

DRAFT - CCSF 5-Year Financial - 02/22/2024

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
SCFF Funding	\$ -	\$ 126,674,811	\$ 128,714,155	\$ 125,970,398	\$ 133,298,940	\$ 142,275,184	\$ 153,970,204	\$ 155,140,378	\$ 144,883,694	\$ 151,610,886	\$ 159,092,242
Hold Harmless Funding	\$ -	\$ 131,835,157	\$ 136,132,983	\$ 136,132,983	\$ 143,034,925	\$ 152,418,016	\$ 164,946,777	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372
% of Total Revenue		71.40%	74.98%	73.76%	74.44%	74.58%	76.63%	76.75%	76.75%	76.75%	76.75%
COLA	1.56%	2.71%	3.26%	2.31%	5.07%	6.56%	8.22%	0.76%	0.00%	0.00%	0.00%
FTES - ACTUAL/EST	22,309	22,291	19,965	13,820	14,529	13,625	14,106	14,605	15,125	15,666	16,228
Budget Inst FTEF (approx.)	1,639.36	1,619.54	1,396.73	1,182.63	1,110.80	975.84	1,022.98	1,022.13	1,022.74	1,022.64	1,021.29
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Total Unrestricted Rev	\$ 174,778,789	\$ 184,654,879	\$ 181,552,872	\$ 184,573,970	\$ 192,160,645	\$ 204,361,659	\$ 215,262,067	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Expenditures											
Academic Salaries	\$ 81,504,697	\$ 84,854,735	\$ 77,539,626	\$ 72,341,481	\$ 60,914,283	\$ 61,654,270	\$ 75,816,675	\$ 75,562,802	\$ 78,477,841	\$ 79,993,661	\$ 81,539,798
Administrative Salaries	\$ 7,652,044	\$ 8,815,117	\$ 6,681,254	\$ 6,470,172	\$ 5,393,345	\$ 5,760,214	\$ 7,654,850	\$ 7,325,075	\$ 7,618,078	\$ 7,770,439	\$ 7,925,848
Classified Salaries	\$ 42,715,647	\$ 45,112,705	\$ 41,263,413	\$ 40,032,362	\$ 40,649,167	\$ 41,048,507	\$ 49,016,360	\$ 48,245,017	\$ 50,164,704	\$ 51,148,903	\$ 52,152,785
Employee Benefits	\$ 43,915,437	\$ 46,479,936	\$ 41,273,273	\$ 41,066,202	\$ 48,960,169	\$ 56,046,516	\$ 63,268,250	\$ 63,521,675	\$ 64,027,417	\$ 64,955,751	\$ 65,902,650
Supplies and Materials	\$ 1,414,273	\$ 1,297,868	\$ 762,836	\$ 547,014	\$ 225,242	\$ 946,613	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483
Other Operating	\$ 16,216,117	\$ 15,732,629	\$ 14,851,519	\$ 15,466,103	\$ 18,958,551	\$ 17,179,540	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283
Capital Outlay	\$ 1,229,207	\$ 539,299	\$ 237,405	\$ 101,922	\$ 280,328	\$ 2,385,218	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Other Outgo*	\$ 3,503,876	\$ 588,843	\$ 489,542	\$ 790,281	\$ 7,515,955	\$ 13,708,054	\$ 4,850,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000
Total Expenditures & Outgo	\$ 198,151,298	\$ 203,421,133	\$ 183,098,866	\$ 176,815,537	\$ 182,897,039	\$ 198,728,932	\$ 220,337,900	\$ 219,536,334	\$ 225,169,806	\$ 228,750,520	\$ 232,402,847
Beginning Fund Balance	\$ 53,463,348	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 13,167,570	\$ 10,184,125	\$ 1,567,209	\$ (10,630,421)
Prior year Adjustments	\$ (1,069,530)	-	\$ (39,093)	\$ 446,108	\$ 499,723	\$ (13,210,557)	\$ (816,606)	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ (23,372,509)	\$ (18,766,254)	\$ (1,545,994)	\$ 7,758,433	\$ 9,263,606	\$ 5,632,727	\$ (5,075,832)	\$ (2,983,444)	\$ (8,616,916)	\$ (12,197,630)	\$ (15,849,957)
Net Ending Fund Balance	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 13,167,570	\$ 10,184,125	\$ 1,567,209	\$ (10,630,421)	\$ (26,480,378)
Prepaid Asset (Mission Lease)	\$ 10,519,169	\$ 9,887,419	\$ 9,679,144	\$ 9,528,354	\$ 9,371,622	\$ 816,066	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ 18,502,140	\$ 367,636	\$ (1,009,176)	\$ 7,346,155	\$ 17,264,962	\$ 18,243,942	\$ 13,167,570	\$ 10,184,125	\$ 1,567,209	\$ (10,630,421)	\$ (26,480,378)
UGF Cash Reserve Balance %	9.34%	0.18%	-0.55%	4.15%	9.44%	9.18%	5.98%	4.64%	0.70%	-4.65%	-11.39%

