (6400s)	[REDACTED]	\$ 6,000.00	\$ 212,000.00	\$ 218,000.00
Total Expenditures Prior to Exclusions	\$ 8,627,785.41	\$ 18,397,457.16	\$ 3,380,590.98	\$ 21,778,048.14
Exclusions: Leases (5060)	[REDACTED]	\$ 83,500.00	\$ -	\$ 83,500.00
Exclusions: Unrestricted Lottery	[REDACTED]	\$ 300,000.00	\$ -	\$ 300,000.00
Total Exclusions	[REDACTED]	\$ 383,500.00	\$ -	\$ 383,500.00
Total for ECS 84362, 50% Law <small>(Total Expenditures Less Total Exclusions)</small>	\$ 8,627,785.41	\$ 18,013,957.16	\$ 3,380,590.98	\$ 21,394,548.14

% of CEE: 0.589596768 100.00%

50% of Current Expense of Education: \$ 7,316,683.09

Difference Between YTD Actual and 50% \$ 1,311,102.32

Disclosures:

1. STRS On-Behalf Calculation for 2024-2025 estimates included.
2. District reviews potential "backfill" opportunities with restricted funding sources for instructional supplies and equipment. Impact on 50% not yet known.

ADOPTED BUDGET FY 2024-2025 GENERAL FUND (FUND 01 RESTRICTED)

The primary purpose for Restricted Funded Programs is to support, develop, enhance, and improve the educational experiences and successes of students. The funding sources are restricted by law, regulations, or other agencies to be used for specified purposes with strict reporting and use guidelines as determined by their origin.

Federal programs include Federal Work Study, Federal Supplemental Educational Opportunity Grant (FSEOG), Carl D. Perkins IV Career and Technical Education, CTE Transitions, Temporary Assistance for Needy Families (TANF), and Workforce Innovation and Opportunity Act (WIOA).

State programs include Student Equity & Achievement (SEA), Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Student Financial Aid Administration (SFAA), Financial Aid Technology, Disabled Students Programs and Services (DSPS), CalWORKs, Nursing, Guided Pathways, Veterans Resource Center, Equal Employment Opportunity (EEO), California Adult Education Program (CAEP), Strong Workforce Program (Local and Regional), and Proposition 20 Restricted Lottery.

Further overview of Restricted Categorical or Grant sources may be found in the 2024-25 Compendium of Allocations and Resources found on the Chancellor's Office website under Budget News.

FY 2024-2025 Adopted Budget (Restricted)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
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Restricted Fund Revenues:

Federal Restricted Revenues:

<i>Federal Work Study</i>	\$ 154,749.00	\$ 154,749.00	\$ 150,148.18	\$ (4,600.82)
<i>Federal Work Study - Carryover</i>	\$ -	\$ -	\$ -	\$ -
<i>FSEOG</i>	\$ 10,466.82	\$ 28,790.00	\$ 28,790.50	\$ 0.50
<i>Perkins</i>	\$ 56,906.84	\$ 56,907.00	\$ 62,823.00	\$ 5,916.00
<i>TANF</i>	\$ 28,095.97	\$ 36,967.00	\$ 36,175.00	\$ (792.00)
<i>Veteran Affairs</i>	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
<i>Veteran Affairs - Carryover</i>	\$ -	\$ -	\$ 656.00	\$ 656.00
<i>WIOA</i>	\$ 59,644.39	\$ 161,092.00	\$ 167,669.00	\$ 6,577.00
<i>HEERF II</i>	\$ 401,449.52	\$ 15,747.90	\$ 15,747.90	\$ -
Total Federal Revenue:	\$ 711,312.54	\$ 455,252.90	\$ 463,009.58	\$ 7,756.68

State Restricted Revenues:

