

2023-24 RSCCD Adopted Budget

**Board of Trustees Meeting
September 11, 2023**

Iris Ingram, Vice Chancellor, Business Services



California's Economic Overview & Trends

- Population Decline

- California's population did not grow over the past two years but declined by 0.7% in 2021 and 0.5% in 2022

- Home Price Growth

- Median home prices in California have soared about 29% above their pre-pandemic peak but are 8.5% below their pandemic peak in April 2022

- Budget Deficit

- Decline of income tax withholdings so far in 2023, following double-digit growth in the previous two years

- The California economy continues to build upon its pandemic recovery

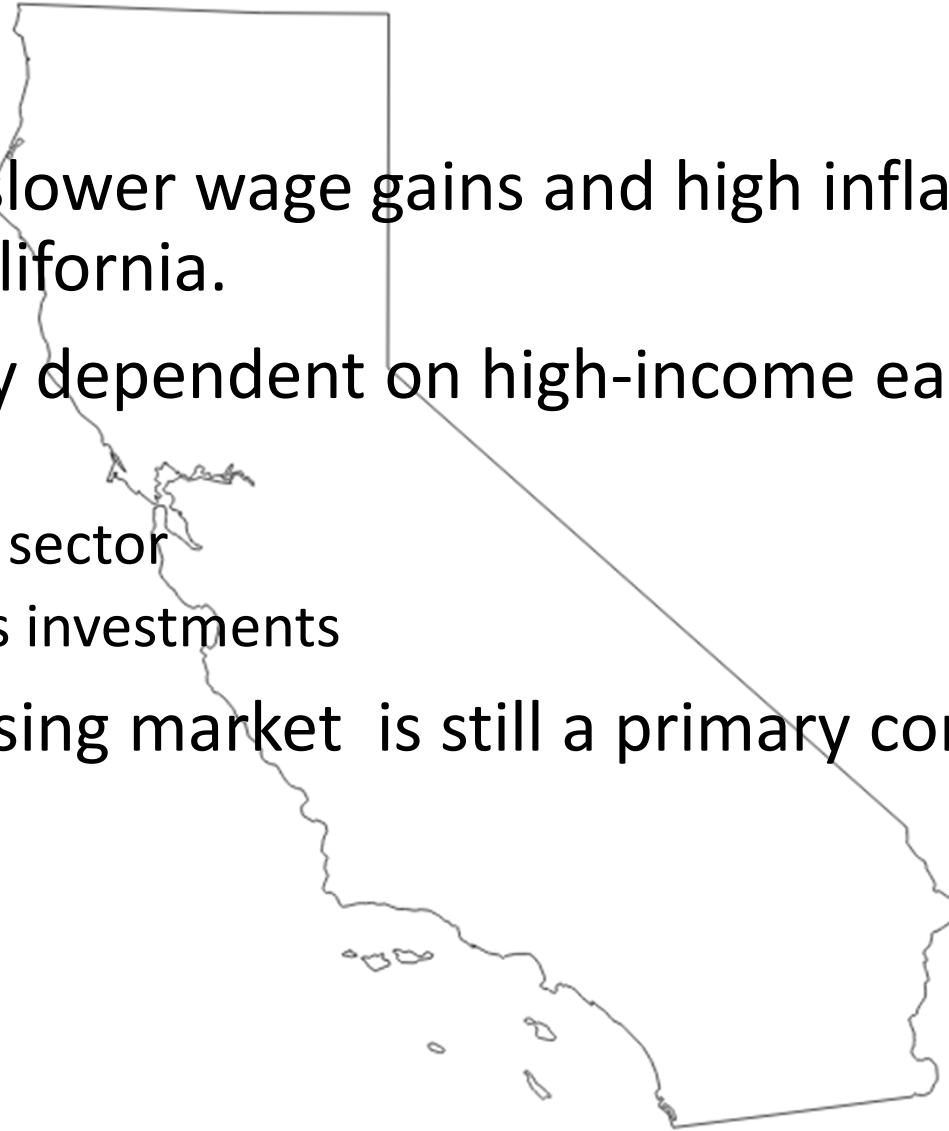
- Labor force remains below the pre-pandemic peak.

- As of April 2023, there were 1.05 million job openings in the state, but only about 867,000 unemployed workers.

- The state's labor force woes circle back to its chronic housing shortage. Between 2012 and 2022, California added more than 2.9 million jobs, but only authorized about 1.2 million residential building permits.

California's Economic Overview & Trends

- A combination of slower wage gains and high inflation have slowed wage growth in California.
- California is heavily dependent on high-income earners for its tax base
 - Slowdown in tech sector
 - Declining business investments
- The California housing market is still a primary constraint to growth



Budget Bills

- 2023 Budget Act:
 - Assembly Bill 102 (Budget Bill Jr.)
 - Includes budget authority and allocations
- 2023-24 Higher Education Trailer Bill:
 - Senate Bill 117
 - Includes implementation details



Senate Bill No. 117

CHAPTER 50

An act to amend Sections 17201, 32527, 66021.9, 66023.5, 67329.3, 69432, 69996.3, 70022, 70023, 71004, 87102, 87103, 88825, and 88931 of, and to add Article 11 (commencing with Section 87890) to Chapter 3 of Part 51 of Division 7 of Title 3 of, the Education Code, to amend the Budget Act of 2021 by amending Items 6440-001-0001 and 6870-101-0001 of Section 2.00 of that act, to amend the Budget Act of 2022 by amending Items 6870-101-0001 and 6870-121-0001 of Section 2.00 of that act, and to amend Section 55 of Chapter 54 of the Statutes of 2022, relating to postsecondary education, and making an appropriation therefor, to take effect immediately, bill related to the budget.

[Approved by Governor July 10, 2023. Filed with Secretary of State July 10, 2023.]

