

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
REVENUE

	2022-23 Actual Income		2023-24 Final Budget		2023-24 Actual Income		2024-25 Final Budget	
FEDERAL	Amount	Percent	Amount		Amount	Percent	Amount	
8150 PELL Administration	\$ 20,025		\$ 18,500		\$ 28,275		\$ 25,000	
8160 Veterans Education	0		0		0		0	
8180 FEMA	0		0		0		0	
8190 Other Federal Revenue	0		0		0		0	
<b>TOTAL FEDERAL</b>	<b>\$ 20,025</b>	<b>0.0%</b>	<b>\$ 18,500</b>	<b>0.0%</b>	<b>\$ 28,275</b>	<b>0.0%</b>	<b>\$ 25,000</b>	<b>0.0%</b>
<b>STATE</b>								
8610 General Apportionment	\$ 56,021,007		\$ 52,050,925		\$ 59,894,669		\$ 61,922,792	
8610 Deficit Factor	(203,311)		(885,407)		(225,292)		(1,426,067)	
8610 Prior Year Apportionment	444,260		0		351,057		0	
8611 Other General Apportionments	1,605,566		1,471,618		1,613,497		1,662,732	
8630 Education Protection Account (EPA)	4,886,837		16,686,835		8,507,678		10,722,463	
8630 Prior Year Education Protection Account (EPA)	(215,856)				(99,215)			
8670 State Tax Subventions	116,456		100,000		114,182		100,000	
8679 In Lieu Tax Revenue	15,124		5,000		9,768		5,000	
8680 Lottery Proceeds	2,316,604		1,800,000		2,380,583		2,200,000	
8691 Mandated Costs	322,004		342,452		340,934		357,136	
8699 Other State	9,516		27,034		0		27,034	
<b>TOTAL STATE</b>	<b>\$ 65,318,208</b>	<b>73.5%</b>	<b>\$ 71,598,457</b>	<b>75.9%</b>	<b>\$ 72,887,861</b>	<b>73.8%</b>	<b>\$ 75,571,090</b>	<b>74.2%</b>

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
REVENUE

LOCAL	2022-23		2023-24		2023-24		2024-25	
	Actual	Percent	Final	Percent	Actual	Percent	Final	Percent
	Income		Budget		Income		Budget	
	Amount		Amount		Amount		Amount	
8811	Secured Property Tax	\$ 15,025,202	\$ 15,433,914	\$ 16,074,205	\$ 17,305,005			
8812	Supplemental Property Taxes	528,701	300,000	458,752	300,000			
8813	Unsecured Property Taxes	1,067,530	700,000	1,132,226	1,000,000			
8816	Prior Year Property Taxes	34,466	25,000	33,292	25,000			
8817	ERAF - Property Taxes	280,950	200,000	113,328	200,000			
8818	RDA Property Taxes - Pass Through	129,446	100,000	164,469	100,000			
8818	RDA Property Taxes - Residual	756,864	200,000	757,734	500,000			
8818	RDA Property Taxes - Other	(245,169)	0	64,125	0			
8840	Sales and Commissions	114,553	90,000	131,402	90,000			
8850	Rental Income	17,703	22,500	17,750	22,500			
8860	Interest	862,269	500,000	1,323,113	1,100,000			
8870	Student Records	17,435	20,000	8,140	10,000			
8872	Community Education	282,797	853,500	581,930	853,500			
8874	Enrollment Fees	2,762,041	2,794,914	2,849,420	2,949,878			
8874	Uncollectable	(248,951)	(500,000)	(442,488)	(500,000)			
8880	Nonresident Fees	678,171	705,000	741,683	779,000			
8889	Other Student Fees	17,399	25,000	32,818	25,000			
8890	Other Local Income	623,634	650,000	1,258,059	750,000			
8899	Other C.S. Income	691	1,000	236	500			
	<b>TOTAL LOCAL</b>	<b>\$ 22,705,732 25.5%</b>	<b>\$ 22,120,828 23.5%</b>	<b>\$ 25,300,194 25.6%</b>	<b>\$ 25,510,383 25.1%</b>			
<b>OTHER FINANCING SOURCES</b>								
8910	Sale of Equipment	\$ 9,422	\$ 6,500	\$ 10,927	\$ 7,000			
8980	Transfers In	817,485	539,207	544,214	706,895			
	<b>TOTAL FINANCING SOURCES</b>	<b>\$ 826,908 0.9%</b>	<b>\$ 545,707 0.6%</b>	<b>\$ 555,141 0.6%</b>	<b>\$ 713,895 0.7%</b>			
	<b>TOTAL INCOME</b>	<b>\$ 88,870,873 100.0%</b>	<b>\$ 94,283,492 100.0%</b>	<b>\$ 98,771,471 100.0%</b>	<b>\$ 101,820,367 100.0%</b>			