<i>Restricted Lottery</i>	\$ 91,984.25	\$ 70,000.00	\$ 70,000.00	\$ -
<i>Restricted Lottery - Carryover</i>	\$ -	\$ -	\$ 383,348.14	\$ 383,348.14
<i>CalWORKS</i>	\$ 172,260.71	\$ 212,637.00	\$ 205,240.00	\$ (7,397.00)
<i>CalWORKS - Carryover</i>	\$ 30,821.84	\$ -	\$ 38,125.29	\$ 38,125.29
<i>Zero Cost Textbook Program - Carryover</i>	\$ -	\$ 82,881.31	\$ 82,881.31	\$ -
<i>Seamless Transfer Grant</i>	\$ 48,695.00	\$ -	\$ -	\$ -
<i>Student Transfer & Achievement - Carryover</i>	\$ -	\$ 548,695.00	\$ 565,217.00	\$ 16,522.00
<i>Veterans Resource Center</i>	\$ 41,376.00	\$ 41,376.00	\$ 41,376.00	\$ -
<i>Veterans Resource Center - Carryover</i>	\$ 4,553.34	\$ 4,577.79	\$ 44,924.67	\$ 40,346.88
<i>Institutional Effectiveness Grant - Carryover</i>	\$ 38,225.00	\$ 150,000.00	\$ 135,819.54	\$ (14,180.46)
<i>Financial Aid Technology</i>	\$ 41,487.00	\$ 41,487.00	\$ 41,393.00	\$ (94.00)
<i>Financial Aid Technology - Carryover</i>	\$ 48,856.26	\$ -	\$ 23,090.81	\$ 23,090.81
<i>SFAA (Financial Aid)</i>	\$ 127,742.00	\$ 133,722.52	\$ 121,700.00	\$ (12,022.52)
<i>SFAA (Financial Aid) - One-Time</i>	\$ -	\$ -	\$ 72,711.00	\$ 72,711.00
<i>Dreamer Resource Liaison</i>	\$ 56,778.78	\$ 56,808.00	\$ 56,014.00	\$ (794.00)
<i>Dreamer Resource Liaison - Carryover</i>	\$ -	\$ 15,466.32	\$ 59,350.22	\$ 43,883.90
<i>California College Promise Program</i>	\$ 62,061.00	\$ 62,061.00	\$ 140,193.00	\$ 78,132.00
<i>California College Promise Program - Carryover</i>	\$ 25,228.87	\$ 10,526.36	\$ 20,078.13	\$ 9,551.77
<i>Student Success Completion Grant</i>	\$ 521,721.00	\$ 543,936.00	\$ 582,286.00	\$ 38,350.00
<i>Student Success Completion Grant - Carryover</i>	\$ -	\$ -	\$ 676,732.00	\$ 676,732.00
<i>SB85 - Emergency Financial Assistance - Carryover</i>	\$ 2,200.00	\$ 10,000.00	\$ 9,976.00	\$ (24.00)
<i>SB85 - Financial Aid Grants - Carryover</i>	\$ 194,343.00	\$ -	\$ -	\$ -
<i>SB85 - Outreach - Carryover</i>	\$ 40,980.00	\$ -	\$ -	\$ -
<i>LGBTQ+ Student Support</i>	\$ 19,182.90	\$ 30,626.00	\$ 29,858.00	\$ (768.00)
<i>LGBTQ+ Student Support - Carryover</i>	\$ -	\$ -	\$ 43,460.04	\$ 43,460.04
<i>Mental Health Support Program</i>	\$ 99,156.00	\$ 99,156.00	\$ 125,272.00	\$ 26,116.00
<i>Mental Health Support Program - Carryover</i>	\$ 11,794.28	\$ 80,000.00	\$ 130,925.48	\$ 50,925.48
<i>Retention and Enrollment Outreach - Carryover</i>	\$ 160,402.69	\$ 135,224.93	\$ 162,137.73	\$ 26,912.80
<i>Basic Needs Centers</i>	\$ 176,320.00	\$ 176,320.00	\$ 171,060.00	\$ (5,260.00)
<i>Basic Needs Centers - Carryover</i>	\$ 19,353.35	\$ 98,911.08	\$ 282,490.37	\$ 183,579.29
<i>Student Food & Housing Support - Carryover</i>	\$ 65,767.08	\$ 300,000.00	\$ 411,304.92	\$ 111,304.92
<i>NextUP</i>	\$ 91,141.11	\$ 146,501.00	\$ 172,343.00	\$ 25,842.00
<i>NextUP - Carryover</i>	\$ -	\$ -	\$ 176,277.10	\$ 176,277.10
<i>MESA Program</i>	\$ 89,119.02	\$ 280,000.00	\$ 280,000.00	\$ -
<i>MESA Program - Carryover</i>	\$ -	\$ 500,000.00	\$ 776,138.73	\$ 276,138.73
<i>CCC Equitable Placement & Comp. Grant - Carryover</i>	\$ 40,604.14	\$ 218,597.00	\$ 217,992.86	\$ (604.14)
<i>Student Equity & Achievement</i>	\$ 818,220.66	\$ 963,852.00	\$ 963,852.00	\$ -
<i>Student Equity & Achievement - Carryover</i>	\$ -	\$ -	\$ 263,747.97	\$ 263,747.97
<i>Guided Pathways</i>	\$ 235,663.35	\$ -	\$ -	\$ -