LEGISLATIVE COUNSEL'S DIGEST

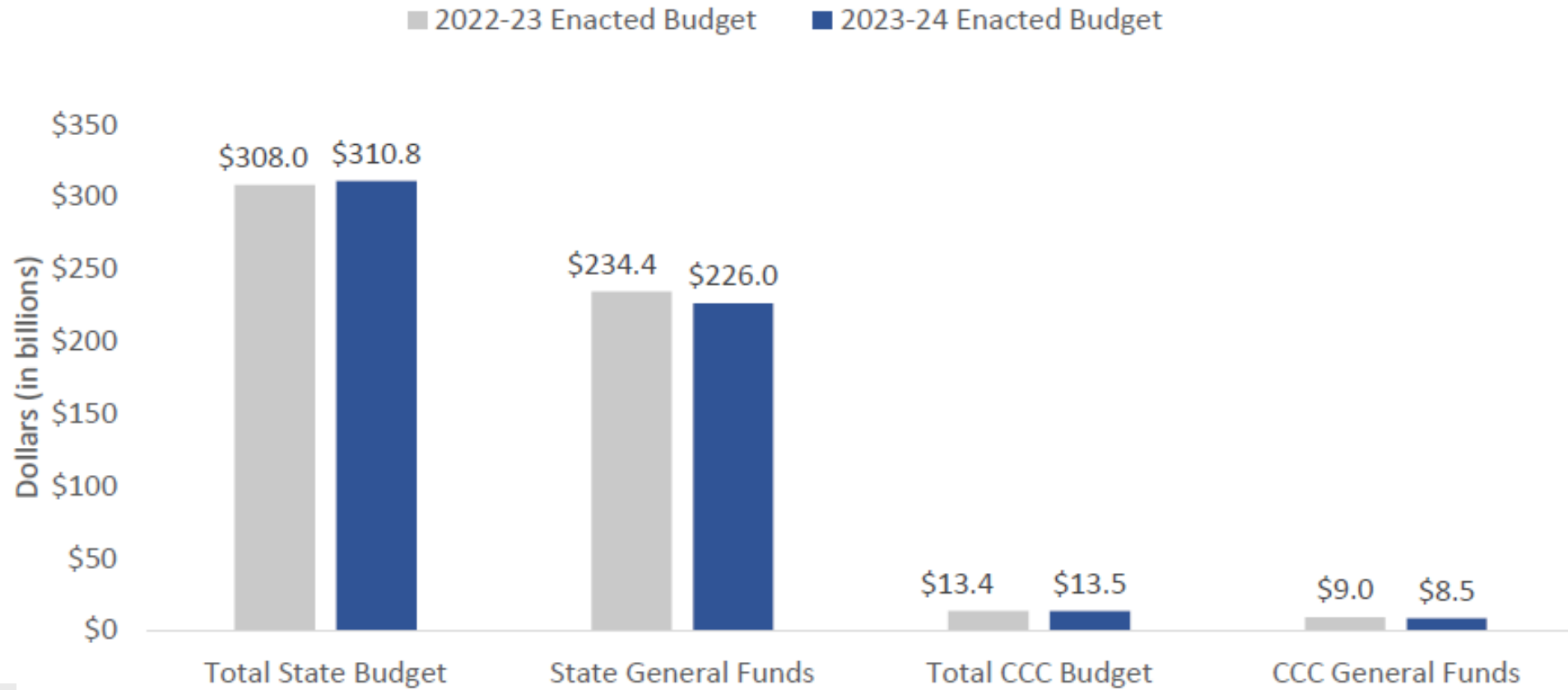
SB 117, Committee on Budget and Fiscal Review. Higher education trailer bill.

(1) Existing law establishes the Higher Education Student Housing Grant Program to provide one-time grants for the construction of student housing or for the acquisition and renovation of commercial properties into student housing for the purpose of providing affordable, low-cost housing options for students enrolled in public postsecondary education in the state. Existing law appropriates \$1,434,133,000 for the 2022–23 fiscal year from the General Fund for the Higher Education Student Housing Grant Program for purposes of the one-time grants described above.

This bill, commencing with the 2023–24 fiscal year, would require specified funding previously allocated, or planned to be allocated, to the University of California, the California State University, and the California Community Colleges for those construction grants to instead be funded by revenue bonds issued by the University of California and the California

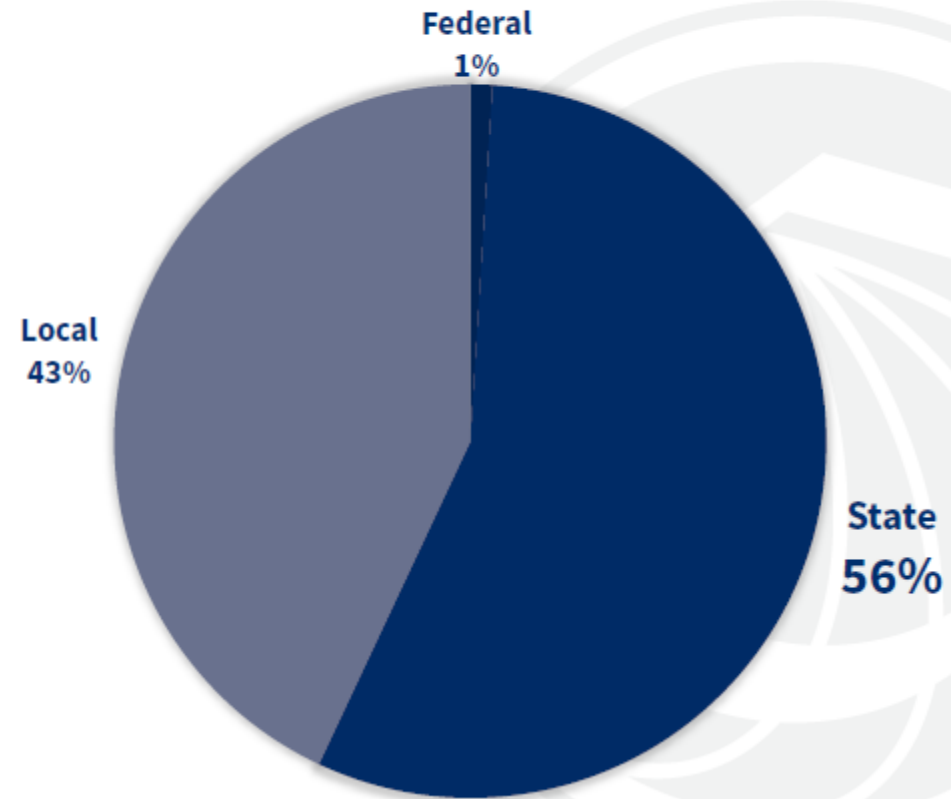


2023-24 Budget reflects a total increase of \$2 billion from 2022-23 (dollars in billions)