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE SUMMARY

	2022-23 Actual Expense		2023-24 Final Budget		2023-24 Actual Expenses		2024-25 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	\$ 28,353,558	32.7%	\$ 29,720,395	31.9%	\$ 30,983,057	31.7%	\$ 33,288,753	32.9%
2000 Classified Salaries	14,676,539	17.0%	17,283,978	18.5%	16,925,729	17.3%	19,148,024	18.9%
3000 Employee Benefits	24,461,679	28.3%	27,709,076	29.7%	28,000,702	28.6%	30,092,700	29.7%
4000 Supplies and Materials	856,649	1.0%	898,399	1.0%	721,559	0.7%	787,910	0.8%
5000 Other Operating Expenses	7,709,129	8.9%	11,389,222	12.2%	8,238,197	8.4%	11,586,382	11.4%
6000 Capital Outlay	713,393	0.8%	626,795	0.7%	987,113	1.0%	700,821	0.7%
7000 Other Outgo	9,805,367	11.3%	5,615,317	6.0%	11,978,988	12.2%	5,683,097	5.6%
<b>TOTAL</b>	<b>\$ 86,576,316</b>	<b>100.0%</b>	<b>\$ 93,243,182</b>	<b>100.0%</b>	<b>\$ 97,835,344</b>	<b>100.0%</b>	<b>\$ 101,287,687</b>	<b>100.0%</b>

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE DETAIL

		2022-23		2023-24		2023-24		2024-25	
		Actual		Final		Actual		Final	
		Expenses		Budget		Expenses		Budget	
		Amount	Percent	Amount		Amount	Percent	Amount	
1000	Academic Salaries:								
1100	Full-Time Instruction	\$ 14,112,332		\$ 15,168,153		\$ 15,022,804		\$ 16,526,066	
1200	Full-Time Non-Instr.	3,123,906		3,169,818		3,096,659		3,593,513	
1200	Educational Admin (Mgmt)	2,418,506		2,512,701		2,765,730		2,807,821	
1300	PT Instruction	8,321,102		8,500,000		9,611,419		10,000,000	
1400	PT Non-Instruction	377,712		369,723		486,445		361,353	
<b>TOTAL ACADEMIC SALARIES</b>		<b>\$ 28,353,558</b>	<b>32.7%</b>	<b>\$ 29,720,395</b>	<b>31.9%</b>	<b>\$ 30,983,057</b>	<b>31.7%</b>	<b>\$ 33,288,753</b>	<b>32.87%</b>
2000	Classified Salaries:								
2100	Full-Time Non-Instr.	\$ 8,819,182		\$ 10,696,371		\$ 10,357,131		\$ 11,723,775	
2100	Full-Time Non-Instr. Mgr	3,251,938		3,735,478		3,813,172		4,350,296	
2200	Full-Time Instr. Aides	1,193,092		1,338,102		1,340,543		1,437,597	
2300	PT Non-Instruction	997,958		1,201,432		1,086,754		1,247,769	
2400	PT Instr. Aides	414,370		312,595		328,129		388,587	
<b>TOTAL CLASSIFIED SALARIES</b>		<b>\$ 14,676,539</b>	<b>17.0%</b>	<b>\$ 17,283,978</b>	<b>18.5%</b>	<b>\$ 16,925,729</b>	<b>17.3%</b>	<b>\$ 19,148,024</b>	<b>18.90%</b>
		<b>43,030,098</b>		<b>47,004,373</b>		<b>47,908,786</b>		<b>52,436,777</b>	
3000	Employee Benefits:								
3100	STRS	\$ 4,822,938		\$ 5,294,540		\$ 5,221,588		\$ 5,843,850	
3200	PERS	3,474,245		4,475,774		4,972,594		5,011,727	
3300	FICA	1,653,555		1,875,805		1,873,120		2,176,076	
3400	Health & Welfare Benefits	13,748,813		15,276,732		15,095,082		16,258,343	
3400	Income Protection	87,995		219,396		109,497		160,008	
3500	St. Unemployment Ins.	192,669		25,665		135,858		26,325	
3600	Workers' Compensation Ins.	469,864		529,164		492,467		604,371	
3900	Other Benefits	11,600		12,000		100,496		12,000	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 24,461,679</b>	<b>28.3%</b>	<b>\$ 27,709,076</b>	<b>29.7%</b>	<b>\$ 28,000,702</b>	<b>28.6%</b>	<b>\$ 30,092,700</b>	<b>29.71%</b>
		<b>67,491,777</b>	<b>78.0%</b>	<b>74,713,449</b>	<b>80.1%</b>	<b>75,909,488</b>	<b>77.6%</b>	<b>82,529,477</b>	<b>81.48%</b>