EOPS	\$	561,410.00	\$	567,417.00	\$	553,263.00	\$	(14,154.00)
CARE	\$	125,730.46	\$	219,346.00	\$	197,642.00	\$	(21,704.00)
CARE - Carryover	\$	-	\$	-	\$	103,487.35	\$	103,487.35
DSPS	\$	448,966.00	\$	453,770.00	\$	450,247.00	\$	(3,523.00)
DSPS - Carryover	\$	74,608.68	\$	69,510.67	\$	52,327.50	\$	(17,183.17)
DSPS (Access to Print)	\$	10,191.00	\$	10,144.00	\$	10,194.00	\$	50.00
Strong Workforce Program Local Projects	\$	357,422.72	\$	479,511.94	\$	396,986.07	\$	(82,525.87)
Strong Workforce Program Regional Projects	\$	358,380.34	\$	333,578.00	\$	333,578.00	\$	-
CAEP	\$	999,080.00	\$	1,006,673.00	\$	1,009,771.00	\$	3,098.00
CAEP - Carryover	\$	172,214.01	\$	-	\$	192,055.19	\$	192,055.19
Culturally Competent Faculty ProDev - Carryover	\$	9,143.09	\$	40,000.00	\$	41,291.91	\$	1,291.91
Classified Development - Carryover	\$	-	\$	3,157.52	\$	3,157.52	\$	-
Campus Safety	\$	5,685.45	\$	7,000.00	\$	5,953.55	\$	(1,046.45)
Equal Employment Opportunity	\$	56,261.88	\$	138,888.00	\$	-	\$	(138,888.00)
Equal Employment Opportunity - Carryover	\$	-	\$	-	\$	167,694.19	\$	167,694.19
EEO Best Practices - Carryover	\$	-	\$	208,333.00	\$	208,333.00	\$	-
Technology and Data Security	\$	28,190.90	\$	-	\$	175,000.00	\$	175,000.00
Technology and Data Security - Carryover	\$	-	\$	300,000.00	\$	666,353.35	\$	366,353.35
Rural Technology Program - Carryover	\$	-	\$	19,536.48	\$	19,536.48	\$	-
H RTP Health Grant	\$	238,856.26	\$	140,000.00	\$	184,641.74	\$	44,641.74
H RTP 1 Grant	\$	69,663.49	\$	135,000.00	\$	132,918.51	\$	(2,081.49)
Nursing Program	\$	93,448.15	\$	99,451.00	\$	-	\$	(99,451.00)
Nursing Program - Carryover	\$	-	\$	-	\$	6,002.43	\$	6,002.43
Physical Plant & Instructional Support	\$	31,718.00	\$	-	\$	-	\$	-
Physical Plant & Instructional Support - Carryover	\$	733,788.69	\$	2,036,790.77	\$	2,009,338.69	\$	(27,452.08)
Student Housing Feasibility Study - Carryover	\$	-	\$	3,336.06	\$	3,336.06	\$	-
CEC Grant - Carryover	\$	249.98	\$	647.04	\$	447.05	\$	(199.99)
COVID-19 Recovery Block Grant - Carryover	\$	71,558.13	\$	100,000.00	\$	100,541.99	\$	541.99
Total State Restricted Revenues:	\$	7,822,605.86	\$	11,385,452.79	\$	14,601,413.89	\$	3,215,961.10

Local Restricted Revenues:

	\$	26,214.10	\$	306,826.32	\$	347,187.08	\$	40,360.76
Total Local Restricted Revenues:	\$	26,214.10	\$	306,826.32	\$	347,187.08	\$	40,360.76

Total Restricted Revenues: \$ 8,560,132.50 \$ 12,147,532.01 \$ 15,411,610.55 \$ 3,264,078.54

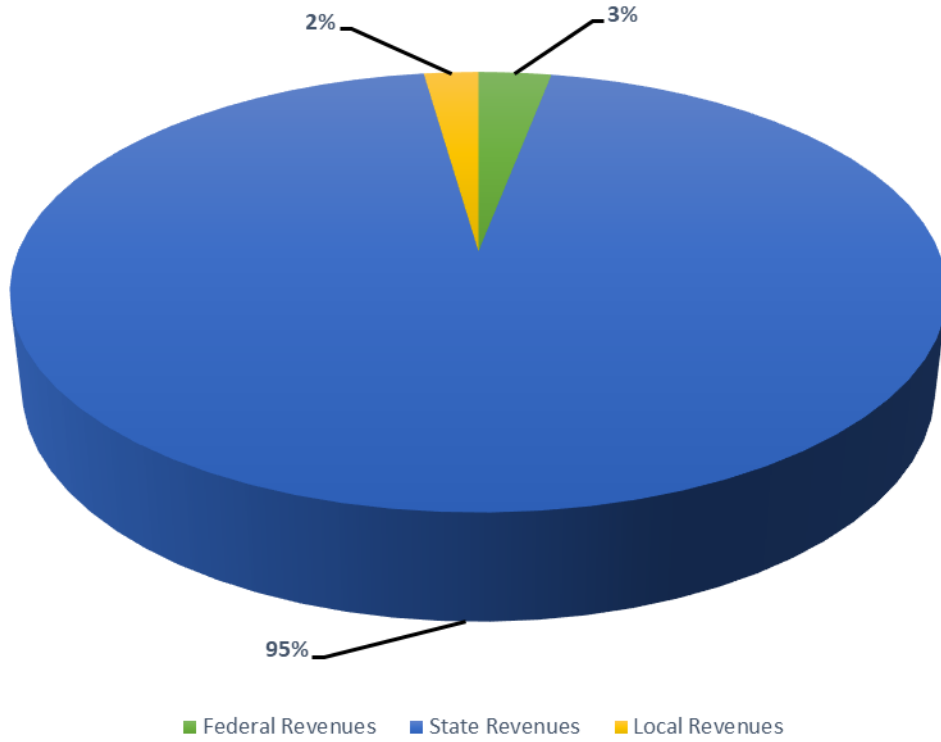
Restricted Fund Expenditures:

Certificated Salaries	\$	1,945,469.27	\$	1,795,832.66	\$	1,734,396.63	\$	(61,436.03)
Classified Salaries	\$	917,534.79	\$	1,294,026.26	\$	1,382,154.23	\$	88,127.97
Employee Benefits	\$	945,507.33	\$	1,301,732.55	\$	1,273,200.25	\$	(28,532.30)
Supplies and Materials	\$	403,311.14	\$	130,893.28	\$	188,322.33	\$	57,429.05
Other Operating Costs and Services	\$	1,612,463.33	\$	4,252,541.01	\$	6,546,913.96	\$	2,294,372.95
Capital Outlay	\$	1,517,837.37	\$	2,302,327.25	\$	2,501,941.15	\$	199,613.90
Other Outgo	\$	1,218,009.27	\$	1,070,179.00	\$	1,784,682.00	\$	714,503.00