FY 2023-24 Faculty salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)
 FY 2023-24 Classified salary includes one time restoration payment, ongoing COLA of 7% but instead include 2% Step and Column (Seniority)
 FY 2023-24 Administrators salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)

Scenario 1 Return of all projected FTEF (24) in 2024-25. Estimated costs are about \$3.6 million 2024-2025
 FY 2024-25 One time restoration for all units is excluded
 FY 2024-25 exclusion of one time restoration payment

FY 2024-25 Faculty salary includes 3% COLA ongoing and 2% Step and Column (Seniority)
 FY 2024-25 Administrators salary includes 3% COLA on going and 2% Step and Column (Seniority)
 FY 2024-25 Classified salary include 2% ongoing COLA and 2% Step and Column (seniority)

FY 2025-26 Faculty salary includes 2% ongoing COLA and 2% Step and Column (Seniority)
 FY 2025-26 Administrators salary includes 2% ongoing COLA and 2% Step and Column (Seniority)
 FY 2025-26 Classified salary include 2% Step and Column (Seniority)
 FY 2026-27 and 2027-28 include for all unit 2% Step and Column (Seniority)

Transfer Out	FY 2023-24	FY 2024-25
Others Outgo		
Cafeteria	\$ 800,000	\$ 800,000
Bookstore	\$ 350,000	\$ 350,000
Capital Outlay	\$ 2,500,000	\$ 2,500,000
OPEB	\$ 1,200,000	\$ 1,500,000
Total	\$ 4,850,000	\$ 5,150,000