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE DETAIL

	2022-23		2023-24		2023-24		2024-25	
	Actual	Percent	Final	Percent	Actual	Percent	Final	Percent
	Expenses		Budget		Expenses		Budget	
	Amount		Amount		Amount		Amount	
4000	Supplies and Materials:							
4200	\$ 0		\$ 2,001		\$ 0		\$ 2,001	
4300	114,028		96,518		98,420		90,701	
4400	742,622		799,880		623,139		695,208	
4500			0		0		0	
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 856,649</b>	<b>1.0%</b>	<b>\$ 898,399</b>	<b>1.0%</b>	<b>\$ 721,559</b>	<b>0.7%</b>	<b>\$ 787,910</b>	<b>0.78%</b>
5000	Other Operating Expenses							
5100	\$ 98,478		\$ 117,933		\$ 114,131		\$ 152,248	
5200	680,329		716,339		612,875		770,443	
5300	563,409		1,334,268		833,732		833,731	
5400	561,632		634,816		615,755		762,764	
5500	2,003,711		2,148,481		2,273,269		2,278,481	
5600	3,801,571		5,570,920		3,788,434		5,566,099	
5800	0		866,465		0		1,222,616	
<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$ 7,709,129</b>	<b>8.9%</b>	<b>\$ 11,389,222</b>	<b>12.2%</b>	<b>\$ 8,238,197</b>	<b>8.4%</b>	<b>\$ 11,586,382</b>	<b>11.44%</b>
6000	Capital Outlay:							
6100	\$ 0		\$ 0		\$ 0		\$ 0	
6200	0		0		0		0	
6300	0		0		0		0	
6400	713,393		626,795		987,113		700,821	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 713,393</b>	<b>0.8%</b>	<b>\$ 626,795</b>	<b>0.7%</b>	<b>\$ 987,113</b>	<b>1.0%</b>	<b>\$ 700,821</b>	<b>0.69%</b>

2024-25 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE BUDGET

	2022-23 Actual Expenses	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
	Amount	Percent	Amount	Amount
7000 Other Outgo:				
7100 Long Term Debt	\$ 1,254,893		\$ 0	\$ 1,214,223
7300 Transfers Out	\$ 8,550,174		\$ 5,614,717	\$ 4,468,274 *
7500 Student Financial Aid	300		600	600
7600 Other Student Aid	0		0	
	<u>\$ 9,805,367</u>	11.3%	<u>\$ 5,615,317</u>	6.0%
			<u>\$ 11,978,988</u>	12.2%
				<u>\$ 5,683,097</u>
				5.6%
 TOTAL EXPENDITURES	 <u>\$ 86,576,316</u>	 100.0%	 <u>\$ 93,243,182</u>	 100.0%
			 <u>\$ 97,835,344</u>	 100.0%
				 <u>\$ 101,287,687</u>
				 100.0%
NET INCOME (LOSS)	2,294,557		1,040,310	936,127
BEGINNING BALANCE	\$ 13,456,348		\$ 15,750,905	\$ 15,750,905
PRIOR YEAR ADJUSTMENTS				\$ 16,687,032
ADJUSTED BEGINNING BALANCE	<u>13,456,348</u>		<u>15,750,905</u>	<u>15,750,905</u>
ENDING BALANCE	<u>\$ 15,750,905</u>		<u>\$ 16,791,215</u>	<u>\$ 16,687,032</u>
PERCENTAGE OF EXPENDITURES	18.19%		18.01%	17.06%
BOARD MINIMUM RESERVE FOR CONTINGENCY @ 16.67%				16.67%
RESERVE FOR PO'S AND CARRYOVER BUDGETS				16,884,657
SET ASIDE FOR ADDITIONAL RESERVE				226,798
				<u>108,257</u>
				<u>17,219,712</u>

\*INCLUDES GENERAL FUND CONTRIBUTION TO AGTEC AND MUSIC-ARTS-THEATER CAPITAL PROJECTS (\$6.25M)

