

| REVENUES | | | | | | | | NOTES |
|--|----------------|-----------------------------|------------------|-----------------|--------------------|---------------|------------------------|------------------|
| | ACTUAL 2021-22 | ADOPTED 2022-23 [JULY-JUN] | ONE-TIME 2022-23 | YTD AT 12/31/22 | 2023 ADOPTED [JAN] | ONE TIME | 2023 ACTUAL* @ 6/30/23 | 2023 ADJUSTED |
| Operating Income | | | | | | | | |
| Member Dues--ALL SOURCES | 396,711 | 405,000 | | 202,500 | 400,000 | | 175,805 | 402,000 |
| ACBO Fees | 56,333 | 53,000 | | 26,500 | 53,000 | | 25,999 | 53,000 |
| Ads & Jobtrac | 8,047 | 15,000 | | 4,500 | 15,000 | | 5,950 | 12,000 |
| Total Operating Revenue | 514,603 | 473,000 | | 233,500 | 468,000 | | 207,754 | 467,000 |
| | | | | | | | | |
| Event Income [cash basis]* | | PROPOSED 2022-23 | ONE-TIME 2022-23 | YTD AT 12/31/22 | 2023 ADOPTED | | 2023 ACTUAL* | 2023 ADJUSTED |
| Workshops--Management Essentials | 19,600 | 16,000 | | 21,475 | 15,200 | | 9,275 | 23,525 |
| BWS | 21,895 | 22,500 | | 13,800 | 27,550 | | 15,325 | 60,325 |
| Conference | 222,180 | 228,255 | | 157,374 | 253,915 | | 278,405 | 303,034 |
| Admin 101* | 81,360 | 146,575 | | 80,615 | 162,000 | | 0 | 150,350 |
| Admin 201* | 50,550 | 43,750 | | 18,000 | 48,750 | | 0 | 46,800 |
| Great Deans* | 35,306 | 36,750 | | 4,700 | 51,750 | | 0 | 78,750 |
| Mentor Program | 26,689 | 33,000 | | 2,000 | 37,000 | | 41,259 | 48,659 |
| Admin 001/October | | 7,500 | | | 0 | | 0 | 6,000 |
| Admin 002/January | 18,075 | 7,500 | | 5,600 | 5,000 | | 5,200 | 5,200 |
| Total Event Revenue | 475,655 | 541,830 | | 303,564 | 601,165 | 0 | 349,464 | 722,643 |
| <i>*See EVENT DETAIL tab for Accrued</i> | | | | | | | | |
| TOTAL ALL REVENUES | 990,258 | 1,014,830 | | 725,314 | 1,069,165 | 0 | 537,710 | 1,190,168 |
| | | | | | | | | |
| EXPENSES | | | | | | | | |
| | ACTUAL 2021-22 | PROPOSED 2022-23 | ONE-TIME 2022-23 | YTD AT 12/31/22 | 2023 ADOPTED [JAN] | ONE TIME | 2023 ACTUAL* @ 6/30/23 | 2023 ADJUSTED |
| Operating Costs | | | | | | | | |
| Board/Commission Expenses | 12,298 | 27,000 | | 1,568 | 27,500 | | 17,364 | 42,000 |
| Operating Costs | 69,627 | 90,187 | | 61,796 | 86,515 | | 40,771 | 77,209 |
| Salaries/Payroll Taxes | 320,998 | - | | 164,640 | 345,967 | | 186,910 | 345,967 |
| Employee Benefits | 39,104 | 36,400 | | 6,868 | 36,400 | | 17,516 | 35,032 |
| Employee 401 K Contributions | | | | | - | | 0 | 1,500 |
| Outsourced Services | 150,713 | 95,171 | 18,231 | 42,410 | 99,330 | 52,000 | 43,213 | 99,815 |
| Total Operating Expense | 592,740 | 248,758 | 18,231 | 234,872 | 595,712 | 52,000 | 262,561 | 601,523 |
| | | | | | | | | |
| Event Costs [cash basis]* | | PROPOSED 2022-23 [JULY-JUN] | ONE-TIME 2022-23 | YTD AT 12/31/22 | 2023 ADOPTED [JAN] | ONE TIME | 2023 ACTUAL* @ 6/30/23 | 2023 ADJUSTED |
| Regional Workshops [Management Essentials] | 5,204 | 5,725 | | 2,774 | 5,000 | | 7,903 | 10,903 |
| BWS | 582 | 1,500 | | 0 | 1,500 | | 5,299 | 26,500 |
| Conference | 207,505 | 200,000 | | 5,550 | 238,915 | | 253,550 | 272,580 |
| Admin 101 | 3,190 | 125,000 | | 79,742 | 137,000 | | 3,321 | 140,000 |
| Admin 201 | 10,655 | 44,500 | | 31,410 | 37,000 | | 2,483 | 55,127 |
| Great Deans | 3,193 | 16,200 | | 9,632 | 18,000 | | 10,270 | 24,640 |
| Mentor Program | 8,681 | 18,300 | | 2,292 | 22,000 | | 35,326 | 38,500 |
| Admin 001--October | 403 | 500 | | 65 | 0 | | 0 | 100 |
| Admin 002--January | | | | | 500 | | 92 | 92 |