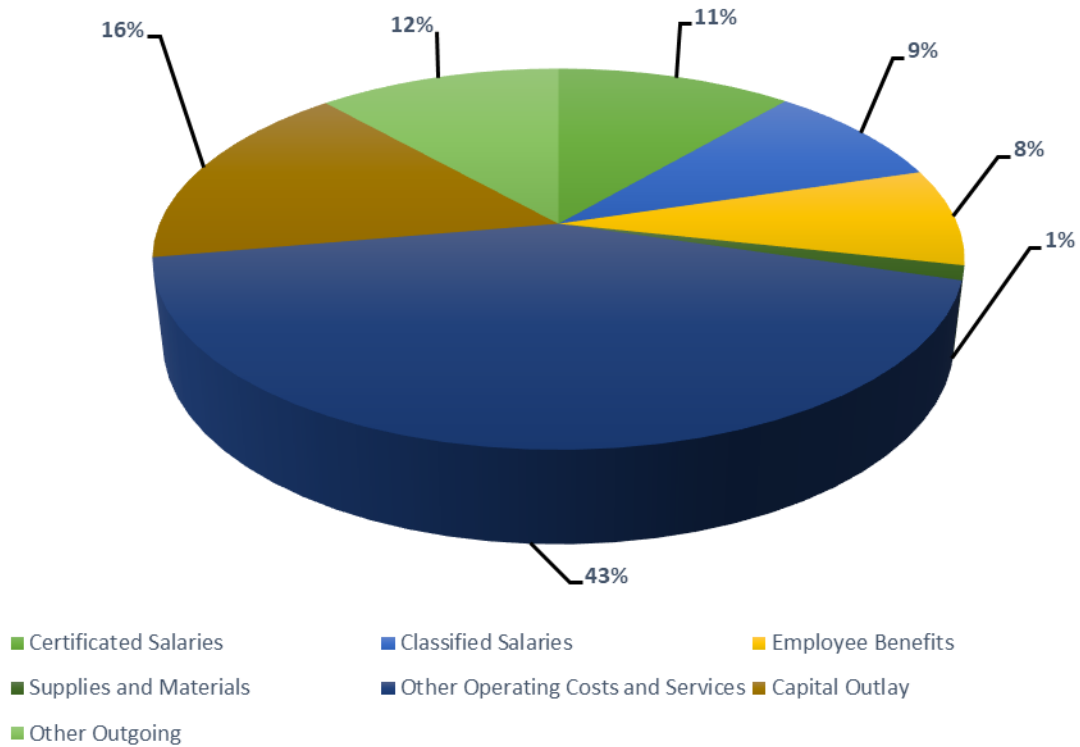
Total Restricted Expenditures: \$ 8,560,132.50 \$ 12,147,532.01 \$ 15,411,610.55 \$ 3,264,078.54

Over (Short) \$ - \$ - \$ - \$ -

Restricted Revenues



Restricted Expenditures



ADOPTED BUDGET FY 2024-2025 BOND INTEREST AND REDEMPTION FUND (FUND 21)

The Bond Interest and Redemption Fund is the designated fund referred to in *Education Code* Sections 15146, 15234, 15235, 15250, 15251, and 15253 as the interest and sinking fund. This fund is to be used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. At year end the county auditor will provide the accounting for the revenues and related expenditures to the district.

Unless otherwise specified in the bond issue, any money paid into this fund from taxes and other sources and remaining after the payment of all bonds and coupons payable from this fund, or which is in excess of an amount sufficient to pay all unpaid bonds and coupons payable from this fund, shall be transferred to the district's General Fund - Unrestricted upon order of the county auditor (*EC §15234*). Such funds are recharacterized as local property tax revenue for general operating support and are to be subtracted from total revenues in determining apportionment allocations. (**Budget and Accounting Manual, 2012, Chapter 2, p. 2-9**)

FY 2024-2025 Adopted Budget (Fund 21 Bond Interest and Redemption Fund)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 21 Revenues:				
<i>State Fund 21 Revenues</i>	\$ 10,732.36	\$ 10,000.00	\$ 10,000.00	\$ -
<i>Local Fund 21 Revenues</i>	\$ 1,538,243.34	\$ 1,290,000.00	\$ 1,290,000.00	\$ -
Total Fund 21 Revenues:	\$ 1,548,975.70	\$ 1,300,000.00	\$ 1,300,000.00	\$ -
Fund 21 Expenditures:				
<i>Debt Redemption</i>	\$ 929,278.30	\$ 800,000.00	\$ 800,000.00	\$ -
<i>Debt Service Charges</i>	\$ 475,644.10	\$ 500,000.00	\$ 500,000.00	\$ -
			\$	\$ -
Total Fund 21 Expenditures:	\$ 1,404,922.40	\$ 1,300,000.00	\$ 1,300,000.00	\$ -
Over (Short)	\$ 144,053.30	\$ -	\$ -	\$ -

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	\$ 1,581,137.15	\$ 1,725,190.45
<i>Restatements/Auditor Adjustments</i>		
Adjusted Beginning Balance	\$ 1,581,137.15	\$ 1,725,190.45
<i>Net Incr/(Decr) to Fund Balance (Budget)</i>	\$ 144,053.30	\$ -
Ending Fund Balance	\$ 1,725,190.45	\$ 1,725,190.45

ADOPTED BUDGET FY 2024-2025 CAPITAL OUTLAY PROJECTS FUND (FUND 41)

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects. In general, this fund shall be established and maintained in the appropriate county treasury and moneys shall be used only for capital outlay purposes.