2024-25 FINAL BUDGET  
BOARD DESIGNATED FUND (FUND 112)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 1,834,897	\$ 1,416,485	\$ 1,416,485	\$ 1,250,835
Estimated Income				
8691 Mandated Costs	\$ 0	\$ 0	\$ 0	\$ 0
8860 Interest Income	0	0	0	0
8890 Other Income	9,000	0	2,000	0
8990 Transfers In	<u>170,846</u>	<u>85,000</u>	<u>356,584</u>	<u>30,000</u>
Total Income	179,846	85,000	358,584	30,000
TOTAL BEG. BALANCE & INCOME	\$ 2,014,743	\$ 1,501,485	\$ 1,775,069	\$ 1,280,835
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Employee Benefits	0	0	0	0
4000 Supplies	0	0	0	0
5000 Other Operating Expenses	129,845	1,137,218	72,670	645,465
6000 Equipment	33,819	225,194	0	512,188
7300 Transfers Out	<u>434,594</u>	<u>73,621</u>	<u>451,564</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 598,258</u>	<u>\$ 1,436,033</u>	<u>\$ 524,234</u>	<u>\$ 1,157,653</u>
ENDING FUND BALANCE	<u>\$ 1,416,485</u>	<u>\$ 65,452</u>	<u>\$ 1,250,835</u>	<u>\$ 123,182</u>

2024-25 FINAL BUDGET  
COLLEGE WORK STUDY FUND (FUND 122)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 443,961	\$ 464,548	\$ 483,527	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>94,734</u>	<u>285,000</u>	<u>178,860</u>	<u>285,000</u>
Total Income	538,695	749,548	662,387	749,548
TOTAL BEG. BALANCE & INCOME	\$ 538,695	\$ 749,548	\$ 662,387	\$ 749,548
Estimated Expenditures				
2000 Classified Salaries	\$ 485,816	\$ 685,262	\$ 608,766	\$ 685,262
3000 Employee Benefits	6,424	17,832	7,167	17,832
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 538,695</u>	<u>\$ 749,548</u>	<u>\$ 662,387</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>



2024-25 FINAL BUDGET  
CATEGORICAL PROJECTS FUND I (FUND 123)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 254,802	\$ 14,783,295	\$ 14,783,295	\$ 8,242,018
Estimated Income				
8100 Federal Revenue	\$ 848,305	\$ 18,450,941	\$ 3,064,517	\$ 16,045,503
8600 State Revenue	25,773,781	18,489,426	14,074,963	31,352,380
8830 Contract Services	33,531	211,906	22,613	290,212
8890 Other Income	84,841	113,912	535,019	1,581,840
8990 Transfers In	<u>2,557,865</u>	<u>356,212</u>	<u>462,578</u>	<u>425,728</u>
Total Income	29,298,323	37,622,397	18,159,690	49,695,663
TOTAL BEG. BALANCE & INCOME	\$ 29,553,125	\$ 52,405,692	\$ 32,942,986	\$ 57,937,681
Estimated Expenditures				
1000 Certificated Salaries	\$ 3,049,689	\$ 4,183,907	\$ 3,434,423	\$ 5,325,091
2000 Classified Salaries	2,295,927	3,740,506	2,863,231	4,305,402
3000 Employee Benefits	2,489,960	4,230,934	3,068,314	4,718,151
4000 Supplies	274,956	913,297	689,474	688,002
5000 Other Operating Expenses	1,568,508	15,061,868	5,799,618	25,404,509
6000 Capital Outlay	626,122	684,927	1,203,279	1,459,885
7300 Transfers Out	3,113,976	7,190,188	5,129,772	663,555
7400 Fiscal Agent Out	66,073	14,777,250	1,064,004	13,460,337
7600 Other Student Aid	<u>1,284,618</u>	<u>1,620,046</u>	<u>1,448,852</u>	<u>1,912,749</u>
TOTAL EXPENDITURES	<u>\$ 14,769,830</u>	<u>\$ 52,402,923</u>	<u>\$ 24,700,968</u>	<u>\$ 57,937,681</u>
ENDING FUND BALANCE	<u>\$ 14,783,295</u>	<u>\$ 2,769</u>	<u>\$ 8,242,018</u>	<u>\$ (0)</u>

