

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET



2022-2023

REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 1: Mr. Tracy Coppini
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Tracy-Coppini@redwoods.edu

Term of Office expires: December 2022



Area 2: Mr. Dan Kelley
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Danny-Kelley@redwoods.edu

Term of Office expires: December 2022



Area 3: Ms. Carol Mathews
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Carol-Mathews@redwoods.edu

Term of Office expires: December 2022



Area 4: Mr. Richard Dorn
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Richard-Dorn@redwoods.edu

Term of Office expires: December 2024



REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 5: Dr. Rebecca Robertson
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Rebecca-Robertson@redwoods.edu

Term of Office expires: December 2024



Area 6: Dr. Colleen Mullery
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Colleen-Mullery@redwoods.edu

Term of Office expires: December 2024



Area 7: Mrs. Sally Biggin
7351 Tompkins Hill Road
Eureka, CA 95501
(707) 476-4170
Email: Sally-Biggin@redwoods.edu

Term of Office expires: December 2024



REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2022-2023

COLLEGE OVERVIEW

Located on northern California's picturesque Redwood Coast, College of the Redwoods is a community college that delivers excellent academic and career technical education. Established in 1964, CR serves a diverse population of communities in Del Norte and Humboldt counties as well as the western edge of Trinity counties. CR's main campus is located just south of Eureka in Humboldt County, and an Education center is in Crescent City. An instructional site can be found in Hoopa. CR's Community Education office is located in downtown Eureka.

CR offers a wide variety of accessible learning opportunities, including online classes and other distance education options. CR awards Associate of Arts and Associate of Science Degrees as well as a wide variety of career education certificates for vocational and professional development. It is an accredited, two-year institution that has articulation agreements with major four-year universities. CR is committed to the success of each student.

CR MISSION

College of the Redwoods puts the success of every student first while providing accessible and relevant transfer, career and adult education of the highest quality.

We strive to create a safe and inclusive environment that promotes and values diversity, equity, and inclusion among students, faculty, and staff.

We partner with the community to contribute to the economic vitality and lifelong learning needs of our District.

We continually assess student learning and institutional performance which leads directly to the continuous improvement of our curriculum, programs and services.

To achieve its mission, the Redwoods Community College District follows the mission of the California Community College System as determined by the State Legislature

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2022-2023

CR PHILOSOPHY

The primary goal of the Board of Trustees, the faculty, staff and administration is to fulfill the mission adopted by the State of California for community colleges, effectively manage the resources provided by the taxpayers, and build mutually-beneficial partnerships with the community and business and industry.

The College is committed to a broad range of educational opportunities, along with support services that will enable students to attain their academic and personal goals. The Board of Trustees, faculty, staff and administrators have the responsibility to provide and support educational offerings of the highest quality and value to students and to the community.

The Board of Trustees affirms that:

The College will ensure that the curriculum is current and relevant, and will employ well-qualified faculty and staff;

Achieving, respecting and embracing diversity within the student body, faculty, and staff will be of high importance;

Consistent with state legislation, the College will apply the principles of collegial consultation, which is a decision-making process that is based on a fundamental belief in the value of all opinions, as well as on an agreement to thoughtfully consider the point of view of all affected constituents;

The Board of Trustees acknowledges the role of faculty, staff and students in the collegial consultative process, as specified under Title 5. An agreement between the Board and the Academic Senate appears in Administrative Procedure 2520;

The Board of Trustees is committed to fostering a climate of academic freedom and collegiality; and

Professional development through special learning opportunities, sabbatical leaves, conferences, workshops and internal leadership opportunities for all staff will be supported and encouraged.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2022-2023

VISION FOR SUCCESS GOALS

Goal 1C: Increase All Students Who Attained the Vision Goal Completion Definition

College of the Redwoods will increase among all students, the number of students who earned various types of awards and the number of students who enrolled in either a noncredit career education course or any college level credit course in the selected or subsequent year from 495 in 2016-17 to 619 in 2021-22, an increase of 25%.

Goal 2A: Increase All Students Who Earned an Associate Degree for Transfer

College of the Redwoods will increase among all students, the number who earned an associate degree for transfer in the selected or subsequent year from 56 in 2016-17 to 82 in 2021-22, an increase of 47%.

Goal 2B: Increase All Students Who Transferred to a CSU or UC Institution

College of the Redwoods will increase among all students, the number who transferred to a four-year institution from 365 in 2016-17 to 493 in 2021-22, an increase of 35%.

Goal 3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners

College of the Redwoods will decrease among all students who earned an associate degree in the selected year, the average number of units earned in the California community college system among students who had taken at least 60 units at the college from 81 in 2016-17 to 74 in 2021-22, a decrease of 8%.

Goal 4C: Increase All Students with a Job Closely Related to Their Field of Study

College of the Redwoods will increase among all students who responded to the CTE Outcomes Survey and did not transfer, the proportion who reported that they are working in a job very closely or closely related to their field of study from 79% in 2016-17 to 88% in 2021-22, an increase of 12%.

Goal 5.1C: Increase All Students who Attained the Vision Goal Completion Definition

DI Student Group	2016-17	2021-22	%Increase
Hispanic	65	100	54%
LGBT	12	15	25%
First Generation	101	130	29%

Goal 5.2A: Increase All Students who Earned an Associate Degree for Transfer

DI Student Group	2016-17	2021-22	%Increase
First Generation	11	18	64%

Goal 5.2B: Increase All Students who Transferred to a CSU or UC Institution

DI Student Group	2016-17	2021-22	%Increase
Disabled	29	49	69%
First Generation	54	77	43%

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023**

TABLE OF CONTENTS

ITEM	PAGE
PRESIDENT'S MESSAGE	1
2022-23 FINAL BUDGET ASSUMPTIONS	2
UNRESTRICTED GENERAL FUND	
SUMMARY	3
REVENUES	4
SOURCES CHART	5
USES	6
USES CHART	7
EXPENSES CHART	8
SALARY ANALYSIS	9
SALARY CHART	10
BENEFITS	11
FIXED EXPENSES	12
MULTI-YEAR FORECAST	13
OTHER FUNDS	
RESTRICTED	14
STUDENT FINANCIAL AID	15
DEBT SERVICE	16
CHILD DEVELOPMENT CENTER	17
STUDENT FARM	18
OTHER SPECIAL REVENUE	19
CAPITAL PROJECTS	20
ENTERPRISE	21
EMPLOYEE BENEFIT TRUST	22
PENSION CONTRIBUTION	23
ASSOCIATED STUDENTS	24
SUBFUND CODE IDENTIFICATION	25
OBJECT CODE IDENTIFICATION	26-27

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023**

PRESIDENT'S MESSAGE

College of the Redwoods' budget is a demonstrable representation of the College's mission and strategic direction, an adherence to accreditation standards and eligibility standards, and our commitment to provide the highest quality education and services within a realistic and balanced budget. This budget is based on the best understandings at the time it was developed.