WHERE DOES A COLLEGE'S MONEY COME FROM?

FUNDING SOURCE



California Community Colleges Proposition 98 Funding by Source (In Millions)

Source	2021-22 Enacted	2022-23 Enacted	2023-24 Enacted	Change From 2022-23	Percent Change
General Fund	\$ 8,678	\$ 8,544	\$ 8,453	\$ (91)	-1%
Local property tax	3,515	3,787	4,003	216	6%
Totals ^a	\$ 12,193	\$ 12,331	\$ 12,456	\$ 125	1%

Secures a COLA to Support Fundamental Operations & Services

- The budget agreement provides \$678 million Proposition 98 to support an 8.22% COLA for apportionments .
- Provide \$95.5 million to support an 8.22% COLA for select categoricals.
- Provides \$16.9 million to support an 8.22% COLA for basic needs centers, mental health services, rapid rehousing, NextUp, MESA, Puente, Umoja and veterans resource centers.



COLA for Categorical Programs

Program Areas	Adjustments
Ongoing (Proposition 98)	
Provide 8.22% COLA for Adult Ed	\$49.1
Provide 8.22% COLA for EOPS	\$13.9
Provide 8.22% COLA for DSPS	\$13.1
Provide 8.22% COLA for CalWORKs Student Services	\$4.2
Provide 8.22% COLA for NextUp	\$4.1
Provide 8.22% COLA for Basic Needs Centers	\$3.3
Provide 8.22% COLA for MESA	\$3.0
Provide 8.22% COLA for CARE	\$2.5
Provide 8.22% COLA for Mental Health Services	\$2.5
Provide 8.22% COLA for Rapid Rehousing	\$1.6
Provide 8.22% COLA for Puente	\$1.0
Provide 8.22% COLA for Veterans Resource Centers	\$0.8
Provide 8.22% COLA for Umoja	\$0.7
Provide 8.22% COLA for Childcare Tax Bailout	\$0.3
Financial Aid Administration workload adjustment	-\$3.1
Provide 8.22% COLA and technical adjustment for Apprenticeship	-\$4.9



Adjustment to Prior Year Funding

- **Deferred Maintenance.** 2022-23 funds decreased by \$452 million
- **Enrollment & Retention.** Reduces the 2022-23 allocation for student retention and recruitment activities but provides a \$50 million one-time Proposition 98 allocation for student retention and recruitment in 2023-24.
 - 2022-23: Down from \$150 million to \$95 million one-time
 - 2023-24: Increased by \$50 million for a total of \$145 million
- **COVID-19 Block Grant.** The agreement maintains full funding for the COVID-19 Block Grant.
- **Flexibility Provided.** Approves trailer bill language to allow colleges to use remaining funds from the COVID-19 Block Grant, student retention and recruitment, and deferred maintenance and instructional equipment for any of these purposes.
 - The amount remaining is roughly \$1.1 billion.

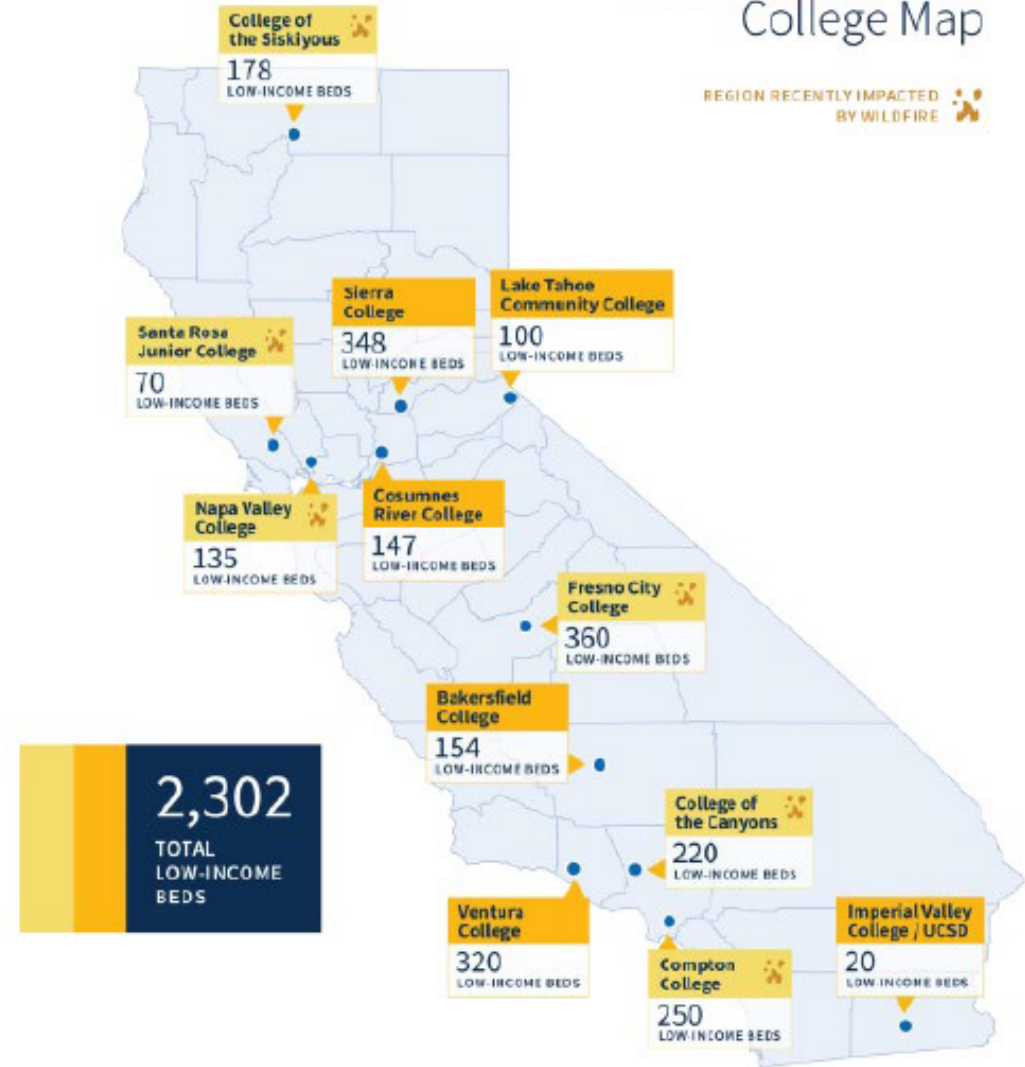
Major Changes to Affordable Student Housing