2024-25 FINAL BUDGET  
CATEGORICAL PROJECTS FUND II (FUND 124)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 2,297,814	\$ 3,024,053	\$ 3,024,053	\$ 6,354,055
Estimated Income				
8100 Federal Revenue	\$ 3,427,694	\$ 6,886,549	\$ 6,224,432	\$ 1,542,483
8600 State Revenue	7,126,186	22,059,169	13,279,345	18,035,338
8860 Interest Revenue	10,418	10,000	91,138	60,000
8870 Student Fees	471,585	910,018	536,801	966,900
8880 Other Fees	471,104	114,956	499,525	114,956
8890 Other Local Income	211,112	377,465	188,836	506,137
8970 Fiscal Agent	3,228,777	4,106,987	3,717,273	3,431,201
8990 Transfers In	744,310	515,542	341,874	505,542
	<hr/>	<hr/>	<hr/>	<hr/>
Total Income	15,691,186	34,980,686	24,879,224	25,162,557
TOTAL BEG. BALANCE & INCOME	\$ 17,989,000	\$ 38,004,739	\$ 27,903,277	\$ 31,516,612
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,394,684	\$ 2,142,738	\$ 1,455,168	\$ 2,493,214
2000 Classified Salaries	1,706,260	3,274,180	2,111,473	6,378,549
3000 Employee Benefits	1,620,664	2,810,513	1,995,483	3,422,840
4000 Supplies	906,049	3,295,213	1,121,274	3,503,981
5000 Other Operating Expenses	1,991,828	7,953,744	2,509,856	4,838,205
6000 Capital Outlay	2,188,768	4,706,905	2,317,353	2,817,825
7300 Transfers Out	1,921,180	9,603,884	6,305,425	4,418,916
7400 Fiscal Agent Out	3,228,777	4,106,987	3,717,273	3,431,201
7600 Other Payments to/for Students	6,737	14,533	15,917	43,679
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 14,964,947	\$ 37,908,697	\$ 21,549,222	\$ 31,348,410
ENDING FUND BALANCE	\$ <u>3,024,053</u>	\$ <u>96,042</u>	\$ <u>6,354,055</u>	\$ <u>168,202</u>

2024-25 FINAL BUDGET  
BOND REDEMPTION FUND SFID #1 ( FUND 210)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 3,344,087	\$ 3,358,491	\$ 3,358,491	\$ 3,159,267
Estimated Income				
8814 Voted Indebtness	\$ 2,984,410	\$ 3,133,796	\$ 2,860,965	\$ 3,593,121
8860 Interest	54,155	45,000	73,407	65,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	3,038,565	3,178,796	2,934,372	3,658,121
TOTAL BEG. BALANCE & INCOME	\$ 6,382,652	\$ 6,537,287	\$ 6,292,863	\$ 6,817,388
Estimated Expenditures				
5000 Services	\$ 0	\$ 0	\$ 0	\$ 0
7110 Debt Retirement	1,900,000	2,095,000	2,095,000	2,645,000
7120 Issuance Cost	882	950	750	950
7130 Debt Interest	1,123,279	1,037,846	1,037,846	947,171
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 3,024,161</u>	<u>\$ 3,133,796</u>	<u>\$ 3,133,596</u>	<u>\$ 3,593,121</u>
ENDING FUND BALANCE	<u>\$ 3,358,491</u>	<u>\$ 3,403,491</u>	<u>\$ 3,159,267</u>	<u>\$ 3,224,267</u>

2024-25 FINAL BUDGET  
BOND REDEMPTION FUND SFID #2 ( FUND 211)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 1,354,820	\$ 1,464,183	\$ 1,464,183	\$ 1,530,608
Estimated Income				
8814 Voted Indebtness	\$ 1,318,228	\$ 1,292,878	\$ 1,326,447	\$ 1,344,857
8860 Interest	21,200	15,000	32,630	30,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	1,339,429	1,307,878	1,359,077	1,374,857
TOTAL BEG. BALANCE & INCOME	\$ 2,694,249	\$ 2,772,061	\$ 2,823,260	\$ 2,905,464
Estimated Expenditures				
5000 Services	\$ 0	\$ 0	\$ 0	\$ 0
7110 Debt Retirement	1,035,000	1,155,000	1,155,000	1,270,000
7120 Issuance Cost	33	65	0	65
7130 Debt Interest	195,033	137,813	137,652	74,792
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,230,066</u>	<u>\$ 1,292,878</u>	<u>\$ 1,292,652</u>	<u>\$ 1,344,857</u>
ENDING FUND BALANCE	<u>\$ 1,464,183</u>	<u>\$ 1,479,183</u>	<u>\$ 1,530,608</u>	<u>\$ 1,560,608</u>