Thanks to the hard work of the College of the Redwoods administrative team, I am presenting this structurally balanced budget to the Board of Trustees, college constituencies and our service area community. This final budget provides the foundation for College of the Redwoods to continue playing an important role in the education and economic development our service area..

The 2022-23 Final Budget Assumptions are:

- 2022-23 Estimated Student Centered Funding Formula Revenue;
- COLA pass-through and regular step increases for permanent staff;
- Managing salary costs through vacancy management and position inventory control; and
- Transferring funds to the Child Development Center, the Shively Farm, and to OPEB.

Keith

Keith Flamer
President/Superintendent
College of the Redwoods

REDWOODS COMMUNITY COLLEGE DISTRICT

2022-2023 FINAL BUDGET ASSUMPTIONS

Revenue

2022-23 Assuming Student Centered Funding Formula Revenue

The State has continued to experience better than anticipated revenue performance in 2021-22 and the Adopted State Budget reflects this with a 6.56% COLA, increase to Community College base funding, and several one-time categorical dollars. The Student Centered Funding Formula (SCFF) FTES, Student Success, and Supplemental rates increase with COLA. These new rates have been incorporated into a SCFF calculator, along with estimates for FTES, Student Success, and Supplemental counts. For both 2020-21 and 2021-22 College of the Redwoods opted-in to the Emergency Conditions Allowance (ECA) for FTES. This means that 2019-20 FTES will be used for both 2020-21 and 2021-22 in the funded FTES calculation. The District has applied to participate in the ECA for 2022-23, however the District won't know until later on if the application has been approved. For the purpose of the Final Budget, estimated actual 2022-23 FTES will be utilized. In 2022-23, it is assumed that FTES will increase by 15% over 2021-22 FTES, which equals 2,837 FTES. Given these assumptions, estimated SCFF revenue will be \$34,517,835. Hold Harmless revenue is estimated to be \$31,939,744, and Previous Year SCFF plus COLA is estimated to be \$33,021,191. Since SCFF revenue is the highest, this is the revenue that will be assumed in the Redwoods Community College District's 2022-23 Final Budget.

2022-23 Estimated SCFF	\$	34,517,835
2022-23 Estimated Hold Harmless	\$	31,939,744
2022-23 Estimated Prior Year SCFF plus COLA	\$	33,021,191

The District is estimating that enrollment will continue to be restored in 2023-24 and 2024-25. This estimate is based on outreach and recruitment efforts, the reinstatement of Football, and the addition of Wrestling for both Men and Women. As a result, SCFF revenue is assumed for both years in the Multi-Year Forecast.

2019-20 Actual FTES	3,781
2020-21 Actual FTES	2,749
2021-22 Actual P1 FTES	2,467
2022-23 Target FTES	2,837
2023-24 Target FTES	3,592
2024-25 Target FTES	3,781

Expense

Salaries:

Permanent staff based on the 22-23 position inventory and includes salary schedule advancement for all groups and a pass-through of the 6.56% COLA to CSEA, Confidentials, Managers, and Administrators.

Associate faculty (AF) budget is an estimate based off of the Fall 2022 academic schedule of classes, and includes increases for salary schedule advancement, and parity pay.
Temp/hourly staff based on an estimated need.

Benefits:

Permanent staff benefits include an estimated STRS of 19.1% and PERS of 25.37%. Health and welfare benefits include SISC medical, dental, and vision estimated rates for 2022-23.
Temporary/hourly staff benefits include an increase for STRS and PERS.

Fixed Expenses:

Fixed expenses include increases in some expenses such as insurance and software maintenance, with offsetting decreases in some utilities such as phone and internet.

Other Operating:

Other Operating expenses includes the full re-instatement of the PE/Athletics discretionary budget, as well as \$300,000 for student accounts receivable (bad debt).

Capital Outlay:

Capital Outlay includes \$115,000 for staff and faculty workstation replacement and \$30,000 for infrastructure, as was recommended by the Budget Advisory Committee. The funding that is not used in 2022-23 may be allocated for use in future years.

Transfers:

- Net transfers out
 - o \$90,000 Child Development Center (\$90,000 for 2021-22)
 - o \$67,122 Shively Farm (\$59,567 for 2021-22)
 - o \$820,000 OPEB (\$820,000 for 2021-22)

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2022-2023

**UNRESTRICTED GENERAL FUND - SCFF
STATEMENT OF CHANGES IN FUND BALANCES**

	ACTUAL 2020-2021	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET SCFF 2022-2023
SOURCES OF FUNDS			
BEGINNING FUND BALANCE	\$ 3,149,756	\$ 5,778,247	\$ 5,754,440
REVENUES			
SCFF	30,293,982	31,881,269	34,517,835
FEDERAL (2)	37,968	41,580	41,580
OTHER STATE (3)	943,821	1,400,000	1,238,474
OTHER LOCAL (4)	793,833	596,000	690,000
OTHER FINANCING SOURCES			
TOTAL REVENUE	32,069,604	33,918,849	36,487,889
TOTAL SOURCES	35,219,360	39,697,096	42,242,329
USE OF FUNDS			
SALARIES (5)	16,146,008	18,926,524	20,635,845
BENEFITS (6)	6,717,443	7,654,267	8,665,162
TOTAL SALARIES & BENEFITS	22,863,451	26,580,791	29,301,007
FIXED EXPENSES (7)	2,329,223	2,628,743	2,793,993
OTHER OPERATING (8)	1,409,536	2,263,555	2,433,600
CAPITAL OUTLAY (9)	53,870	50,000	195,000
OTHER OUTGO (10)	3,322	-	250,000
TOTAL OTHER EXPENSES	3,795,951	4,942,297	5,672,593
TOTAL USES	26,659,402	31,523,088	34,973,601
SOURCES OVER (UNDER) USES	8,559,958	8,174,007	7,268,728
TRANSFER IN (OUT) (11)(12)	(2,781,711)	(2,419,567)	(977,122)
ENDING FUND BALANCE	\$ 5,778,247	\$ 5,754,440	\$ 6,291,606
ENDING FUND PERCENT	19.6%	17.0%	17.5%

(1) 2022-23 revenue is based off a Student Centered Funding Formula calculator, including FTES, Supplemental, and Student Success metric estimates, an extension of the Emergency Conditions Allowance through 2021-22, and a 6.56% COLA increase for the rates. Total FTES is estimated to be 2,837, which reflects a 15% increase over 2021-22 FTES. The calculator tabulates SCFF, Hold Harmless, and Prior Year SCFF plus COLA revenues. The highest of the three is the District's Total Computational Revenue (TCR). With the current assumptions, SCFF is the highest.

(2) Federal revenue includes Pell administrative allowance, Redwood National Parks In Lieu of Taxes, and Forest Reserve funds.

(3) Other State is based off of amounts certified in the Advanced Apportionment Report, as well as estimates.

(4) The increase in Other Local revenue is based off an estimated increase in Non-Resident Tuition.