Given the deficit and limited cash flow, in final negotiations CCC projects were shifted to local lease revenue bonds with the state providing support for the project (intended to represent payment for project costs and debt service).

CCCs are seeking amendments which provide districts “*ongoing support and subsidies for the provision of affordable student housing rental rates at approved community college projects*” and a partnership with the State Treasurer’s Office

The Legislature and DOF are working with the Chancellor’s Office on a near future solution.

Round 1 Projects College Map



Student Centered Funding Aligned with Vision 2030 Goals



EQUITY IN SUPPORTS

Supplemental Allocation for enrolling low-income students and connecting them to financial aid.



EQUITY IN ACCESS

Base Allocation for districts to support student enrollment and connection to college and career.



EQUITY IN SUCCESS

Success Allocation for equitably supporting student through successful achievement in several metrics

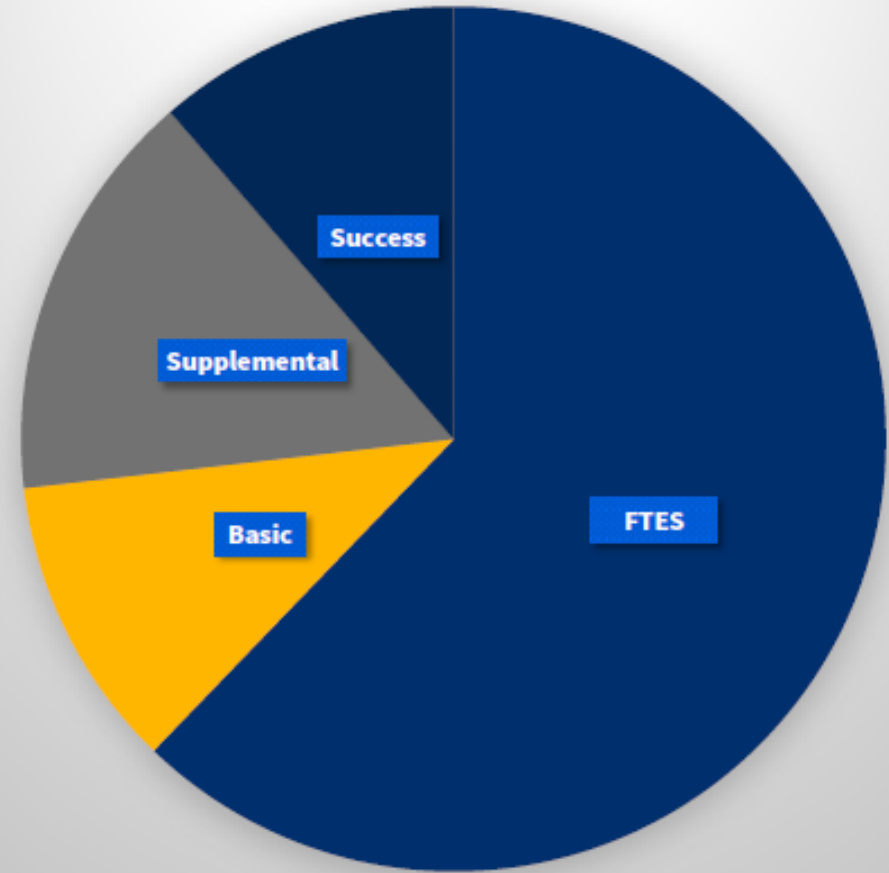
Student Centered Funding Formula

Base = Basic + FTES

Supplemental

Success

The sum of the Base, Supplemental, and Success Allocations equal the Total Computational Revenue (TCR).



SCFF 2023-24 Rates

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
Credit	4,840	5,238
Incarcerated Credit	6,788	7,346
Special Admit Credit	6,788	7,346
CDCP	6,788	7,346
Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184

SCFF 2023-24 Rates (cont.)

College Size/FTES	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
<i>Single College District</i>		
Small (< 10,000)	5,950,421	6,439,546
Medium (≥ 10,000 and < 20,000)	7,933,899	8,586,065
Large (≥ 20,000)	9,917,373	10,732,581
<i>Multi College District</i>		
→ Small (< 10,000)	5,950,421	6,439,546
→ Medium (≥ 10,000 and < 20,000)	6,942,161	7,512,806
Large (≥ 20,000)	7,933,899	8,586,065
Designated Rural College	1,892,601	2,048,172



SCFF 2023-24 Rates (cont.)