2024-25 FINAL BUDGET  
CHILD DEVELOPMENT FUND (FUND 330)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 0	\$ 13,497	\$ 13,497	\$ 27,987
Estimated Income				
8100 Federal Revenue	\$ 800,013	\$ 1,925,179	\$ 1,262,130	\$ 2,766,900
8600 State Income	1,344,028	1,619,335	1,451,100	1,995,300
8860 Interest	26,472	15,000	44,730	30,000
8870 Student Fees	0	0	802	805
8890 Other Income	0	0	0	0
8980 Transfers In	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	2,170,513	3,559,514	2,758,762	4,793,005
TOTAL BEG. BALANCE & INCOME	\$ 2,170,513	\$ 3,573,011	\$ 2,772,259	\$ 4,820,992
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	1,012,813	1,592,982	1,233,247	1,918,821
3000 Employee Benefits	819,337	1,194,754	1,034,217	1,473,333
4000 Supplies	175,760	170,198	174,332	218,037
5000 Other Oper. Expenses	54,004	516,518	95,106	1,031,848
6000 Capital Outlay	56,629	64,996	159,993	81,400
7300 Transfers Out	38,473	33,563	47,376	97,553
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 2,157,016	\$ 3,573,011	\$ 2,744,272	\$ 4,820,992
ENDING FUND BALANCE	<u>\$ 13,497</u>	<u>\$ 0</u>	<u>\$ 27,987</u>	<u>\$ 0</u>

2024-25 FINAL BUDGET  
MERCED COLLEGE FARM FUND (FUND 340)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 79,353	\$ 72,705	\$ 72,705	\$ 97,956
Estimated Income				
8820 Donations	\$ -	\$ -	\$ -	\$ -
8840 Sales	84,315	74,300	107,859	54,000
8850 Rent/Boarding Fees	1	1	1	1
8860 Interest	1,417	1,000	2,091	1,500
8890 Other Local Income	-	-	-	-
8910 Sale of Assets	-	-	-	-
8980 Transfers In	25,328	-	-	-
	111,061	75,301	109,951	55,501
<b>TOTAL BEG. BALANCE &amp; INCOME</b>	<b>\$ 190,414</b>	<b>\$ 148,006</b>	<b>\$ 182,656</b>	<b>\$ 153,457</b>
Estimated Expenditures				
1000 Cert. Salaries	\$ -	\$ -	\$ -	\$ 0
2000 Classified Salaries	-	-	-	0
3000 Employee Benefits	-	-	-	0
4000 Supplies	64,480	58,390	50,741	49,079
5000 Other Operating Expenses	27,782	27,700	33,959	28,604
6000 Capital Outlay	25,446	-	-	0
7300 Transfers	-	-	-	0
7500 Grants	-	-	-	0
	117,709	86,090	84,700	77,683
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,709</b>	<b>\$ 86,090</b>	<b>\$ 84,700</b>	<b>\$ 77,683</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 72,705</b>	<b>\$ 61,916</b>	<b>\$ 97,956</b>	<b>\$ 75,774</b>

2024-25 FINAL BUDGET  
CAPITAL PROJECTS FUND (FUND 410)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 9,050,868	\$ 12,253,907	\$ 12,253,907	\$ 20,884,239
Estimated Income				
8100 Federal Revenue	\$ 0	\$ 15,174,195	\$ 2,010,153	\$ 13,164,042
8600 State Revenue	3,015,567	3,512,440	1,365,280	2,147,359
8860 Interest	220,830	100,000	399,144	300,000
8890 Other Income	200,608	157,251	245,457	167,251
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>9,931,401</u>	<u>15,401,187</u>	<u>19,964,262</u>	<u>6,692,108</u>
Total Revenue	13,368,406	34,345,073	23,984,297	22,470,760
TOTAL BEG. BALANCE & INCOME	\$ 22,419,275	\$ 46,598,980	\$ 36,238,203	\$ 43,354,999
Estimated Expenditures				
2000 Classified Salaries	\$ 7,142	\$ 0	\$ 0	\$ 0
3000 Benefits	668	0	0	0
5000 Services	151,971	2,743,915	1,524,235	1,146,511
6000 Capital Outlay	9,771,095	37,385,798	13,733,532	40,521,497
7300 Transfers	<u>234,493</u>	<u>0</u>	<u>96,197</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 10,165,368</u>	<u>\$ 40,129,713</u>	<u>\$ 15,353,964</u>	<u>\$ 41,668,008</u>
ENDING FUND BALANCE	<u>\$ 12,253,907</u>	<u>\$ 6,469,267</u>	<u>\$ 20,884,239</u>	<u>\$ 1,686,991</u>