(5) Permanent staff salaries include salary schedule advancement for all groups, and a pass-through of the 6.56% COLA to CSEA Confidentials, Managers, and Administrators. It's also assumed that the Faculty salary schedule will be Schedule - A-1. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty as well as a 1% parity increase.

(6) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates. For 2022-23 the estimated STRS rate is 19.1% and PERS is 25.37%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(7) Fixed expenses include increases in some expenses such as insurance and software maintenance, with offsetting decreases in some utilities such as phone and internet.

(8) The increase in Other Operating expenses includes the full re-instatement of the PE/Athletics discretionary budget, as well as \$300,000 for student accounts receivable (bad debt).

(9) Capital Outlay includes \$115,000 for staff and faculty workstation replacement and \$30,000 for infrastructure, as was recommended by the Budget Advisory Committee. The funding that is not used in 2022-23 may be allocated for use in future years.

(10) Other Outgo includes an estimated \$250,000 for Student Housing Development Cost Debt Repayment.

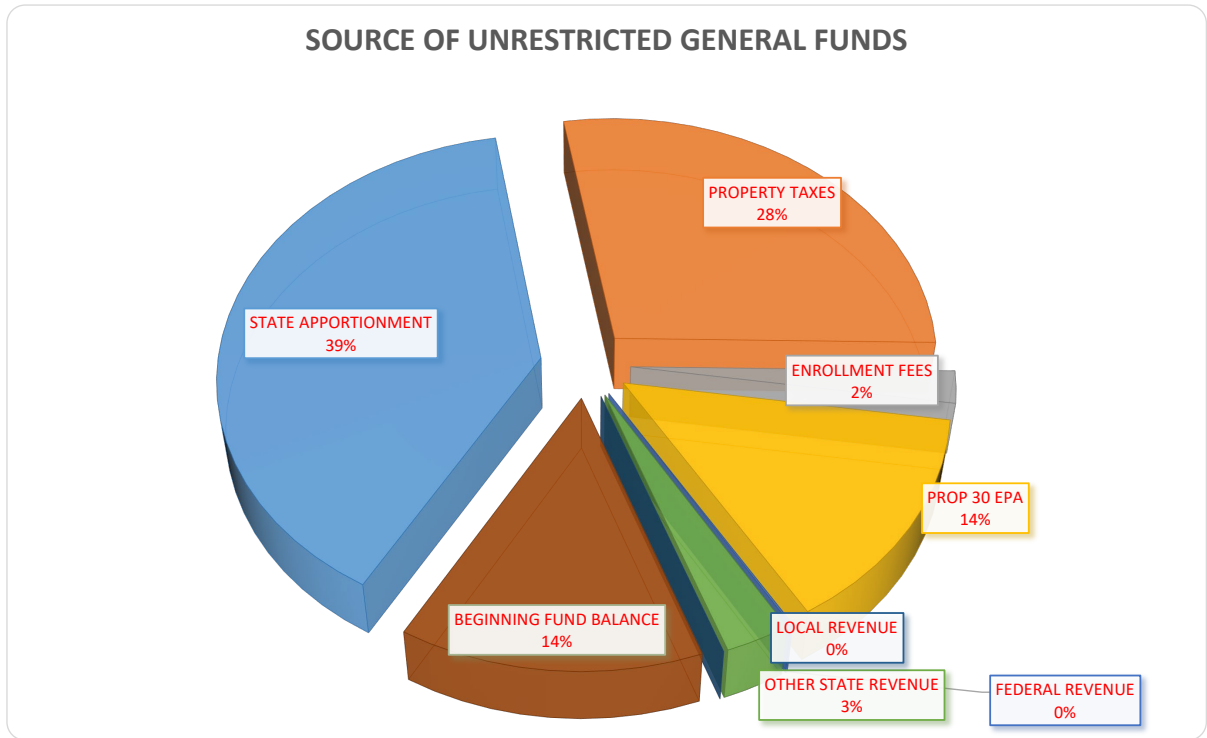
(11) 2021-22 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$59,567, OPEB \$820,000, \$600,000 for Capital Outlay, and \$850,000 for Educational and Facilities Master Plan initiatives.

(12) 2022-23 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$67,122, and OPEB \$820,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
UNRESTRICTED GENERAL FUND - SCFF
STATEMENT OF REVENUES

	<u>ACTUAL</u> 2020-2021	<u>ESTIMATED</u> ACTUALS 2021-2022	<u>FINAL</u> BUDGET SCFF 2022-2023	<u>%</u> CHANGE
REVENUES:				
SCFF				
STATE APPORTIONMENT	\$ 12,605,820	\$ 16,307,348	\$ 16,216,072	-0.6%
STATE SUBVENTIONS	380,912			
TOTAL	<u>12,986,732</u>	<u>16,307,348</u>	<u>16,216,072</u>	<u>-0.6%</u>
PROPERTY TAXES				
SECURED	10,000,178	9,860,000	11,596,900	17.6%
UNSECURED	378,565	300,000		
TOTAL TAXES	<u>10,378,743</u>	<u>10,160,000</u>	<u>11,596,900</u>	<u>14.1%</u>
ENROLLMENT FEES	<u>939,067</u>	<u>895,000</u>	<u>872,839</u>	<u>-2.5%</u>
PROP 30 EPA	<u>5,989,440</u>	<u>4,518,921</u>	<u>5,832,024</u>	<u>29.1%</u>
TOTAL SCFF REVENUE	<u>30,293,982</u>	<u>31,881,269</u>	<u>34,517,835</u>	<u>8.3%</u>
FEDERAL REVENUE	<u>37,968</u>	<u>41,580</u>	<u>41,580</u>	<u>0.0%</u>
STATE REVENUE				
CA STATE LOTTERY	696,692	480,000	482,249	0.5%
OTHER REVENUE	247,129	920,000	756,224	-17.8%
TOTAL STATE	<u>943,821</u>	<u>1,400,000</u>	<u>1,238,474</u>	<u>-11.5%</u>
LOCAL REVENUE				
INTEREST	70,166	70,000	70,000	0.0%
NON-RESIDENT TUITION	362,909	326,000	420,000	28.8%
OTHER STUDENT CHARGES				
OTHER MISC. REVENUE	360,758	200,000	200,000	0.0%
TOTAL LOCAL	<u>793,833</u>	<u>596,000</u>	<u>690,000</u>	<u>15.8%</u>
TOTAL REVENUE	<u>\$ 32,069,604</u>	<u>\$ 33,918,849</u>	<u>\$ 36,487,889</u>	<u>7.6%</u>