The Capital Outlay Projects Fund is used to account for the receipt and expenditure of State Funded capital projects, scheduled maintenance projects. **(Budget and Accounting Manual, 2012, Chapter 2, p. 2-16)**

FY 2024-2025 Adopted Budget (Fund 41 Capital Outlay Projects Fund)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 41 Revenues:				
Description:				
<i>Interest Income</i>	\$ 5,102.14	\$ 2,000.00	\$ 10,000.00	\$ 8,000.00
<i>Interfund Transfers</i>	\$ 1,000,000.00	\$ -	\$ -	\$ -
			\$	\$
Total Fund 41 Revenues:	\$ 1,005,102.14	\$ 2,000.00	\$ 10,000.00	\$ 8,000.00
Fund 41 Expenditures:				
Description:				
<i>Building Improvements</i>	\$ -	\$ -	\$ -	\$ -
			\$	\$
			\$	\$
Total Fund 41 Expenditures:	\$ -	\$ -	\$ -	\$ -
Over (Short)	\$ 1,005,102.14	\$ 2,000.00	\$ 10,000.00	\$ 8,000.00

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	\$ 29,165.84	\$ 1,034,267.98
<i>Restatements/Auditor Adjustments</i>		
Adjusted Beginning Balance	\$ 29,165.84	\$ 1,034,267.98
<i>Net Incr/(Decr) to Fund Balance (Budget)</i>	\$ 1,005,102.14	\$ 10,000.00
Ending Fund Balance	\$ 1,034,267.98	\$ 1,044,267.98

ADOPTED BUDGET FY 2024-2025 STUDENT REPRESENTATION FEE FUND (FUND 72)

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC §76060.5* that provides for a student representation fee of one dollar per semester. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

Fees collected pursuant to *EC §76060.5* shall be under the custody of the district's chief fiscal officer and, subject to approval of the governing board, shall be deposited or invested in one or more of the following ways: in an insured bank, state-chartered savings and loan association, credit union, centralized State Treasury system, or other depository or investment as authorized by *EC §76063*.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body organization consistent with the requirements of *EC §76063*. Each disbursement shall be subject to the approval of:

1. An employee of the district designated by the governing board;
2. The academic employee who is the designated advisor of the particular student body organization; and
3. A representative of the particular student body organization.

(Budget and Accounting Manual, 2012 Edition, Chapter 2, p. 2-30)

FY 2024-2025 Adopted Budget (Fund 72 Student Representation - Local)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
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Fund 72 Revenues:

Description:				
ASCMC Student Representation Fee	\$ 1,698.80	\$ 3,200.00	\$ 3,200.00	\$ -
Interest Income	\$ 601.78	\$ 300.00	\$ 800.00	\$ 500.00
			\$	\$ -
Total Fund 72 Revenues:	\$ 2,300.58	\$ 3,500.00	\$ 4,000.00	\$ 500.00

Fund 72 Expenditures:

Description:				
ASCMC Representation (Travel/Conference)	\$ 2,254.79	\$ 3,200.00	\$ 3,200.00	\$ -
			\$	\$ -
			\$	\$ -
Total Fund 72 Expenditures:	\$ 2,254.79	\$ 3,200.00	\$ 3,200.00	\$ -
Over (Short)	\$ 45.79	\$ 300.00	\$ 800.00	\$ 500.00

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	\$ 12,210.45	\$ 12,256.24
<i>Restatements/Auditor Adjustments</i>		
Adjusted Beginning Balance	\$ 12,210.45	\$ 12,256.24
<i>Net Incr/(Decr) to Fund Balance (Budget)</i>	\$ 45.79	\$ 800.00
Ending Fund Balance	\$ 12,256.24	\$ 13,056.24

FY 2024-2025 Adopted Budget (Fund 72 Student Representation - SSSCC)

	Prior Year Actuals	Budget Year Tentative Budget	Budget Year Adopted Budget	Incr (Decr) Tentative to Adopted
Fund 72 Revenues:				
Description:				
<i>Student Senate of CA Community Colleges</i>	\$ 1,694.80	\$ 3,200.00	\$ 3,200.00	\$ -
				\$ -
				\$ -
Total Fund 72 Revenues:	\$ 1,694.80	\$ 3,200.00	\$ 3,200.00	\$ -
Fund 72 Expenditures:				
Description:				
<i>Student Senate of CA Community Colleges</i>	\$ 1,694.80	\$ 3,200.00	\$ 3,200.00	\$ -
				\$ -
				\$ -
Total Fund 72 Expenditures:	\$ 1,694.80	\$ 3,200.00	\$ 3,200.00	\$ -
Over (Short)	\$ -	\$ -	\$ -	\$ -

	Prior Year Actuals	Budget Year Adopted
Beginning Balance	\$ -	\$ -
<i>Restatements/Auditor Adjustments</i>		
Adjusted Beginning Balance	\$ -	\$ -
<i>Net Incr/(Decr) to Fund Balance (Budget)</i>	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -

SUPPLEMENTAL REPORTS – SALARY AND BENEFITS (UNRESTRICTED)

Salary and Benefit Analysis - Unrestricted and Restricted

	Unrestricted	Restricted	Total
Certificated Instructional			
Full-Time Faculty	\$ 3,870,658.42	\$ 18,088.97	\$ 3,888,747.39
Part-Time Faculty	\$ 1,933,122.00	\$ -	\$ 1,933,122.00
	\$ 5,803,780.42	\$ 18,088.97	\$ 5,821,869.39
Certificated Non-Instructional			
Administrators	\$ 1,085,978.68	\$ 314,750.93	\$ 1,400,729.61
Other Certificated Non-Instructional	\$ 1,300,637.36	\$ 1,401,556.73	\$ 2,702,194.09
	\$ 2,386,616.04	\$ 1,716,307.66	\$ 4,102,923.70
Total Certificated Salary	\$ 8,190,396.46	\$ 1,734,396.63	\$ 9,924,793.09
Classified Salary			
Classified Management	\$ 755,608.02	\$ -	\$ 755,608.02
FT Classified	\$ 3,295,866.18	\$ 832,260.39	\$ 4,128,126.57
PT Classified	\$ 292,667.08	\$ 549,893.84	\$ 842,560.92
Total Classified Salary	\$ 4,344,141.28	\$ 1,382,154.23	\$ 5,726,295.51
Employee Benefits			
STRS	\$ 1,455,107.86	\$ 286,215.43	\$ 1,741,323.29
PERS	\$ 1,291,960.58	\$ 287,466.35	\$ 1,579,426.93
Medi/FICA/UI/WC	\$ 666,955.71	\$ 142,679.72	\$ 809,635.43
Health & Welfare	\$ 1,959,586.25	\$ 488,538.75	\$ 2,448,125.00
403b Contributions	\$ 339,700.00	\$ 68,300.00	\$ 408,000.00
Total Employee Benefits	\$ 5,713,310.40	\$ 1,273,200.25	\$ 6,986,510.65
Total Salary and Benefits	\$ 18,247,848.14	\$ 4,389,751.11	\$ 22,637,599.25

Unrestricted Supplemental Budget Analysis for Salary and Benefits
Comparison of Prior Year Actuals, Tentative Budget, and Adopted Budget

	Prior Year Actuals	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Tentative to Adopted
1000 Certificated Salary				
Instructional Salary	\$ 5,459,507.51	\$ 5,742,564.70	\$ 5,803,780.42	\$ 61,215.72
Certificated Admin	\$ 1,008,330.72	\$ 1,085,978.68	\$ 1,085,978.68	\$ -
Certificated Non-Instructional Salary	\$ 1,003,784.74	\$ 1,300,637.36	\$ 1,300,637.36	\$ -
	\$ 7,471,622.97	\$ 8,129,180.74	\$ 8,190,396.46	\$ 61,215.72
2000 Classified Salary				
Classified Manager/Admin	\$ 719,523.64	\$ 755,608.02	\$ 755,608.02	\$ -
Classified Instructional Salary	\$ 82,471.24	\$ 93,234.04	\$ 93,234.04	\$ -
Classified Non-Instructional Salary	\$ 3,054,610.38	\$ 3,495,299.22	\$ 3,495,299.22	\$ -
	\$ 3,856,605.26	\$ 4,344,141.28	\$ 4,344,141.28	\$ -
3000 Employee Benefits				
STRS/PERS Instructional	\$ 1,236,336.94	\$ 1,106,649.47	\$ 1,118,341.67	\$ 11,692.20
STRS/PERS Non-Instructional	\$ 1,475,169.41	\$ 1,628,726.77	\$ 1,628,726.77	\$ -
Payroll Mandated Costs Instructional	\$ 209,266.42	\$ 178,815.62	\$ 180,658.22	\$ 1,842.60
Payroll Mandated Costs Non-Instructional	\$ 429,778.55	\$ 486,297.49	\$ 486,297.49	\$ -
Health and Welfare	\$ 1,389,833.92	\$ 1,945,988.75	\$ 1,959,586.25	\$ 13,597.50
403b Contribution	\$ 136,687.73	\$ 338,300.00	\$ 339,700.00	\$ 1,400.00
	\$ 4,877,072.97	\$ 5,684,778.10	\$ 5,713,310.40	\$ 28,532.30
Total Salary and Employee Benefits	\$ 16,205,301.20	\$ 18,158,100.12	\$ 18,247,848.14	\$ 89,748.02