2024-25 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #1 ( FUND 420)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 13,065,818	\$ 5,532,256	\$ 5,532,256	\$ 460,217
Estimated Income				
8860 Interest	\$ 268,237	\$ 100,000	\$ 191,532	\$ 15,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>268,237</u>	<u>100,000</u>	<u>191,532</u>	<u>15,000</u>
Total Income	268,237	100,000	191,532	15,000
TOTAL BEG. BALANCE & INCOME	\$ 13,334,055	\$ 5,632,256	\$ 5,723,788	\$ 475,217
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,250	1,250	1,500	1,500
6000 Capital Outlay	7,655,234	5,411,320	5,262,071	473,717
7120 Bond Issuance Costs	145,314	19,686	0	0
7300 Transfers	0	0	0	0
	<u>7,801,799</u>	<u>5,432,256</u>	<u>5,263,571</u>	<u>475,217</u>
TOTAL EXPENDITURES	\$ <u>7,801,799</u>	\$ <u>5,432,256</u>	\$ <u>5,263,571</u>	\$ <u>475,217</u>
ENDING FUND BALANCE	\$ <u>5,532,256</u>	\$ <u>200,000</u>	\$ <u>460,217</u>	\$ <u>(0)</u>



2024-25 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #2 ( FUND 421)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 81,598	\$ 81,405	\$ 81,405	\$ 82,029
Estimated Income				
8860 Interest	\$ 1,786	\$ 1,000	\$ 2,803	\$ 2,000
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>1,786</u>	<u>1,000</u>	<u>2,803</u>	<u>2,000</u>
Total Revenue	1,786	1,000	2,803	2,000
TOTAL BEG. BALANCE & INCOME	\$ 83,385	\$ 82,405	\$ 84,207	\$ 84,029
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,980	1,980	2,178	2,178
6000 Capital Outlay	0	80,425	0	81,851
7120 Bond Issuance Debt	0	0	0	0
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>1,980</u>	<u>82,405</u>	<u>2,178</u>	<u>84,029</u>
TOTAL EXPENDITURES	\$ <u>1,980</u>	\$ <u>82,405</u>	\$ <u>2,178</u>	\$ <u>84,029</u>
ENDING FUND BALANCE	\$ <u>81,405</u>	\$ <u>(0)</u>	\$ <u>82,029</u>	\$ <u>0</u>

2024-25 FINAL BUDGET  
BOOKSTORE FUND ( FUND 510)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ (797,436)	\$ (701,614)	\$ (701,614)	\$ (306,086)
Prior Year Adjustments				
Adjusted Beginning Balance	<u>(797,436)</u>	<u>(701,614)</u>	<u>(701,614)</u>	<u>(306,086)</u>
Estimated Income				
8840 Sales	243,856	219,471	389,088	190,000
8860 Interest	11,064	7,000	26,424	15,000
8890 Other Local Income	223,830	229,538	224,633	0
8910 Sale of Assets		0		0
8980 Transfer In	0	0	0	0
Income	\$ 478,750	\$ 456,009	\$ 640,144	\$ 205,000
Estimated Expenditures				
2000 Salaries	\$ 121,862	\$ 126,708	\$ 132,966	\$ 0
3000 Benefits	95,814	102,830	101,414	0
4000 Supplies	0	0	0	0
5000 Services	165,251	0	10,237	791
6000 Capital Outlay	0	0	0	0
7000 Transfers	0	0	0	0
TOTAL EXPENDITURES	<u>\$ 382,927</u>	<u>\$ 229,538</u>	<u>\$ 244,617</u>	<u>\$ 791</u>
Net Profit	95,823	226,471	395,528	204,209
ENDING FUND BALANCE	<u><u>\$ (701,614)</u></u>	<u><u>\$ (475,142)</u></u>	<u><u>\$ (306,086)</u></u>	<u><u>\$ (101,877)</u></u>

2024-25 FINAL BUDGET  
RETIREE HEALTH BENEFITS FUND (FUND 610)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 4,025,749	\$ 4,114,401	\$ 4,114,401	\$ 4,100,281
Prior Year Adjustments				
Adjusted Beginning Balance	<u>4,025,749</u>	<u>4,114,401</u>	<u>4,114,401</u>	<u>4,100,281</u>
Estimated Income				
8860 Interest Income	\$ 88,652	\$ 75,000	\$ 135,880	\$ 125,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
Total Revenue	88,652	325,000	385,880	125,000
TOTAL BEG. BALANCE & INCOME	\$ 4,114,401	\$ 4,439,401	\$ 4,500,281	\$ 4,225,281
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 400,000	\$ 400,000	\$ 0
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>\$ 0</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>
ENDING FUND BALANCE	<u>\$ 4,114,401</u>	<u>\$ 4,039,401</u>	<u>\$ 4,100,281</u>	<u>\$ 4,225,281</u>