SOURCES CHART

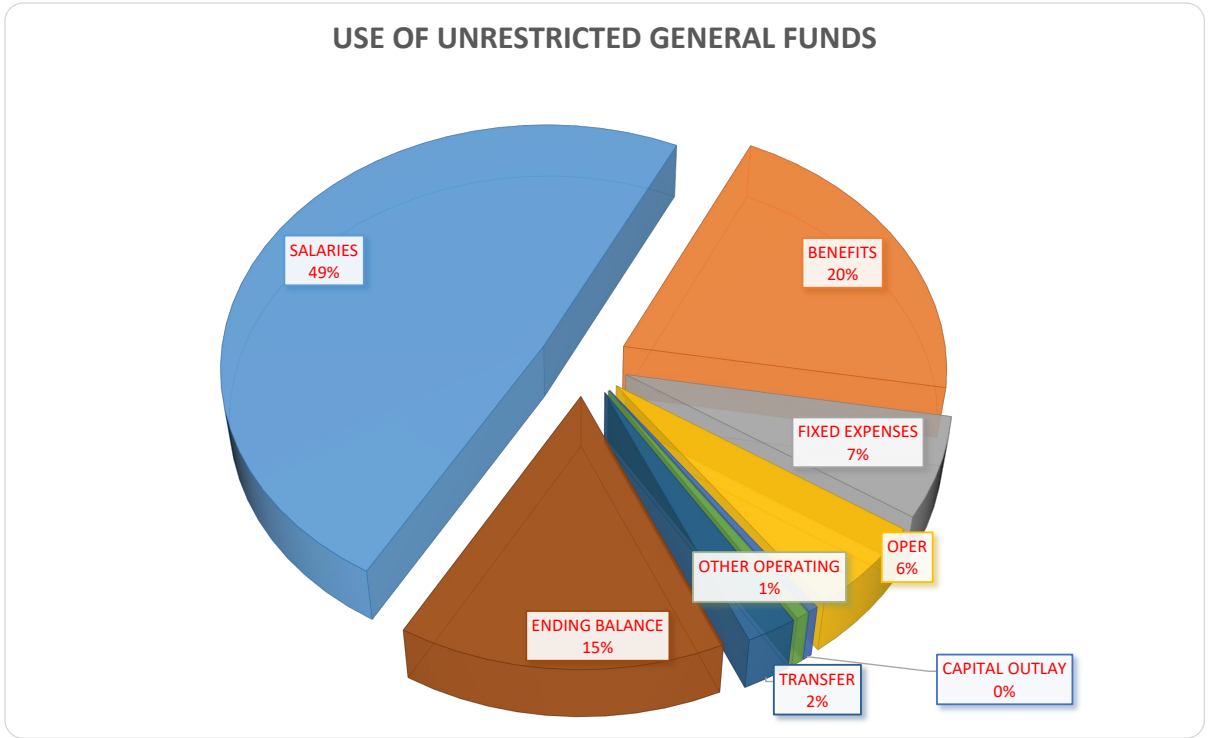


This chart shows all available sources, including revenue and beginning fund balance, for the 2022-23 Unrestricted General Fund Tentative Budget, and the proportion of total sources each individual source represents.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
UNRESTRICTED GENERAL FUND - SCFF
STATEMENT OF USES OF FUNDS

	ACTUAL 2020-2021	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET SCFF 2022-2023	% CHANGE
USE OF FUNDS				
SALARIES	\$ 16,146,008	\$ 18,926,524	\$ 20,635,845	9%
BENEFITS	6,717,443	7,654,267	8,665,162	13%
TOTAL SALARIES & BENEFITS	<u>22,863,451</u>	<u>26,580,791</u>	<u>29,301,007</u>	10%
FIXED EXPENSES	2,329,223	2,628,743	2,793,993	6%
OTHER OPERATING	1,409,536	2,263,555	2,433,600	8%
CAPITAL OUTLAY	53,870	50,000	195,000	290%
OTHER OUTGO	3,322	-	250,000	
TOTAL OTHER EXPENSES	<u>3,795,951</u>	<u>4,942,298</u>	<u>5,672,593</u>	15%
 TOTAL USES	 <u>\$ 26,659,402</u>	 <u>\$ 31,523,089</u>	 <u>\$ 34,973,601</u>	 11%

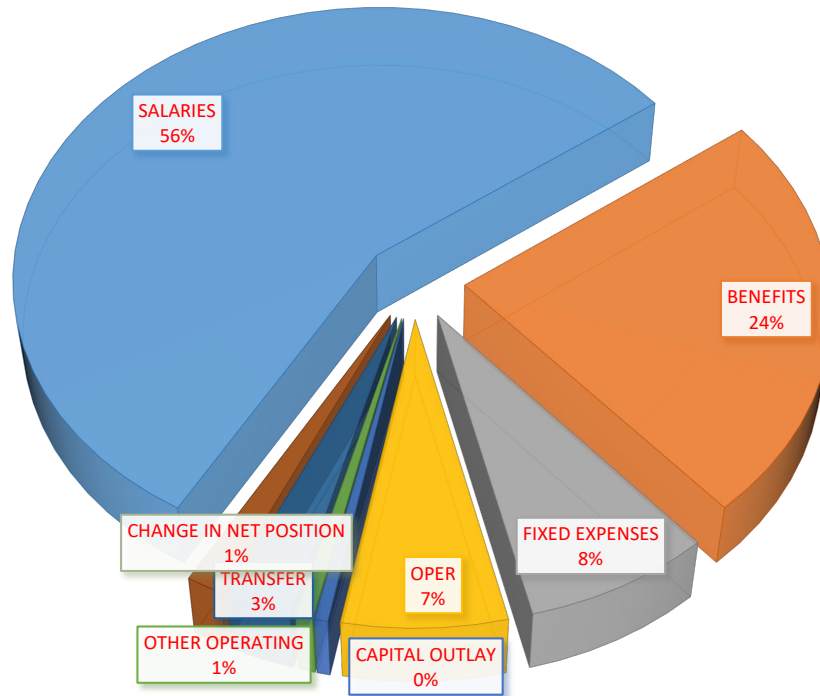
USES CHART



This chart shows all uses, including expenses and ending fund balance, for the 2022-23 Unrestricted General Fund Tentative Budget, and the proportion of total uses each individual use represents.

