

2022/23 General Fund Budget

	10/10/22 Unrestricted Budget	11/14/22 Unrestricted Budget	Variance		10/10/22 Restricted Budget	11/14/22 Restricted Budget	Variance
Revenue Limit	89,899,822	89,899,822	-		-	-	-
Other Revenue	5,201,790	5,260,803	59,013	(a)	47,178,720	47,242,900	64,180
Total Revenue	95,101,612	95,160,625	59,013		47,178,720	47,242,900	64,180
Academic Salaries 10000	34,815,554	34,818,307	2,753	(c)	2,911,674	2,962,306	50,632
Contract Faculty	22,299,233	22,299,233	-		1,990,590	2,009,919	19,329
Faculty Overload	2,449,657	2,449,657	-		-	5,000	5,000
Adjunct Faculty	4,507,313	4,508,576	1,263		77,546	80,841	3,295
Summer School	903,607	903,607	-		7,500	8,012	512
Administrator	3,147,042	3,148,532	1,490		490,525	493,021	2,496
Hourly Counselor/Librarian	379,831	379,831	-		314,313	314,313	-
Classified Salaries 20000	17,217,198	17,147,870	(69,328)	(d)	10,495,636	10,434,620	(61,016)
Classified	11,153,323	11,110,061	(43,262)		4,457,202	4,396,110	(61,092)
Student Help	790,473	790,473	-		4,586,645	4,586,108	(537)
Administrator	3,537,170	3,511,104	(26,066)		985,431	966,042	(19,389)
Confidential	852,270	852,270	-		-	8,621	8,621
Professional Expert	356,686	356,686	-		325,980	326,980	1,000
Benefits 30000	20,956,411	20,920,391	(36,020)	(e)	4,222,928	4,247,990	25,062
Supplies 40000	1,139,680	1,266,454	126,774	(f)	6,135,677	6,835,041	699,364
Services 50000	7,392,917	7,479,029	86,112	(g)	9,799,776	9,611,026	(188,750)
Capital Outlay 60000	1,844,475	2,035,150	190,675	(h)	6,924,692	7,533,227	608,535
Other Outgo 70000	73,321	73,321	-		6,688,337	5,618,690	(1,069,647)
Total Expenses	83,439,556	83,740,522	300,966		47,178,720	47,242,900	64,180
General Fund Surplus/(Deficit)	11,662,056	11,420,103			-	-	

Surplus/(Deficit)	
Final Adopted Surplus	12,192,556
C/F MAA	(24,380)
C/F Above Base	(371,147)
C/F Hanford Center one-time funds	(74,892)
C/F Facilities	(57,428)
C/F Various department budgets	(9,300)
C/F COSAFA FEC Activities	(10,000)
C/F COSAFA Office Hours	(4,390)
C/F COSTA faculty travel	(10,000)
Employer portion excess STRS savings decrease	31,037
General Fund Surplus 10/10/22	11,662,056
Misc Classified salary changes decrease	65,555
Misc Mgmt/Conf salary changes decrease	38,303
C/F PTA workshops	(12,900)
C/F Facilities	(319,323)
C/F Safety	(13,588)
General Fund Surplus 11/14/22	11,420,103

Revenue Changes 10/10/22	Unrestricted	Restricted
Carry forward revenue increase/(decrease)		
CARES Act Institutional		(92,801)
CDFA Crop Block Grant		(31,336)
Tulare Co WIOA		10,522
Kings Co WIOA		11,985
Federal Workstudy (FWS)		(10,283)
Foster Care		20,521
Vets		9,094
Veterans Resource Center		158,334
TRIO		(142,864)
PELL AA		46,018
FWS AA		4,502
SEOG AA		18,069
Guided Pathways		5,559
CalWorks		151,212
Library Services Platform		10,734
Mental Health		(177)
Basic Needs Center		238,197
Healthcare Sector		14,800
USDA FSMA Training		(77,288)
EOPS		31,460
AAC		108,265
Student Equity Plan		(57,964)
Student Retention		(43,857)
Adult Ed		(18,009)
Classified Staff Development		(3,795)
CalFresh		13,191
Staff Diversity		273,740
Strong Workforce Local #5		(418,330)
Strong Workforce Regional #5		(378,590)
Strong Workforce Local #6		283,805
Strong Workforce Regional #6		138,615
Instructional Equipment		631,514
Basic Skills		354,902
Lottery Prop 20		3,536,622
BFAP		(4,877)
FWS Local		(100)
Financial Aid Technology		139,578
College Promise		286,047
DLIA Award		4,899
APSA Award		1,844
Parking		366,921
Traffic Safety		1,349
Health Center		200,916
Kaweah LVN to RN		51,594
Kaweah Year Round		31,342
Advanced Officer Training		59,885
COVID Block Grant decrease		(219,620)
New grant LAEP AA		200,052
New grant LAEP		3,800,996
Total Restricted		9,717,193
Revenue Changes 11/14/22	Unrestricted	Restricted
(a) Summer/Fall 2022 Student material fee increase	59,013	
Total Unrestricted	59,013	
(b) VTEA augmentation increase		93,907
FY23 Student Retention allocation decrease		(10,936)
SWP#5 Regional allocation decrease		(18,791)
Total Restricted		64,180

Unrestricted Major Expense Changes 10/11/22	Detail	Total
Academic Salaries: C/F COSAFA Office Hours increase	4,390	
C/F Adjunct FEC increase	10,000	
Expense transfer from Supplies increase	9,600	23,990
Classified Salaries: C/F Comp Time payout increase	9,300	9,300
Benefits: STRS employer excess portion decrease	(31,037)	(31,037)
Supplies: C/F various increase	13,672	
Expense transfer to Academic Salaries decrease	(9,600)	
Expense transfer to Services decrease	(8,600)	(4,528)
Services: C/F various increase	226,229	
Expense transfer from Supplies increase	8,600	234,829
Capital Outlay: C/F various increase	297,946	297,946
Unrestricted Major Expense Changes 11/14/22	Detail	Total
(c) Academic Salaries: Misc salary changes increase	1,490	
Expense transfer from Supplies increase	1,263	2,753
(d) Classified Salaries: Misc salary changes decrease	(69,328)	(69,328)
(e) Benefits: Misc salary changes decrease	(36,020)	(36,020)
(f) Supplies: C/F Safety increase	13,588	
Expense transfer to Academic Salaries decrease	(1,263)	
Summer/Fall student material fees increase	59,013	
Expense transfer from Services increase	27,436	
Expense transfer from Capital increase	28,000	126,774
(g) Services: C/F PTA workshops increase	12,900	
C/F Hanford facilities increase	70,000	
C/F Various departments increase	34,449	
Expense transfer to Supplies decrease	(27,436)	
Expense transfer to Capital decrease	(3,801)	86,112
(h) Capital Outlay: C/F Facilities increase	214,874	
Expense transfer to Supplies decrease	(28,000)	
Expense transfer from Services increase	3,801	190,675