Unrestricted Budget Analysis for Object 1000 - Certificated Salary

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 110000 - FULL TIME FACULTY				
FULL TIME FACULTY	\$ 3,262,881.68	\$ 3,509,442.70	\$ 3,570,658.42	\$ 307,776.74
FULL TIME FACULTY - SUB	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00	\$ (2,000.00)
FULL TIME FACULTY - OVERLOAD	\$ 190,000.00	\$ 250,000.00	\$ 250,000.00	\$ 60,000.00
FULL TIME FACULTY - ADD'L PAY	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -
Total Object 110000 - FULL TIME FACULTY	\$ 3,504,881.68	\$ 3,809,442.70	\$ 3,870,658.42	\$ 365,776.74
Object 120000 - CERT. CONTRACT, NON-INSTR				
CERTIFICATED ADMINISTRATORS	\$ 997,117.10	\$ 1,085,978.68	\$ 1,085,978.68	\$ 88,861.58
DIRECTORS/COORDINATORS	\$ 400,498.46	\$ 582,365.29	\$ 582,365.29	\$ 181,866.83
DIRECTORS/COORDINATORS-STIPEN	\$ 14,800.00	\$ -	\$ -	\$ (14,800.00)
ACADEMIC RELEASE TIME	\$ 70,000.00	\$ 20,000.00	\$ 20,000.00	\$ (50,000.00)
FULL TIME COUNSELORS	\$ 325,542.76	\$ 214,662.07	\$ 214,662.07	\$ (110,880.69)
DIVISION CHAIR	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -
Total Object 120000 - CERT. CONTRACT, NON-INSTR	\$ 1,887,958.32	\$ 1,983,006.04	\$ 1,983,006.04	\$ 95,047.72
Object 130000 - PART TIME FACULTY				
PART TIME FACULTY	\$ 1,315,584.00	\$ 1,485,744.00	\$ 1,485,744.00	\$ 170,160.00
PART TIME FACULTY - SUB	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ (15,000.00)
PART TIME FACULTY COMP	\$ 83,802.00	\$ 83,802.00	\$ 83,802.00	\$ -
PART TIME FACULTY - ADD'L PAY	\$ 140,000.00	\$ 120,000.00	\$ 120,000.00	\$ (20,000.00)
PART TIME FACULTY - SUMMER	\$ 219,264.00	\$ 228,576.00	\$ 228,576.00	\$ 9,312.00
Total Object 130000 - PART TIME FACULTY	\$ 1,788,650.00	\$ 1,933,122.00	\$ 1,933,122.00	\$ 144,472.00
Object 140000 - PT CERT NONINSTRUCTIONAL				
PT Faculty Club Advisors	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
PART-TIME LIBRARIAN	\$ 124,200.00	\$ 126,610.00	\$ 126,610.00	\$ 2,410.00
PART-TIME COACH	\$ 43,200.00	\$ 28,800.00	\$ 28,800.00	\$ (14,400.00)
PART TIME COUNSELORS	\$ -	\$ 240,200.00	\$ 240,200.00	\$ 240,200.00
Total Object 140000 - PT CERT NONINSTRUCTIONAL	\$ 167,400.00	\$ 403,610.00	\$ 403,610.00	\$ 236,210.00
Total Expenditure	\$ 7,348,890.00	\$ 8,129,180.74	\$ 8,190,396.46	\$ 841,506.46

Unrestricted Budget Analysis for Object 2000 - Classified Salary

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 210000 - CLASS CONTRACT, NON-INSTR				
BOARD OF TRUSTEES MEMBERS	\$ 17,280.00	\$ 17,280.00	\$ 17,280.00	\$ -
MANAGER/SUPERVISOR	\$ 647,106.01	\$ 738,328.02	\$ 738,328.02	\$ 91,222.01
CLASSIFIED CONTRACT	\$ 2,693,878.38	\$ 3,225,513.42	\$ 3,225,513.42	\$ 531,635.04
Total Object 210000 - CLASS CONTRACT, NON-INSTR	\$ 3,358,264.39	\$ 3,981,121.44	\$ 3,981,121.44	\$ 622,857.05
Object 220000 - CLASSIFIED CLASSROOM CONTRACT				
CLASSIFIED CLASSROOM CONTRACT	\$ 65,877.82	\$ 70,352.76	\$ 70,352.76	\$ 4,474.94
Total Object 220000 - CLASSIFIED CLASSROOM CONTRA	\$ 65,877.82	\$ 70,352.76	\$ 70,352.76	\$ 4,474.94
Object 230000 - CLASSIFIED NONINSTRUCTNL, OTHER				
PT CLASSIFIED NONINSTRUCTIONAL	\$ 339,737.88	\$ 224,785.80	\$ 224,785.80	\$ (114,952.08)
STUDENT WORKER - FED WORKSTUDY	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
Additional Hrs: PT Classified	\$ 8,000.00	\$ 3,000.00	\$ 3,000.00	\$ (5,000.00)
ON CALL SUBSTITUTES	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -
Total Object 230000 - CLASSIFIED NONINSTRUCTNL, OTI	\$ 389,737.88	\$ 269,785.80	\$ 269,785.80	\$ (119,952.08)
Object 240000 - PT CLASSIFIED CLASSROOM & AIDE				
PT CLASSIFIED CLASSROOM & AIDE	\$ 20,282.72	\$ 22,881.28	\$ 22,881.28	\$ 2,598.56
Total Object 240000 - PT CLASSIFIED CLASSROOM & AID	\$ 20,282.72	\$ 22,881.28	\$ 22,881.28	\$ 2,598.56
Total Expenditure	\$ 3,834,162.81	\$ 4,344,141.28	\$ 4,344,141.28	\$ 509,978.47