EXPENSES AND CHANGE IN NET POSITION CHART

UNRESTRICTED GENERAL FUNDS EXPENSES AND CHANGE IN NET POSITION

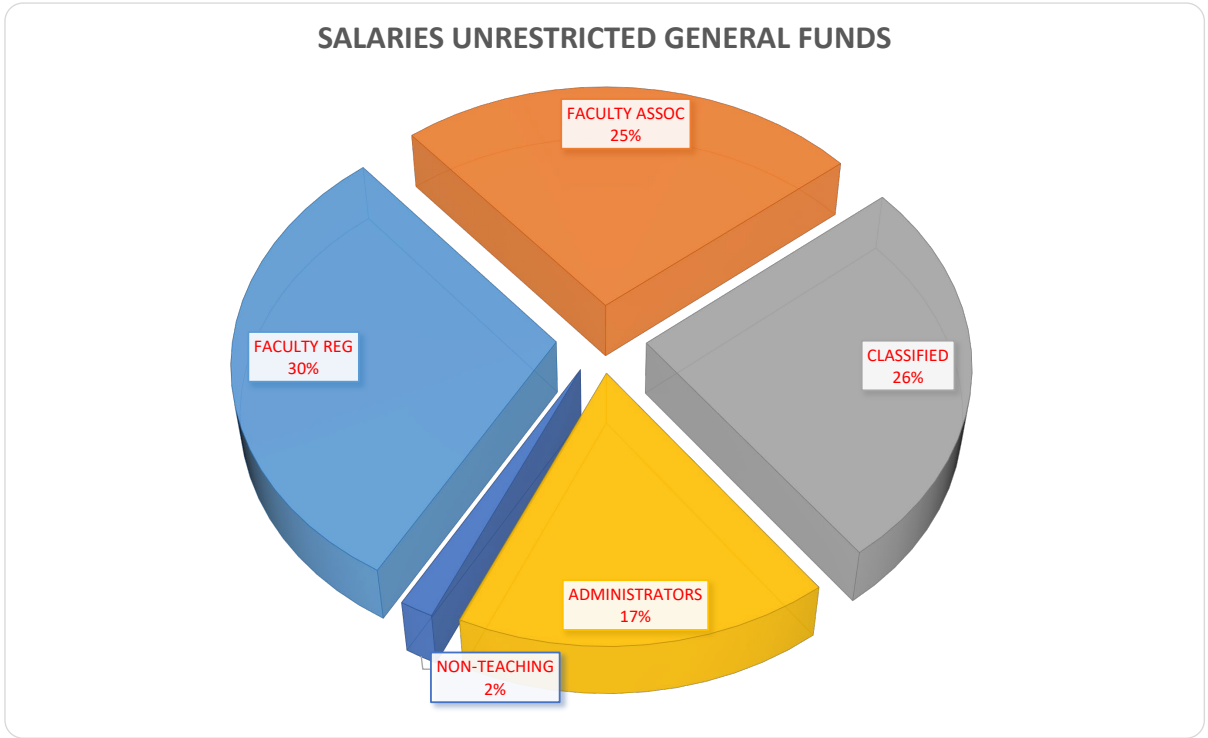


This chart shows all expenses and the change in net position for the 2022-23 Unrestricted General Fund Tentative Budget, and the proportion of total expenses each individual expense category represents. The change in net position is the amount by which the ending fund balance is estimated to increase or decrease. A positive change in net position means the fund balance will be increasing, while a negative amount indicates a decrease.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

	ACTUAL 2020-2021	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET 2022-2023	% CHANGE
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 5,884,849	\$ 6,037,726	\$ 6,292,330	4.2%
ASSOCIATE INSTRUCTORS	3,767,656	5,413,393	5,224,395	-3.5%
NON-INSTRUCTORS-REGU.	38,276	75,998	150,193	97.6%
NON-INSTRUCTORS-HOURLY	175,954	174,000	169,000	-2.9%
TOTAL FACULTY	9,866,735	11,701,117	11,835,918	1.2%
CLASSIFIED				
STAFF-REGULAR	2,933,854	3,337,240	4,154,421	24%
INSTRUCTIONAL-REGULAR	194,954	347,004	577,663	66%
HOURLY	310,539	376,619	487,177	29%
OVERTIME	34,473	60,000	60,000	0%
TOTAL CLASSIFIED	3,473,820	4,120,863	5,279,261	28%
ADMINISTRATORS				
ACADEMIC	1,475,567	1,545,004	1,635,968	6%
CLASSIFIED	1,329,886	1,559,540	1,884,698	21%
TOTAL ADMINSTRATORS	2,805,453	3,104,544	3,520,666	13%
TOTAL SALARIES	\$ 16,146,008	\$ 18,926,524	\$ 20,635,845	9%

SALARY CHART



This chart shows all salary expenses for the 2022-23 Unrestricted General Fund Tentative Budget, and the proportion of total salary expense each individual salary category represents.

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

	<u>ACTUAL</u> 2020-2021	<u>ESTIMATED</u> <u>ACTUALS</u> 2021-2022	<u>FINAL</u> <u>BUDGET</u> 2022-2023	<u>%</u> <u>CHANGE</u>
PUBLIC RETIREMENT				
STRS	\$ 1,449,002	\$ 1,671,453	\$ 1,921,734	15%
PERS	978,080	\$ 1,276,671	\$ 1,754,793	37%
FICA/MEDICARE	648,347	\$ 773,131	\$ 883,194	14%
UNEMPLOYMENT	41,835	\$ 110,961	\$ 74,088	-33%
WORKERS COMP. INS	191,516	\$ 219,372	\$ 243,284	11%
HEALTH PROTECTION				
MEDICAL, DENTAL, VISION & DISABILITY	3,408,663	3,602,679	3,788,068	5%
BENEFITS, OTHER				
BENEFITS, TEMPORARY				
OTHER BENEFITS	-			
TOTAL OTHERS	-			
TOTAL BENEFITS	\$ 6,717,443	\$ 7,654,267	\$ 8,665,162	13%

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
UNRESTRICTED GENERAL FUND
FIXED EXPENSE ANALYSIS

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
FIXED EXPENSES				
UTILITIES				
ELECTRIC	\$ 310,282	\$ 482,000	\$ 472,914	-2%
GAS	222,100	220,000	264,605	20%
TELEPHONE	71,947	77,801	62,462	-20%
DISPOSAL SERVICE	27,620	56,000	45,495	-19%
WATER	24,245	33,000	63,888	94%
INTERNET	9,332	15,000	8,000	-47%
SEWER SERVICE	3,751	4,300	10,853	152%
LAUNDRY SERVICE	10,266	11,260	8,000	-29%
	<u>679,543</u>	<u>899,361</u>	<u>936,217</u>	<u>4%</u>
SERVICES				
PROFESSIONAL SERVICES	469,518	639,382	630,822	-1%
SOFTWARE MAINTENANCE	615,264	690,000	805,581	17%
INSURANCE	564,898	400,000	421,373	5%
	<u>1,649,680</u>	<u>1,729,382</u>	<u>1,857,776</u>	<u>7%</u>
 TOTAL FIXED EXPENSES	 \$ 2,329,223	 \$ 2,628,743	 \$ 2,793,993	 6%