Center Size/FTES	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
→ State Approved Centers (≥ 1,000)	1,983,474	2,146,516
<i>Legacy (Grandparented) Centers</i>		
Small (≥ 100 and < 250)	247,936	268,316
Small Medium (≥ 250 and < 500)	495,869	536,629
Medium (≥ 500 and < 750)	991,736	1,073,257
Medium Large (≥ 750 and < 1,000)	1,487,605	1,609,886
→ Large (≥ 1,000)	1,983,474	2,146,516

2023-24 RSCCD Adopted Budget

- Impact on District's Budget
 - Funded FTES of 26,763 or 3.90% growth
 - COLA of 8.22%
 - The District's earned revenue was greater than hold harmless in 2022/23.
 - Budgeting for 2023/24 will begin using the Student Centered Funding Formula (SCFF) at the fully calculated revenue (TCR) less estimated deficit factor.
 - Deficit factor of 2% was applied
 - Contingency Reserves increased to \$54.3 or 13.9%
 - Goal of two months required reserves = \$65M or 16.6%
 - Structural deficit has been eliminated
 - Projected balance = \$6,126,000 (not counting other adjustments + college carryover funds)

Unrestricted General Fund Revenue Budget - Fund 11

<u>Revenues by Source</u>		2021-22	2022-23	2023-24	2023-24	% change
		Actual Revenue	Actual Revenue	Tentative Budget	Adopted Budget	23/24 Adopt/ 22/23 Actual
8100	Federal Revenues					
8110	Forest Reserve	\$9,009	\$0	\$0	\$0	-
	Total Federal Revenues	9,009	0	0	0	-
8600	State Revenues					
8611	Apprenticeship Allowance	3,835,723	4,665,132	5,227,354	5,227,354	12.05
8612	State General Apportionment	18,311,686	50,119,163	46,137,624	41,978,315	* (16.24)
8612	State General Apportionment-estimated COLA	8,864,293	12,050,879	16,090,921	16,090,921	* 33.52
8612	Base Allocation Increase	0	0	0	0	* -
8612	State General Apportionment-Deficit	0	(4,066,904)	(4,352,560)	(4,388,722)	* 7.91
8612-8630	State General Apportionment&EPA-prior year adjustment	2,658,997	(1,428,544)	0	0	(100.00)
8619	Other General Apportionments-FT Faculty Allocation	3,325,444	3,325,444	3,325,444	3,325,444	-
8619	Other General Apportionments-Enrollment Fee Admin-2%	275,040	232,423	232,423	232,423	-
8619	Other General Apportionments-PT Faculty Compensation	580,995	607,038	568,828	568,828	(6.29)
8630	Education Protection Account	53,830,227	32,382,910	38,980,355	47,040,103	* 45.26
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	257,769	261,247	298,303	261,247	* -
8681	State Lottery Proceeds	4,015,645	5,568,007	4,449,862	4,910,371	(11.81)
8682	State Mandated Costs	847,080	877,418	825,239	905,577	3.21
	Total State Revenues	96,802,899	104,594,213	111,783,793	116,151,861	11.05
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	56,266,309	59,590,079	65,114,154	65,069,267	* 9.19
8812	Tax Allocation, Supplement Roll	1,305,939	2,551,559	1,511,297	2,551,559	* -
8813	Tax Allocation, Unsecured Roll	1,729,240	1,725,853	2,001,162	1,725,853	* -
8816	Prior Years' Taxes	453,706	449,785	525,051	449,785	* -
8817	Education Revenue Augmentation Fund (ERAF)	25,219,979	26,641,918	29,185,806	26,641,918	* -
8818	RDA Funds - Pass Thru AB	675,355	755,956	781,554	755,956	* -
8819	RDA Funds - Residuals	8,460,116	8,293,190	9,790,465	8,293,190	* -
8850	Rents and Leases	279,509	221,763	338,480	338,480	52.63
8860	Interest & Investment Income	902,271	4,279,489	900,000	900,000	(78.97)

Unrestricted General Fund Revenue Budget - Fund 11

		2021-22	2022-23	2023-24	2023-24	% change
		Actual	Actual	Tentative	Adopted	23/24 Adopt/
<u>Revenues by Source</u>		Revenue	Revenue	Budget	Budget	22/23 Actual
8866/8867	Gain(Loss)on Invest-Realized/Unrealized	(166,141)	0	0	0	-
8874	CCC Enrollment Fees	8,176,934	8,516,798	8,027,474	8,577,987 *	0.72
8875	Bachelor's Program Fee	47,712	59,556	40,000	40,000	(32.84)
8880	Nonresident Tuition	2,779,742	3,452,993	3,000,000	3,000,000	(13.12)
8890	Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,029,985	1,253,844	524,200	524,200	(58.19)
8891	Other Local Rev - Special Proj	0	0	0	0	-
	Total Local Revenues	107,160,656	117,792,783	121,739,643	118,868,195	0.91
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	31,243	3,928	5,000	5,000	27.29
8981/8983	Interfund Transfer In/Intrafund Transfer In	1,155,583	7,146	0	0	(100.00)
	Total Other Sources	1,186,826	11,074	5,000	5,000	(54.85)
	Total Revenues	205,159,390	222,398,070	233,528,436	235,025,056	5.68
	Net Beginning Balance	0	0	0	0	-
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	0	0	0	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$205,159,390	\$222,398,070	\$233,528,436	\$235,025,056	5.68
	 * Component of Apportionment				\$215,047,379	