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SCFF Funding	\$ -	\$ 126,674,811	\$ 128,714,155	\$ 125,970,398	\$ 133,298,940	\$ 142,275,184	\$ 153,970,204	\$ 155,140,378	\$ 144,883,694	\$ 151,610,886	\$ 159,092,242
Hold Harmless Funding	\$ -	\$ 131,835,157	\$ 136,132,983	\$ 136,132,983	\$ 143,034,925	\$ 152,418,016	\$ 164,946,777	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372
% of Total Revenue		71.40%	74.98%	73.76%	74.44%	74.58%	76.63%	76.75%	76.75%	76.75%	76.75%
COLA	1.56%	2.71%	3.26%	2.31%	5.07%	6.56%	8.22%	0.76%	0.00%	0.00%	0.00%
FTEs - ACTUAL/EST	22,309	22,291	19,965	13,820	14,529	13,625	14,106	14,605	15,125	15,666	16,228
Budget Inst FTEF (approx.)	1,639.36	1,619.54	1,396.73	1,182.63	1,110.80	975.84	1,022.98	1,022.13	1,022.74	1,022.64	1,021.29
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Total Unrestricted Rev	\$ 174,778,789	\$ 184,654,879	\$ 181,552,872	\$ 184,573,970	\$ 192,160,645	\$ 204,361,659	\$ 215,262,067	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Expenditures											
Academic Salaries	\$ 81,504,697	\$ 84,854,735	\$ 77,539,626	\$ 72,341,481	\$ 60,914,283	\$ 61,654,270	\$ 75,816,675	\$ 74,219,391	\$ 78,477,842	\$ 79,993,662	\$ 81,539,799
Administrative Salaries	\$ 7,652,044	\$ 8,815,117	\$ 6,681,254	\$ 6,470,172	\$ 5,393,345	\$ 5,760,214	\$ 7,654,850	\$ 7,325,075	\$ 7,618,078	\$ 7,770,439	\$ 7,925,848
Classified Salaries	\$ 42,715,647	\$ 45,112,705	\$ 41,263,413	\$ 40,032,362	\$ 40,649,167	\$ 41,048,507	\$ 49,016,360	\$ 48,245,017	\$ 50,164,704	\$ 51,148,903	\$ 52,152,785
Employee Benefits	\$ 43,915,437	\$ 46,479,936	\$ 41,273,273	\$ 41,066,202	\$ 48,960,169	\$ 56,046,516	\$ 63,268,250	\$ 63,044,282	\$ 64,982,204	\$ 65,910,538	\$ 66,857,437
Supplies and Materials	\$ 1,414,273	\$ 1,297,868	\$ 762,836	\$ 547,014	\$ 225,242	\$ 946,613	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483
Other Operating	\$ 16,216,117	\$ 15,732,629	\$ 14,851,519	\$ 15,466,103	\$ 18,958,551	\$ 17,179,540	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283
Capital Outlay	\$ 1,229,207	\$ 539,299	\$ 237,405	\$ 101,922	\$ 280,328	\$ 2,385,218	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Other Outgo*	\$ 3,503,876	\$ 588,843	\$ 489,542	\$ 790,281	\$ 7,515,955	\$ 13,708,054	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000
Total Expenditures & Outgo	\$ 198,151,298	\$ 203,421,133	\$ 183,098,866	\$ 176,815,537	\$ 182,897,039	\$ 198,728,932	\$ 220,637,900	\$ 217,715,530	\$ 226,124,594	\$ 229,705,308	\$ 233,357,635
Beginning Fund Balance	\$ 53,463,348	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 12,867,570	\$ 11,704,929	\$ 2,133,225	\$ (11,019,193)
Prior year Adjustments	\$ (1,069,530)	-	\$ (39,093)	\$ 446,108	\$ 499,723	\$ (13,210,557)	\$ (816,606)	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ (23,372,509)	\$ (18,766,254)	\$ (1,545,994)	\$ 7,758,433	\$ 9,263,606	\$ 5,632,727	\$ (5,375,832)	\$ (1,162,640)	\$ (9,571,704)	\$ (13,152,418)	\$ (16,804,745)
Net Ending Fund Balance	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 12,867,570	\$ 11,704,929	\$ 2,133,225	\$ (11,019,193)	\$ (27,823,938)
Prepaid Asset (Mission Lease)	\$ 10,519,169	\$ 9,887,419	\$ 9,679,144	\$ 9,528,354	\$ 9,371,622	\$ 816,066	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ 18,502,140	\$ 367,636	\$ (1,009,176)	\$ 7,346,155	\$ 17,264,962	\$ 18,243,942	\$ 12,867,570	\$ 11,704,929	\$ 2,133,225	\$ (11,019,193)	\$ (27,823,938)
UGF Cash Reserve Balance %	9.34%	0.18%	-0.55%	4.15%	9.44%	9.18%	5.83%	5.38%	0.94%	-4.80%	-11.92%

FY 2023-24 Faculty salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)

FY 2023-24 Classified salary includes one time restoration payment, ongoing COLA of 7% but instead include 2% Step and Column (Seniority)

FY 2023-24 Administrators salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)

Scenario 2 Return of (12) FTEF in 2024-25, and (12) FTEF in 2025-26. Estimated costs are about \$1.8 million for fiscal 2024-25 and for FY 2025-26

FY 2024-25 One time restoration for all units is excluded

FY 2024-25 exclusion of one time restoration payment

FY 2024-25 Faculty salary includes 3% COLA ongoing and 2% Step and Column (Seniority)