Unrestricted Budget Analysis for Object 3000 - Employee Benefits

	Prior Year Revised Budget	Budget Year Tentative	Budget Year Adopted	Incr (Decr) Prior Year to Adopted
Object 310000 - STRS-CERTIFICATED				
STRS-CERTIFICATED CLASSROOM	\$ 995,058.33	\$ 1,080,823.65	\$ 1,092,515.85	\$ 97,457.52
STRS-CLASSIFIED NON-INSTRUCT	\$ 31,973.40	\$ 75,561.51	\$ 75,561.51	\$ 43,588.11
STRS-CERTIFICATED ADMIN/SUPV	\$ 271,035.20	\$ 287,030.50	\$ 287,030.50	\$ 15,995.30
Total Object 310000 - STRS-CERTIFICATED	\$ 1,298,066.93	\$ 1,443,415.66	\$ 1,455,107.86	\$ 157,040.93
Object 320000 - PERS-CLASSIFIED				
PERS-CLASSIFIED DIRECT CLASS.	\$ 22,987.63	\$ 25,825.82	\$ 25,825.82	\$ 2,838.19
PERS-CLASSIFIED NON-INSTRUCT.	\$ 981,956.34	\$ 1,156,981.32	\$ 1,156,981.32	\$ 175,024.98
PERS-CERT ADMIN/SUPV	\$ 103,765.43	\$ 109,153.44	\$ 109,153.44	\$ 5,388.01
Total Object 320000 - PERS-CLASSIFIED	\$ 1,108,709.40	\$ 1,291,960.58	\$ 1,291,960.58	\$ 183,251.18
Object 330000 - FICA/MEDICARE/OASDHI				
FICA INSTRUCTIONAL	\$ 5,341.95	\$ 5,780.51	\$ 5,780.51	\$ 438.56
FICA CLASSIFIED NON-INSTR	\$ 232,103.29	\$ 263,707.51	\$ 263,707.51	\$ 31,604.22
FICA CERT NON-INSTRUCTIONAL	\$ 24,113.41	\$ 24,431.46	\$ 24,431.46	\$ 318.05
MEDICARE INSTRUCTIONAL	\$ 76,790.44	\$ 83,403.99	\$ 84,291.62	\$ 7,501.18
MEDICARE NON-INSTRUCTIONAL	\$ 83,168.50	\$ 95,442.67	\$ 95,442.67	\$ 12,274.17
Total Object 330000 - FICA/MEDICARE/OASDHI	\$ 421,517.59	\$ 472,766.14	\$ 473,653.77	\$ 52,136.18
Object 340000 - HEALTH AND WELFARE BENEFITS				
H & W INSTRUCTIONAL	\$ 573,500.00	\$ 627,427.50	\$ 641,025.00	\$ 67,525.00
H & W CLASSIFIED NON-INSTRUCT	\$ 1,028,825.00	\$ 1,077,116.25	\$ 1,077,116.25	\$ 48,291.25
H & W CERT N/INST. ADMIN/SUPV	\$ 229,400.00	\$ 221,445.00	\$ 221,445.00	\$ (7,955.00)
H & W RETIRED INSTRUCTIONAL	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
H&W RETIREES NON-INSTRUCTIONA	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	\$ (15,000.00)
Total Object 340000 - HEALTH AND WELFARE BENEFITS	\$ 1,866,725.00	\$ 1,945,988.75	\$ 1,959,586.25	\$ 92,861.25
Object 350000 - STATE UNEMPLOYMENT INSURANCE				
U/I INSTRUCTIONAL	\$ 26,479.46	\$ 2,875.96	\$ 2,906.57	\$ (23,572.89)
U/I CLASS NON-INSTR. REG	\$ 16,453.42	\$ 2,319.93	\$ 2,319.93	\$ (14,133.49)
U/I FOR CERTIFICATED ADM/SUPV	\$ 4,375.54	\$ 960.53	\$ 960.53	\$ (3,415.01)
Total Object 350000 - STATE UNEMPLOYMENT INSURANCE	\$ 47,308.42	\$ 6,156.42	\$ 6,187.03	\$ (41,121.39)
Object 360000 - WORKERS COMPENSATION INSURANCE				
W/C INSTRUCTIONAL	\$ 79,438.37	\$ 86,755.16	\$ 87,679.52	\$ 8,241.15
W/C CLASSIFIED NON-INSTR	\$ 58,770.02	\$ 70,428.19	\$ 70,428.19	\$ 11,658.17
W/C CERTIFICATED ADMIN/SUPV	\$ 27,376.23	\$ 29,007.20	\$ 29,007.20	\$ 1,630.97
	\$ 165,584.62	\$ 186,190.55	\$ 187,114.91	\$ 21,530.29
Object 390000 - OTHER BENEFITS				
403B TSA MATCH -CERT.INSTRUCT	\$ 60,000.00	\$ 62,600.00	\$ 64,000.00	\$ 4,000.00
403B TSA MATCH -CLASS NONINST	\$ 94,900.00	\$ 108,900.00	\$ 108,900.00	\$ 14,000.00
403B TSA MATCH -CLSF D CLASSRO	\$ 22,000.00	\$ 16,000.00	\$ 16,000.00	\$ (6,000.00)
403B TSA MATCH - CERT NONINST	\$ 124,800.00	\$ 150,800.00	\$ 150,800.00	\$ 26,000.00
Total Object 390000 - OTHER BENEFITS	\$ 301,700.00	\$ 338,300.00	\$ 339,700.00	\$ 38,000.00
	\$ 5,209,611.96	\$ 5,684,778.10	\$ 5,713,310.40	\$ 503,698.44