Unrestricted General Fund Expenditure Budget - Fund 11

<u>Expenditures by Object</u>		2021-22	2022-23	2023-24	2023-24	% change
		Actual Expenses	Actual Expenses	Tentative Budget	Adopted Budget	23/24 Adopt/ 22/23 Actual
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$29,849,203	\$30,734,283	\$37,180,659	\$37,416,919	21.74
1200	Non-Instructional Salaries, Regular Contract	14,235,808	15,271,480	17,721,358	17,799,589	16.55
1300	Instructional Salaries, Other Non-Regular	29,702,994	33,931,053	26,667,194	26,667,194	(21.41)
1400	Non-Instructional Salaries, Other Non-Regular	2,021,148	2,083,073	1,518,964	1,518,964	(27.08)
	Subtotal	<u>75,809,153</u>	<u>82,019,889</u>	<u>83,088,175</u>	<u>83,402,666</u>	1.69
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	30,694,711	34,178,874	40,951,221	43,585,141	27.52
2200	Instructional Aides, Regular Full Time	444,775	562,787	636,687	691,606	22.89
2300	Non-Instructional Salaries, Other	1,313,477	1,504,452	1,447,241	1,375,350	(8.58)
2400	Instructional Aides, Other	1,608,726	1,477,441	1,866,656	1,828,796	23.78
	Subtotal	<u>34,061,689</u>	<u>37,723,554</u>	<u>44,901,805</u>	<u>47,480,893</u>	25.87
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	11,947,204	13,384,938	14,951,420	15,066,446	12.56
3200	Public Employees' Retirement System Fund	7,915,539	9,943,615	12,768,386	13,246,363	33.21
3300	Old Age, Survivors, Disability, and Health Ins.	3,920,130	4,338,802	4,887,478	5,079,408	17.07
3400	Health and Welfare Benefits	26,887,316	23,446,622	28,732,175	28,178,929	20.18
3500	State Unemployment Insurance	78,198	653,206	509,751	317,433	(51.40)
3600	Workers' Compensation Insurance	1,725,716	1,804,059	1,939,105	1,983,398	9.94
3900	Other Benefits	3,047,721	3,146,052	3,336,923	3,397,831	8.00
	Subtotal	<u>55,521,824</u>	<u>56,717,294</u>	<u>67,125,238</u>	<u>67,269,808</u>	18.61
	TOTAL SALARIES/BENEFITS	165,392,666	176,460,737	195,115,218	198,153,367	12.29
	Salaries/Benefits Cost % of Total Expenditures	91.04%	88.61%	89.53%	84.85%	

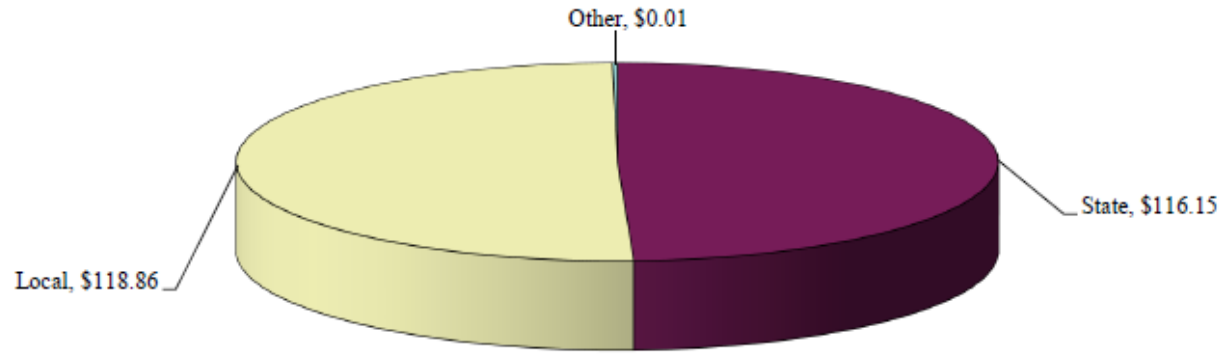
Unrestricted General Fund Expenditure Budget - Fund 11

		2021-22	2022-23	2023-24	2023-24	% change
<u>Expenditures by Object</u>		Actual	Actual	Tentative	Adopted	23/24 Adopt/ 22/23 Actual
		Expenses	Expenses	Budget	Budget	
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	-
4200	Other Books	1,237	1,859	3,268	7,668	312.48
4300	Instructional Supplies	5,172	5,010	5,922	5,922	18.20
4400	Media Supplies	0	0	0	0	-
4500	Maintenance Supplies	91,261	97,922	115,028	116,278	18.75
4600	Non-Instructional Supplies	566,194	584,802	584,688	571,238	(2.32)
4700	Food Supplies	9,970	25,664	14,806	20,199	(21.29)
	Subtotal	673,834	715,257	723,712	721,305	0.85
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,687,195	1,452,649	2,453,510	2,655,461	82.80
5200	Travel & Conference Expenses	72,415	157,673	225,536	226,806	43.85
5300	Dues & Memberships	119,733	113,610	124,213	139,920	23.16
5400	Insurance	1,970,000	1,970,000	1,970,090	2,500,090	26.91
5500	Utilities & Housekeeping Svcs	3,180,151	3,973,302	3,219,725	3,213,876	(19.11)
5600	Rents, Leases & Repairs	3,520,422	3,670,251	4,929,519	3,547,342	(3.35)
5700	Legal, Election & Audit Exp	687,608	686,920	1,077,015	1,070,565	55.85
5800	Other Operating Exp & Services	1,523,052	4,608,103	5,360,305	5,350,110	16.10
5900	Other (Transp., Postage, Reproduction, Special Proj., etc.)	841,909	996,649	2,354,977	15,713,943	1,476.68
	Subtotal	13,602,485	17,629,157	21,714,890	34,418,113	95.23
6000	Sites, Buildings, Books, and Equipment					
6100	Sites & Site Improvements	0	426,700	0	0	(100.00)
6200	Buildings	1,859,711	3,199,443	0	0	(100.00)
6300	Library Books	949	949	1,070	1,070	12.75
6400	Equipment	148,709	703,469	377,421	231,201	(67.13)
	Subtotal	2,009,369	4,330,561	378,491	232,271	(94.64)
	Subtotal, Expenditures (1000 - 6000)	181,678,354	199,135,712	217,932,311	233,525,056	17.27