2024-25 FINAL BUDGET  
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 305,453	\$ 333,699	\$ 333,699	\$ 395,016
Prior Year Adjustments				
Adjusted Beginning Balance	<u>305,453</u>	<u>333,699</u>	<u>333,699</u>	<u>395,016</u>
 Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 1,500
8840 Sales	2,120	2,100	3,662	9,000
8850 Booth Rentals	0	0	0	0
8860 Interest	7,112	4,500	11,205	2,000
8880 ASB Cards	166,410	120,000	177,950	180,000
8890 Other Local Income	5,402	0	6,014	0
8980 Transfers In	1,902	0	0	0
 Total Revenue	 182,946	 126,600	 198,831	 192,500
 TOTAL BEG. BALANCE & INCOME	 \$ 488,399	 \$ 460,299	 \$ 532,529	 \$ 587,516
 Estimated Expenditures				
2000 Classified Salaries	\$ 36,698	\$ 41,442	\$ 42,690	\$ 44,364
3000 Employee Benefits	25,109	27,882	29,644	31,656
4000 Supplies	35,930	82,549	31,454	106,360
5000 Other Oper. Expenses	19,582	42,800	30,784	57,900
6000 Capital Outlay	37,382	10,000	2,141	30,000
7300 Transfers Out	0	0	800	0
7500 Student Financial Aid	0	3,000	0	3,000
 TOTAL EXPENDITURES	 \$ <u>154,700</u>	 \$ <u>207,673</u>	 \$ <u>137,513</u>	 \$ <u>273,280</u>
 ENDING FUND BALANCE	 \$ <u><u>333,699</u></u>	 \$ <u><u>252,626</u></u>	 \$ <u><u>395,016</u></u>	 \$ <u><u>314,236</u></u>

2024-25 FINAL BUDGET  
STUDENT REPRESENTATION FEE FUND (FUND 720)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 70,511	\$ 87,781	\$ 87,781	\$ 100,360
Prior Year Adjustments				
Adjusted Beginning Balance	<u>70,511</u>	<u>87,781</u>	<u>87,781</u>	<u>100,360</u>
Estimated Income				
8860 Interest	\$ 1,802	\$ 1,100	\$ 3,347	\$ 0
8880 Student Rep Fee	33,263	30,000	35,625	35,000
Total Revenue	35,065	31,100	38,972	35,000
TOTAL BEG. BALANCE & INCOME	\$ 105,577	\$ 118,881	\$ 126,753	\$ 135,360
Estimated Expenditures				
4000 Supplies	\$ 0	\$ 6,500	\$ 626	\$ 6,500
5000 Services	15,468	32,750	23,273	25,750
6000 Equipment	0	10,000	0	20,000
7300 Transfers Out	2,328	2,100	2,493	1,190
TOTAL EXPENDITURES	<u>\$ 17,796</u>	<u>\$ 51,350</u>	<u>\$ 26,392</u>	<u>\$ 53,440</u>
ENDING FUND BALANCE	<u><u>\$ 87,781</u></u>	<u><u>\$ 67,531</u></u>	<u><u>\$ 100,360</u></u>	<u><u>\$ 81,920</u></u>

2024-25 FINAL BUDGET  
STUDENT FINANCIAL AID FUND (FUND 740)

	2022-23 Actual Income	2023-24 Final Budget	2023-24 Actual Expenses	2024-25 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 21,613,739	\$ 18,238,223	\$ 25,551,190	\$ 18,413,321
8600 State Revenue	6,425,663	9,947,549	10,624,678	9,421,735
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>701,336</u>	<u>445,212</u>	<u>700,195</u>	<u>1,094,194</u>
Total Revenue	28,740,739	28,630,984	36,876,063	28,929,250
TOTAL BEG. BALANCE & INCOME	\$ 28,740,739	\$ 28,630,984	\$ 36,876,063	\$ 28,929,250
Estimated Expenditures				
7300 Transfers Out	\$ 5,000	\$ 106,539	\$ 106,539	\$ 128,143
7500 Student Fin. Aid	28,735,739	28,508,845	36,769,524	28,503,507
7501 Scholarships	<u>                    </u>	<u>15,600</u>	<u>                    </u>	<u>297,600</u>
TOTAL EXPENDITURES	\$ <u>28,740,739</u>	\$ <u>28,630,984</u>	\$ <u>36,876,063</u>	\$ <u>28,929,250</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>