**REDWOODS COMMUNITY COLLEGE DISTRICT
BUDGET FORECAST THROUGH 2024-2025
UNRESTRICTED GENERAL FUND**

	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET SCFF 2022-2023	BUDGET FORECAST SCFF 2023-2024	BUDGET FORECAST SCFF 2024-2025
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 5,778,247	\$ 5,754,440	\$ 6,291,606	\$ 7,725,608
REVENUES				
STATE APPORTIONMENT (1)	31,881,269	34,517,835	36,624,950	38,206,399
FEDERAL	41,580	41,580	41,580	41,580
OTHER STATE (2)	1,400,000	1,238,474	1,300,000	1,326,000
OTHER LOCAL (3)	596,000	690,000	750,000	800,000
OTHER FINANCING SOURCES				
TOTAL REVENUE	33,918,848	36,487,889	38,716,530	40,373,979
TOTAL SOURCES	39,697,096	42,242,329	45,008,136	48,099,587
USE OF FUNDS				
SALARIES (4)	18,926,524	20,635,845	21,229,386	21,606,354
BENEFITS (5)	7,654,267	8,665,162	9,483,459	9,562,472
TOTAL SALARIES & BENEFITS	26,580,791	29,301,007	30,712,845	31,168,826
FIXED EXPENSES (6)	2,628,743	2,793,993	2,813,993	2,843,993
OTHER OPERATING (7)	2,263,555	2,433,600	2,500,000	2,500,000
CAPITAL OUTLAY (8)	50,000	195,000	50,000	50,000
OTHER OUTGO (9)	-	250,000	500,000	500,000
TOTAL OTHER EXPENSES	4,942,297	5,672,593	5,863,993	5,893,993
TOTAL USES	31,523,088	34,973,601	36,576,839	37,062,820
SOURCES OVER (UNDER) USES	8,174,007	7,268,728	8,431,297	10,286,768
TRANSFER IN (OUT) (10) (11)	(2,419,567)	(977,122)	(1,455,689)	(1,457,455)
ENDING FUND BALANCE	\$ 5,754,440	\$ 6,291,606	\$ 6,975,608	\$ 8,829,313
ENDING FUND PERCENT	17.0%	17.5%	18.3%	22.9%

(1) State apportionment revenues reflect an estimated 6.56% COLA in 2022-23, a 3.00% COLA in 2023-24, and a 3.00% COLA in 2024-25. For 2023-24, target FTES is 3,592, which represents 95% of 2019-20 FTES, and SCFF revenue is assumed. For 2024-25, target FTES is 3,781, which represents 100% of 2019-20 FTES, and SCFF revenue is assumed. The assumed increases in FTES are based off outreach and retention efforts as well as the return of Football and the introduction of Men and Women's Wrestling.

(2) 2022-23 Other State revenue is based off of amounts certified in the Advanced Apportionment Report, as well as estimates., with minimal increases in 2023-24, and 2024-25.

(3) Other Local revenue includes an estimated increase in 2022-23 through 2024-25 for Non-Resident Tuition.

(4) Permanent staff salaries include salary schedule advancement for all groups, and a pass-through of the 6.56% COLA to CSEA, Confidentials, Managers, and Administrators in 2022-23. 2023-24 and 2024-25 salaries include salary schedule advancement for all groups, and CSEA salaries reflect a pass-through of 50% of the estimated COLA. Temporary staff salaries include increases for statutory and contractual obligations, including step for Associate Faculty and a 1% parity increase in each year 2022-23 through 2024-25.

(5) Permanent staff health and welfare benefits include SISC medical, dental, and vision rates. For 2022-23 the estimated STRS rate is 19.1% and PERS is 25.37%; in 2023-24 STRS is 21.2% and PERS 25.2%; and in 2024-25 the STRS rate is 21.2% and PERS is 24.6%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(6) Fixed expenses include increases in some expenses such as insurance and software maintenance, with offsetting decreases in some utilities such as phone and internet for 2022-23 through 2024-25.

(7) The increase in Other Operating expenses includes the full re-instatement of the PE/Athletics discretionary budget, as well as \$300,000 for student accounts receivable (bad debt).

(8) Capital Outlay includes \$115,000 for staff and faculty workstation replacement and \$30,000 for infrastructure, as was recommended by the Budget Advisory Committee. The funding that is not used in 2022-23 may be allocated for use in future years.

(9) 2022-23 Other Outgo includes an estimated \$250,000 for Student Housing Development Cost Debt Repayment, and 2023-24 and 2024-25 include \$500,000.

(10) 2022-23 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$67,122, and OPEB \$820,000.

(11) 2023-24 and 2024-25 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$69,287 (\$71,151 for 2024-25), OPEB \$800,000, and Capital Outlay \$500,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
RESTRICTED FUND

	<u>ACTUAL</u> 2020-2021	<u>ESTIMATED</u> ACTUALS 2021-2022	<u>FINAL</u> BUDGET 2022-2023	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 101,338	\$ 208,033	\$ 2,161,342	
REVENUE				
FEDERAL SOURCES (1)	4,664,570	7,553,524	4,074,040	-46.06%
STATE SOURCES (1)	7,677,702	9,010,079	15,770,318.00	75.03%
LOCAL SOURCES (1)	256,267	540,000	293,000	-45.74%
TRANSFERS IN	108,849	90,000	90,000	0.00%
TOTAL SOURCES	<u>12,808,726</u>	<u>17,401,636</u>	<u>22,388,700</u>	<u>28.66%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	4,186,410	3,740,153	5,388,674	44.08%
EMPLOYEE BENEFITS (2)	1,873,711	2,300,141	2,973,091	29.26%
SUPPLIES & MATERIALS (3)	458,166	1,000,000	1,000,000	0.00%
SERVICES & OTHER OPERATING (3)	1,530,543	2,700,000	3,000,000	11.11%
CAPITAL OUTLAY (3)	924,779	2,750,000	2,000,000	-27.27%
OTHER OUTGO (3)	3,627,084	2,750,000	3,000,000	9.09%
TOTAL EXPENDITURES	<u>12,600,693</u>	<u>15,240,294</u>	<u>17,361,765</u>	<u>13.92%</u>
ENDING FUND BALANCE	<u>\$ 208,033</u>	<u>\$ 2,161,342</u>	<u>\$ 5,026,935</u>	

(1) 2022-23 Federal amounts based on allocations or are estimates generated from 2021-22 amounts, and include the remaining Higher Education Emergency Relief (HEER) funds. Local Revenue amounts are estimates generated from 2021-22 amounts with an increase in Parking revenue. 2022-23 State Revenues are based off of the 2022-23 July Advanced Apportionment Exhibit A as well as estimates.

(2) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2022-23 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years that include a decrease for HEERF spending since most of the funds have been expensed offset by an increase in expenditures for new categorical programs.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
STUDENT FINANCIAL AID TRUST FUND

	<u>ACTUAL</u> 2020-2021	<u>ESTIMATED</u> <u>ACTUALS</u> 2021-2022	<u>FINAL</u> <u>BUDGET</u> 2022-2023	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
REVENUE				
FEDERAL STUDENT FINANCIAL AID (1)	\$ 8,063,571	\$ 11,616,061	\$ 8,616,061	-25.83%
STATE STUDENT FINANCIAL AID (1)	1,309,004	\$ 771,644	822,264	6.56%
TOTAL REVENUE	<u>9,372,575</u>	<u>12,387,705</u>	<u>9,438,325</u>	<u>-23.81%</u>
 USES OF FUNDS				
EXPENDITURES:				
STUDENT FINANCIAL AID	9,372,575	12,387,705	9,438,325	-23.81%
TOTAL EXPENDITURES	<u>\$ 9,372,575</u>	<u>\$ 12,387,705</u>	<u>\$ 9,438,325</u>	<u>-23.81%</u>

(1) 2022-23 Federal and State revenues are based on available federal award information and the 2022-23 July Advanced Apportionment Exhibit A.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
DEBT SERVICE FUND

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 3,647,215	\$ 3,734,013	\$ 3,793,421	
REVENUE				
LOCAL SOURCES (1)	2,858,797	2,884,107	2,970,630	3.00%
TOTAL SOURCES	<u>6,506,012</u>	<u>6,618,120</u>	<u>6,764,051</u>	<u>2.21%</u>
USES OF FUNDS				
USE OF FUNDS				
DEBT SERVICE-PRINCIPLE (2)	1,630,000	1,750,000	1,855,000	6.00%
DEBT SERVICE-INTEREST (2)	1,140,019	1,072,719	1,000,344	-6.75%
OTHER OPERATING EXP.	1,980	1,980	2,080	5.05%
TOTAL USE OF FUNDS	<u>2,771,999</u>	<u>2,824,699</u>	<u>2,857,424</u>	<u>1.16%</u>
ENDING FUND BALANCE	<u>\$ 3,734,013</u>	<u>\$ 3,793,421</u>	<u>\$ 3,906,627</u>	

(1) 2022-23 Local revenue amounts assume a 3% increase from 2021-22 levels.