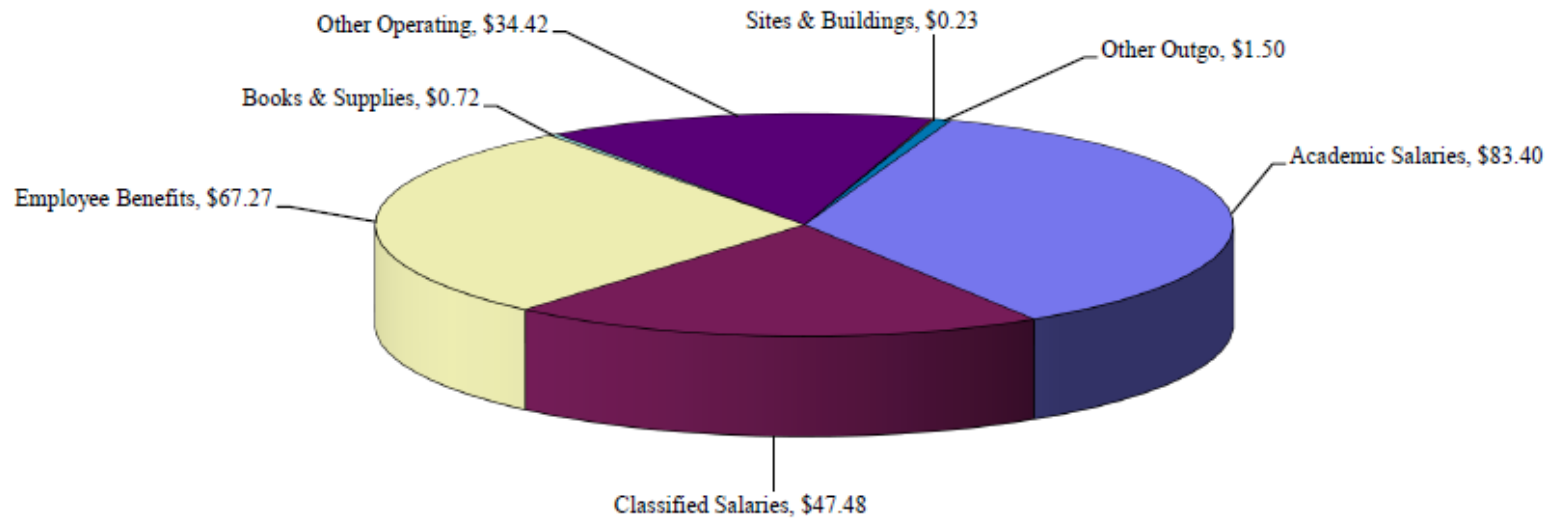
Unrestricted General Fund Expenditure Budget - Fund 11

		2021-22	2022-23	2023-24	2023-24	% change
<u>Expenditures by Object</u>		Actual	Actual	Tentative	Adopted	23/24 Adopt/ 22/23 Actual
		Expenses	Expenses	Budget	Budget	
7000	Other Outgo					
7200	Intrafund Transfers Out	(19,565)	26,387	0	0	(100.00)
7300	Interfund Transfers Out	2,611,416	1,500,000	1,500,000	1,500,000	-
7600	Other Student Aid	50,646	300	120,000	0	(100.00)
	Subtotal	<u>2,642,497</u>	<u>1,526,687</u>	<u>1,620,000</u>	<u>1,500,000</u>	(1.75)
	Subtotal, Expenditures (1000 - 7000)	<u>184,320,851</u>	<u>200,662,399</u>	<u>219,552,311</u>	<u>235,025,056</u>	17.12
7900	Reserve for Contingencies					
7910	Estimated COLA	0	0	0	0	-
7910	SRP Savings Holding Account (exc SRP exp)	0	0	9,241,297	0	-
7950	Budget Stabilization	0	0	0	0	-
	Total Designated	<u>0</u>	<u>0</u>	<u>9,241,297</u>	<u>0</u>	-
	7910 Unrestricted Contingency	<u>20,838,539</u>	<u>21,735,671</u>	<u>4,734,828</u>	<u>0</u>	(100.00)
	Subtotal Expenditures (7900)	<u>20,838,539</u>	<u>21,735,671</u>	<u>13,976,125</u>	<u>0</u>	(100.00)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$205,159,390</u>	<u>\$222,398,070</u>	<u>\$233,528,436</u>	<u>\$235,025,056</u>	5.68