FY 2024-25 Administrators salary includes 3% COLA on going and 2% Step and Column (Seniority)

FY 2024-25 Classified salary include 2% ongoing COLA and 2% Step and Column (seniority)

FY 2025-26 Faculty salary includes 2% ongoing COLA and 2% Step and Column (Seniority)

FY 2025-26 Administrators salary includes 2% ongoing COLA and 2% Step and Column (Seniority)

FY 2025-26 Classified salary include 2% Step and Column (Seniority)

FY 2026-27 and 2027-28 include for all unit 2% Step and Column (Seniority)

	FY 2023-24	FY 2024-25
Transfer Out		
Others Outgo		
Cafeteria	\$ 800,000	\$ 800,000
Bookstore	\$ 350,000	\$ 350,000
Capital Outlay	\$ 2,500,000	\$ 2,500,000
OPEB	\$ 1,500,000	\$ 1,500,000
Total	\$ 5,150,000	\$ 5,150,000

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	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
SCFF Funding	\$ -	\$ 126,674,811	\$ 128,714,155	\$ 125,970,398	\$ 133,298,940	\$ 142,275,184	\$ 153,970,204	\$ 155,140,378	\$ 144,883,694	\$ 151,610,886	\$ 159,092,242
Hold Harmless Funding	\$ -	\$ 131,835,157	\$ 136,132,983	\$ 136,132,983	\$ 143,034,925	\$ 152,418,016	\$ 164,946,777	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372	\$ 166,200,372
% of Total Revenue		71.40%	74.98%	73.76%	74.44%	74.58%	76.63%	76.75%	76.75%	76.75%	76.75%
COLA	1.56%	2.71%	3.26%	2.31%	5.07%	6.56%	8.22%	0.76%	0.00%	0.00%	0.00%
FTEs - ACTUAL/EST	22,309	22,291	19,965	13,820	14,529	13,625	14,106	14,605	15,125	15,666	16,228
Budget Inst FTEF (approx.)	1,639.36	1,619.54	1,396.73	1,182.63	1,110.80	975.84	1,022.98	1,022.13	1,022.74	1,022.64	1,021.29
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Total Unrestricted Rev	\$ 174,778,789	\$ 184,654,879	\$ 181,552,872	\$ 184,573,970	\$ 192,160,645	\$ 204,361,659	\$ 215,262,067	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890	\$ 216,552,890
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Expenditures	\$ 81,504,697	\$ 84,854,735	\$ 77,539,626	\$ 72,341,481	\$ 60,914,283	\$ 61,654,270	\$ 75,816,675	\$ 73,771,641	\$ 77,582,342	\$ 79,993,824	\$ 81,539,961
Academic Salaries	\$ 7,652,044	\$ 8,815,117	\$ 6,681,254	\$ 6,470,172	\$ 5,393,345	\$ 5,760,214	\$ 7,654,850	\$ 7,325,075	\$ 7,618,078	\$ 7,770,439	\$ 7,925,848
Administrative Salaries	\$ 42,715,647	\$ 45,112,705	\$ 41,263,413	\$ 40,032,362	\$ 40,649,167	\$ 41,048,507	\$ 49,016,360	\$ 48,245,017	\$ 50,164,704	\$ 51,148,903	\$ 52,152,785
Classified Salaries	\$ 43,915,437	\$ 46,479,936	\$ 41,273,273	\$ 41,066,202	\$ 48,960,169	\$ 56,046,516	\$ 63,268,250	\$ 62,885,150	\$ 64,663,941	\$ 65,910,538	\$ 66,857,437
Employee Benefits	\$ 1,414,273	\$ 1,297,868	\$ 762,836	\$ 547,014	\$ 225,242	\$ 946,613	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483	\$ 1,014,483
Supplies and Materials	\$ 16,216,117	\$ 15,732,629	\$ 14,851,519	\$ 15,466,103	\$ 18,958,551	\$ 17,179,540	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283	\$ 16,217,283
Other Operating	\$ 1,229,207	\$ 539,299	\$ 237,405	\$ 101,922	\$ 280,328	\$ 2,385,218	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Capital Outlay	\$ 3,503,876	\$ 588,843	\$ 489,542	\$ 790,281	\$ 7,515,955	\$ 13,708,054	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000
Other Outgo*	\$ 198,151,298	\$ 203,421,133	\$ 183,098,866	\$ 176,815,537	\$ 182,897,039	\$ 198,728,932	\$ 220,637,900	\$ 217,108,648	\$ 224,910,831	\$ 229,705,470	\$ 233,357,797
Total Expenditures & Outgo	\$ 53,463,348	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 12,867,570	\$ 12,311,811	\$ 3,953,870	\$ (9,198,710)
Beginning Fund Balance	\$ (1,069,530)	-	\$ (39,093)	\$ 446,108	\$ 499,723	\$ (13,210,557)	\$ (816,606)	\$ -	\$ -	\$ -	\$ -
Prior year Adjustments	\$ (23,372,509)	\$ (18,766,254)	\$ (1,545,994)	\$ 7,758,433	\$ 9,263,606	\$ 5,632,727	\$ (5,375,832)	\$ (555,758)	\$ (8,357,941)	\$ (13,152,580)	\$ (16,804,907)
Surplus/(Deficit)	\$ 29,021,309	\$ 10,255,055	\$ 8,669,968	\$ 16,874,509	\$ 26,637,838	\$ 19,060,008	\$ 12,867,570	\$ 12,311,811	\$ 3,953,870	\$ (9,198,710)	\$ (26,003,617)
Net Ending Fund Balance	\$ 10,519,169	\$ 9,887,419	\$ 9,679,144	\$ 9,528,354	\$ 9,371,622	\$ 816,066	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Asset (Mission Lease)	\$ 18,502,140	\$ 367,636	\$ (1,009,176)	\$ 7,346,155	\$ 17,264,962	\$ 18,243,942	\$ 12,867,570	\$ 12,311,811	\$ 3,953,870	\$ (9,198,710)	\$ (26,003,617)
Fund Balance	9.34%	0.18%	-0.55%	4.15%	9.44%	9.18%	5.83%	5.67%	1.76%	-4.00%	-11.14%
UGF Cash Reserve Balance %											