(2) Principal and Interest amounts are from the Bond Debt Service Schedule.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
CHILD DEVELOPMENT FUND

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>FINAL</u>	<u>%</u>
	<u>2020-2021</u>	<u>2021-2022</u>	<u>BUDGET</u>	<u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 134,497	\$ 109,414	\$ 63,295	
REVENUE				
FEDERAL SOURCES (1)	310,187	261,120	333,344	27.66%
STATE SOURCES (1)	588,960	606,309	767,255	26.55%
LOCAL SOURCES (1)	28,940	30,000	34,500	15.00%
TRANSFERS IN	90,000	90,000	90,000	0.00%
TOTAL SOURCES	1,152,584	1,096,843	1,288,394	17.46%
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	429,315	470,413	606,079	28.84%
EMPLOYEE BENEFITS (2)	297,363	327,623	480,376	46.62%
SUPPLIES & MATERIALS (3)	87,249	77,073	70,000	-9.18%
SERVICES & OTHER OPERATING (3)	102,063	108,439	75,000	-30.84%
CAPTIAL OUTLAY (3)	127,180	50,000	50,000	0.00%
TRANSFER OUT	-	-		
TOTAL EXPENDITURES	1,043,170	1,033,548	1,281,455	23.99%
ENDING FUND BALANCE	\$ 109,414	\$ 63,295	\$ 6,939	

(1) 2022-23 Federal, State, and Local Revenue amounts are estimates generated from 2021-22 amounts.

(2) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2022-23 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
STUDENT FARM

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 18,352	\$ 61,309	\$ 47,337	
REVENUE				
FEDERAL SOURCES				
STATE SOURCES				
LOCAL SOURCES (1)	106,438	40,000	50,000	25.00%
TRANSFERS IN (2)	81,334	59,567	67,122	12.68%
TOTAL SOURCES	<u>206,124</u>	<u>160,876</u>	<u>164,459</u>	<u>2.23%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	34,749	37,906	42,462	12.02%
EMPLOYEE BENEFITS (3)	21,957	22,633	24,987	10.40%
SUPPLIES & MATERIALS (4)	32,612	34,000	34,000	0.00%
SERVICES & OTHER OPERATING (4)	17,667	19,000	19,000	0.00%
CAPITAL OUTLAY	37,830	-	-	0.00%
STUDENT FINANCIAL AID	-	-	-	0.00%
TOTAL EXPENDITURES	<u>144,815</u>	<u>113,539</u>	<u>120,449</u>	<u>6.09%</u>
ENDING FUND BALANCE	<u>\$ 61,309</u>	<u>\$ 47,337</u>	<u>\$ 44,010</u>	

(1) 2020-21 Local revenue includes \$35,623 from the Cal Trans Grant. 2022-23 Farm revenues are expected to increase due to the activities of the full time farm manager.

(2) 2022-23 Transfers in may decrease due to an estimated increase in sales as the result of the full time farm manager.

(3) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) Supplies, Materials, Services, and Other Operating are 2021-22 budgeted amounts carried forward.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
OTHER SPECIAL REVENUE FUND

	<u>ACTUAL</u> 2020-2021	<u>ESTIMATED</u> <u>ACTUALS</u> 2021-2022	<u>FINAL</u> <u>BUDGET</u> 2022-2023	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 587,867	\$ 526,926	\$ 624,808	
REVENUE				
LOCAL SOURCES (1)	358,052	1,047,508	980,000	-6.44%
TRANSFERS IN (2)	262,983	10,000	10,000	0.00%
TOTAL SOURCES	1,208,902	1,584,434	1,604,808	1.29%
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	331,113	395,130	412,097	4.29%
EMPLOYEE BENEFITS (3)	176,602	229,296	242,553	5.78%
SUPPLIES & MATERIALS (43)	56,802	75,000	75,000	0.00%
SERVICES & OTHER OPERATING (4)	97,577	250,000	250,000	0.00%
CAPITAL OUTLAY (5)	19,698	10,000	27,000	170.00%
TRANSFER OUT	184	200	200	0.00%
TOTAL EXPENDITURES	681,976	959,626	1,006,850	4.92%
ENDING FUND BALANCE	\$ 526,926	\$ 624,808	\$ 597,958	

(1) 2022-23 Revenues include an estimated decrease due to a tenant vacating the Redwood Business Complex slightly offset by an increase in student housing revenue.

(2) 2020-21 Transfers in include lost revenue reimbursement from HEERF for lost Residence Hall revenue.

(3) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) 2022-23 Supplies, Materials, Services, and Other Operating amounts are estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
CAPITAL PROJECT FUNDS

	ACTUAL 2020-2021	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET 2022-2023	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 1,407,937	\$ 998,796	\$ 913,796	
REVENUE				
STATE SOURCES (1)	10,231,265	15,000,000	28,140,000	87.60%
LOCAL SOURCES	32,994	45,000	45,000	0.00%
TOTAL SOURCES	11,672,196	16,043,796	29,098,796	81.37%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	-	-	-	
BENEFITS (2)	-	-	-	
SUPPLIES & MATERIALS (3)	9,186	30,000	60,000	100.00%
SERVICES & OTHER OPERATING (3)	10,657,776	14,400,000	28,000,000	94.44%
CAPITAL OUTLAY (3)	6,438	700,000	140,000	-80.00%
OTHER OUTGO	-	-	-	
TOTAL EXPENDITURES	10,673,400	15,130,000	28,200,000	86.38%
ENDING FUND BALANCE	\$ 998,796	\$ 913,796	\$ 898,796	

(1) 2022-23 State Revenues include an estimated increase due to the continued Creative Arts construction phase as well as the beginning of the Physical Education construction phase, which is anticipated to be late spring.

(2) 2022-23 Salary and Benefits are zero as no salary or benefits will be expensed to Capital Projects.