Revenue in Millions



Expenditures in Millions

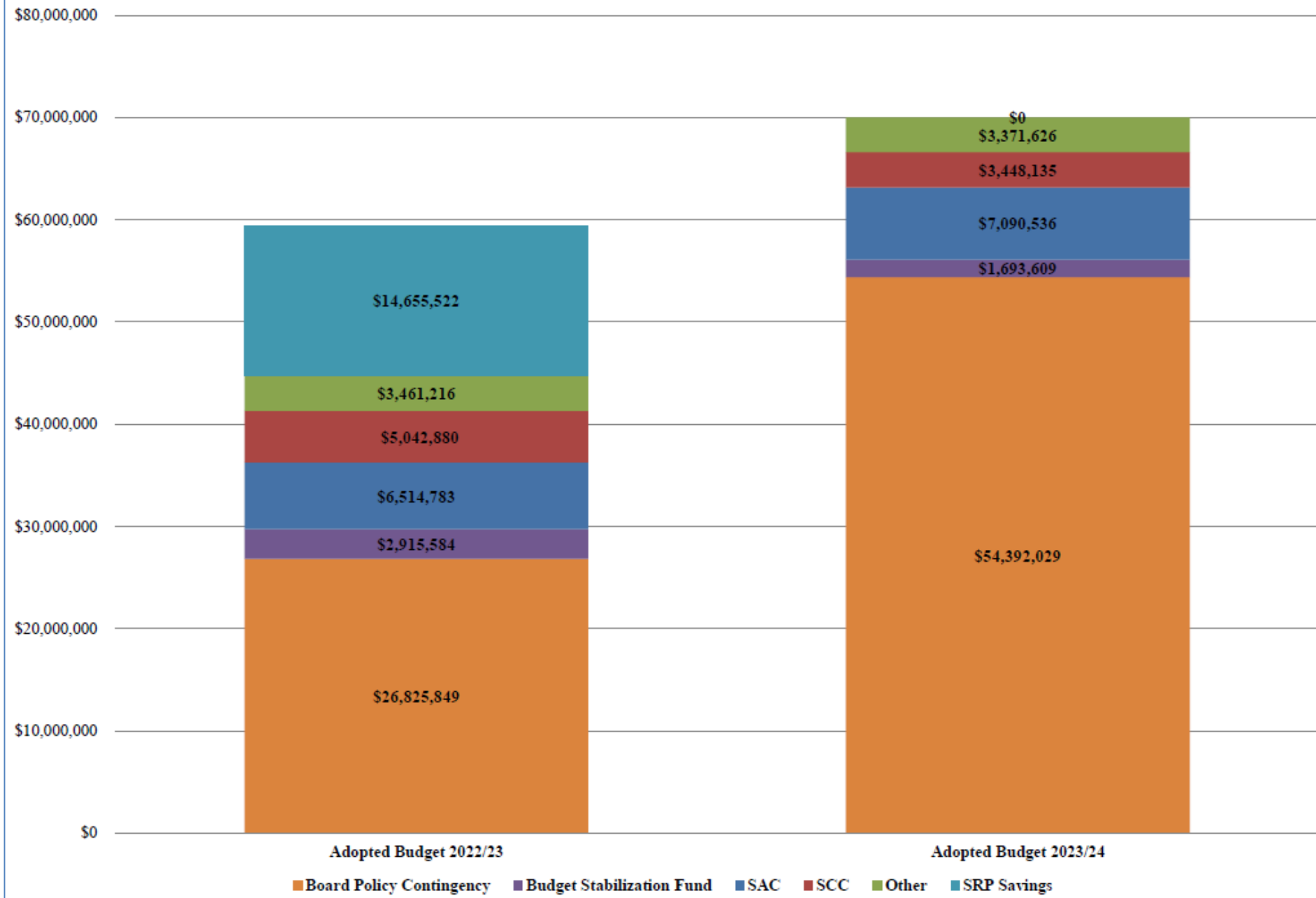


FY 2022-23 Ending Balance and Carryover

BREAKDOWN OF FUND BALANCE

2022-23 Beginning Fund Balance		\$ 59,415,834
2022-23 Change in Fund Balance		10,580,101
Ending Balance FY 2022-23 / Beginning Balance FY 2023-24		<u>69,995,935</u>
Carryover for Santa Ana College	\$ 7,090,536	
Carryover for Santiago Canyon College	3,448,135	
Carryover for District Services:		
Bond Marketing Campaign	171,030	
Board Retreat	16,000	
Cassidy/FM3/StradlmgYocaCarls	193,500	
Educational Services (PY indirect)/Publication	570,578	
Chancellor (PY indirect)	69,388	
50 % Indirect - Chancellor (FY 2022-23)	<u>76,130</u>	
Total Budget Center Carryovers		11,635,297
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
Board Policy Contingency		54,392,029
Ending Budget Stabilization		1,693,609
Unrestricted Balance		<u>\$ 0</u>
Beginning Budget Stabilization Fund		\$ 2,915,584
Bond Dispute Legal Fees		(58,000)
Institutional Membership		(12,000)
Cassidy/CliffordMoss/SMG contract		(43,750)
Board Retreat		(16,000)
Cassidy/FM3/StradlmgYocaCarls		(193,500)
Awards Incentives		4,340
Interest/Discounts		4,279,489
Gains (Loss)/Outlawed Checks		47,182
Proceeds-sales of equipment		3,927
25% DS Indirect		38,065
Adjustment to Stabilization Reserve		<u>(5,271,728)</u>
Ending Budget Stabilization Fund		<u>\$ 1,693,609</u>

Components of Unrestricted General Fund Beginning Fund Balance



**Budget Allocation Model
FTES Credit vs. Non-Credit Breakdown**

<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2023/24 Projected	target 5.67% growth		target 5.35% growth		
Credit	14,707	71.43%	5,881	28.57%	20,588
CDCP	4,528	68.97%	2,037	31.03%	6,565
Non-Credit	916	57.65%	673	42.35%	1,589
Total	20,151	70.11%	8,591	29.89%	28,743
2022/23 Annual					
Credit	13,918	71.37%	5,582	28.63%	19,501
CDCP	4,285	68.90%	1,934	31.10%	6,219
Non-Credit	867	57.58%	639	42.42%	1,506
Total	19,070	70.05%	8,155	29.95%	27,225
SCFF Calculation - FY 22/23					
Base + FTES	\$107,767,940	67.78%	\$51,233,424	32.22%	\$159,001,364
Supplemental	17,708,411	74.78%	5,973,768	25.22%	23,682,179
Student Success	13,455,647	65.12%	7,205,990	34.88%	20,661,637
	\$138,931,998	68.32%	\$64,413,182	31.68%	\$203,345,180

Expenditures by Major Object (2 Colleges Only) (Fund 11)

<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$56,560,564	68.14%	\$26,448,434	31.86%	\$83,008,998
2000 Classified Salaries	18,082,701	66.71%	9,023,609	33.29%	27,106,310
3000 Employee Benefits	31,820,795	67.35%	15,424,183	32.65%	47,244,978
4000 Books and Supplies	426,576	100.00%	-	0.00%	426,576
5000 Services and Other Operating Expenses	11,728,701	55.79%	9,293,054	44.21%	21,021,755
6000 Sites, Buildings, Books, and Equipment	18,792	87.54%	2,674	12.46%	21,466
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-
Total Expenditures	\$118,638,129	66.34%	\$60,191,954	33.66%	\$178,830,083