FY 2023-24 Faculty salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)
 FY 2023-24 Classified salary includes one time restoration payment, ongoing COLA of 7% but instead include 2% Step and Column (Seniority)
 FY 2023-24 Administrators salary includes one time restoration payment and 9% ongoing COLA and 2% Step and Column (Seniority)

Scenario 3 Return of (8) FTEF in 2024-25, (8) FTEF in 2025-26, and (8) FTEF in 2026-27. Estimated costs are about \$1.2 million for FY 2024-25, 2025-26 and 2026-27

FY 2024-25 One time restoration for all units is excluded
 FY 2024-25 exclusion of one time restoration payment

FY 2024-25 Faculty salary includes 3% COLA ongoing and 2% Step and Column (Seniority)
 FY 2024-25 Administrators salary includes 3% COLA on going and 2% Step and Column (Seniority)
 FY 2024-25 Classified salary include 2% ongoing COLA and 2% Step and Column (seniority)

FY 2025-26 Faculty salary includes 2% ongoing COLA and 2% Step and Column (Seniority)
 FY 2025-26 Administrators salary includes 2% ongoing COLA and 2% Step and Column (Seniority)
 FY 2025-26 Classified salary include 2% Step and Column (Seniority)
 FY 2026-27 and 2027-28 include for all unit 2% Step and Column (Seniority)

	FY 2023-24	FY 2024-25
Transfer Out		
Others Outgo		
Cafeteria	\$ 800,000	\$ 800,000
Bookstore	\$ 350,000	\$ 350,000
Capital Outlay	\$ 2,500,000	\$ 2,500,000
OPEB	\$ 1,500,000	\$ 1,500,000
Total	\$ 5,150,000	\$ 5,150,000