(3) 2022-23 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates based off expected Measure Q and State Capital Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
ENTERPRISE FUNDS

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 901,794	\$ 1,564,867	\$ 1,920,867	
REVENUE				
LOCAL SOURCES (1)	683,954	1,200,000	1,300,000	8.33%
TRANSFERS IN (2)	759,677			
TOTAL SOURCES	2,345,425	2,764,867	3,220,867	16.49%
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	334,591	353,000	490,674	39.00%
BENEFITS (2)	156,276	163,000	162,849	-0.09%
SUPPLIES & MATERIALS (3)	27,928	55,000	70,000	27.27%
SERVICES & OTHER OPERATING (3)	134,334	146,000	150,000	2.74%
CAPITAL OUTLAY (3)	110,936	112,000	200,000	78.57%
OTHER OUTGO (3)	16,493	15,000	20,000	33.33%
TOTAL EXPENDITURES	780,558	844,000	1,093,523	29.56%
ENDING FUND BALANCE	\$ 1,564,867	\$ 1,920,867	\$ 2,127,344	

(1) 2022-23 Revenues include an estimated increase for Bookstore, Dining Services, Community Education, and Student House Project activity.

(2) 2020-21 Transfers in include lost revenue reimbursement from HEERF for lost Dining Services and Community Education revenue.

(3) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) 2022-23 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates as per projected Bookstore, Dining Services, Workforce and Community Education, and Student House Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
EMPLOYEE BENEFIT TRUST

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 1,316,247	\$ 2,822,554	\$ 2,911,810	
REVENUE				
LOCAL SOURCES (1)	2,306,851	960,000	960,000	0.00%
TOTAL SOURCES	3,623,098	3,782,554	3,871,810	2.36%
USES OF FUNDS				
EXPENDITURES:				
RETIREE BENEFITS (2)	800,544	870,744	832,944	-4.34%
ENDING FUND BALANCE	\$ 2,822,554	\$ 2,911,810	\$ 3,038,866	

(1) Local Sources include a transfer in from the unrestricted general fund and monthly employer contributions. The transfer in for 2020-21 was \$2,145,000, and the planned transfer in for 2021-22 is \$820,000. The planned transfer in for 2022-23 is \$820,000.

(2) 2022-23 Retiree Benefits includes a net decrease to account for newly eligible retirees offset by those who will no longer be eligible.

REDWOODS CUMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
PENSION CONTRIBUTION FUND

	ACTUAL 2020-2021	ESTIMATED ACTUALS 2021-2022	FINAL BUDGET 2022-2023	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 500,000	\$ 500,000	\$ 500,000	
TRANSFER - IN ⁽¹⁾				
TOTAL SOURCES	500,000	500,000	500,000	
USES OF FUNDS				
EXPENDITURES:				
EMPLOYEE BENEFITS				
TRANSFER OUT	-	-	-	
ENDING FUND BALANCE	\$ 500,000	\$ 500,000	\$ 500,000	

(1) There was a planned, revenue-contingent 2020-21 transfer from the unrestricted general fund to the pension fund in the amount of \$500,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2022-2023
ASSOCIATED STUDENT ORGANIZATION

	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2021-2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>2022-2023</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 309,730	\$ 377,229	\$ 433,239	
REVENUE				
LOCAL SOURCES (1)	89,852	90,000	103,500	15.00%
TOTAL SOURCES	<u>399,582</u>	<u>467,229</u>	<u>536,739</u>	<u>14.88%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	16,466	11,000	15,000	36.36%
BENEFITS (2)	1,497	990	1,350	36.36%
SUPPLIES & MATERIALS (3)	-	5,000	5,000	0.00%
SERVICES & OTHER OPERATIONS (3)	4,390	10,000	10,000	0.00%
CAPITAL OUTLAY (3)	-	2,000	2,000	
OTHER OUTGO (3)	-	5,000	5,000	
TOTAL EXPENDITURES	<u>22,353</u>	<u>33,990</u>	<u>38,350</u>	<u>12.83%</u>
ENDING FUND BALANCE	<u>\$ 377,229</u>	<u>\$ 433,239</u>	<u>\$ 498,389</u>	

(1) 2022-23 Revenue includes an increase based off of enrollment increases.

(2) 2022-23 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2022-23 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

SUBFUND CODES

SUBFUND DESCRIPTIONS	SUBFUND CODES
UNRESTRICTED GENERAL FUND	11000-11009
RESTRICTED GENERAL FUND	11010-11078
STUDENT FINANCIAL AID TRUST FUND	174xx
DEBT SERVICE FUND	121xx
CHILD DEVELOPMENT FUND	133xx
STUDENT FARM	134xx
OTHER SP REVENUE FUND	139xx
CAPITAL PROJECTS FUND	141xx
ENTERPRISE FUND	15100, 15200, 159xx
ASSOCIATED STUDENT ORGANIZATION	171xx
EMPLOYEE BENEFIT TRUST	178xx
PENSION CONTRIBUTION RESERVE	179xx

REVENUE AND EXPENSE OBJECT CODES

REVENUES:	OBJECT CODE
STATE APPORTIONMENT	48611
STATE SUBVENTIONS	48671, 48672
PROPERTY TAXES	
SECURED	48811, 48812, 48814, 48816, 48817, 48818, 48819
UNSECURED	48813, 48815
ENROLLMENT FEES	48874
SB 361 PROP 30	48630
FEDERAL REVENUE	48100-48199
STATE REVENUE	
CA STATE LOTTERY	48681
OTHER REVENUE	48600-48699
LOCAL REVENUE	
INTEREST	48860
NON-RESIDENT TUITION	48880
OTHER MISC. REVENUE	48820-48899

EXPENSES	OBJECT CODE
SALARIES	
FACULTY	
INSTRUCTORS-REGULAR	511xx
ASSOCIATE INSTRUCTORS	513xx
NON-INSTRUCTORS-REG.	51208-51282
NON-INSTRUCTORS-HOURLY	514xx
CLASSIFIED	
STAFF-REGULAR	52120-52180
INSTRUCTIONAL-REGULAR	522xx
HOURLY	52315-52385 & 524xx
OVERTIME	52387-52388
ADMINISTRATORS	
ACADEMIC	51201
CLASSIFIED	52110-52115
BENEFITS	
STRS	531xx
PERS	532xx
FICA/MEDICARE	533xx
UNEMPLOYMENT	535xx

WORKERS COMP. INS	536xx
MEDICAL, DENTAL, VISION	534xx
BENEFITS, TEMPORARY	53xxx

FIXED EXPENSES

UTILITIES

ELECTRIC	55503
GAS	55502
TELEPHONE	55504
DISPOSAL SERVICE	55510
WATER	55501
INTERNET	55530
SEWER SERVICE	55505
LAUNDRY SERVICE	55520

SERVICES

PROFESSIONAL SERVICES	55170, 55325, 55621, 55701, 55703, 55720
SOFTWARE MAINTENANCE	55641
INSURANCE	55400

OTHER OPERATING

SUPPLIES AND MATERIALS	54xxx
SERVICES AND OTHER OPERATING	55xxx

CAPITAL OUTLAY	56xxx
OTHER OUTGO	57xxx