*Actual is estimated with 6th month averaged. Estimated annual dues applied to 2nd half of the year for adjusted calculation per contract-adjusts to \$54,600 in final year of 3 year agreement Behind initial projections in the first 6 months so this is reduced in the adjusted projection

Two M.E. events planned for 2023. Feb Conf M.E. plus residual income from Oct. 22 is Actual Amount @ 6/30; Next M.E. in Sep anticipate 60 @ \$200; plus 15 @ \$150 Actual includes residual fees collected for 2023 program at existing rate of \$75. Adjusted projects an in-person event in 2024 @ \$225 for 200 attendees At 6/30 includes 2023 revenue received YTD for attendees and sponsors. Adjusted reflects analysis of staff/consultant for total receipts Increased fee to \$2,250 for the 7/23 program; 5 comps from IVC; 4 carried over from 2022; two at Mentee rate of \$2050. Max Class 72, 60 of those paying. Just billed, no revenue to report @ 6/30

Increased fee to \$1,950; have 24 person class. Just billed, no revenue to report @ mid year Increased fee to \$1,750 and increased max capacity to 45. Just billed, no revenue to report at 6/30. Increased fee to \$1,850 for cohort of 24. Actual includes \$4,259 in prior year payments. \$7,400 still outstanding from current cohort which will come in before 12/31 Virtual program; fee remains at \$200. Anticipate 30 in October. Virtual program; fee remains at \$200. January 002=29 attendees

Actual is based on February mtg at conference and deposits paid on facility for 2023 retreat. Adjusted includes estimated balance of retreat costs, any requests for travel stemming from the retreat. Adjusted amount does not take into consideration pending outcome of Board Expense Reimbursement notice revisions.

Reference the Operations Detail tab. Includes a full year of Events/Program Coordinator Salary. Mirrors 22-23 budgeted wages until adjustment is determined Pending start up of employer contributions estimated for August 2023 Based on contracted adjustments. See Contracted Services tab for detail on one time.

Covers Costs for Feb. 23 [hotel based] and Sept 23 [campus based] sessions. The actual is the amount spent for February session all in. Anticipate approximately \$3,000 in costs in September. Adopted figure assumed a virtual 2024 program. Now in person, anticipated costs include Facility [Sac Convention Center]. Catering, AV, possible speaker and materials for 1-day, in person event. Estimate 200 participants.

All expense is in, breakdown included in board docs. Budget revision in process, income projections were reduced due to space limitations, and expense will be slightly above original projection. Expense for the program will outpace revenues by around \$8,300 due to unanticipated translator costs. We need to again increase the fee to \$2,225-\$2,250 to be above breakeven and stay at a 25 max Includes some 2022 residual program expense and all expense for current cohort. See Event Budgets for detail on current year costs. Revenue more than offsets this program budget due to larger class size in 2023. Adopted didn't include inclusion of in person BWS related event in Sacramento in January 2023; Adjusted includes April Retreat and 101 Dinner in July. Admin 001 last held in June 2022. Next program is scheduled October 2023. Anticipate Bank Charges for processing registration payments. No other expenses for this virtual program. Only expense was bank charges for the January 2023 program.

| | | | | | | | | | |
|--|----------------|----------------|-----------------|----------------|------------------|---------------|----------------|------------------|--|
| Total Event Expense | 239,413 | 411,725 | | 131,465 | 459,915 | 0 | 318,244 | 568,442 | |
| TOTAL ALL EXPENSE | 832,153 | 660,483 | 18,231 | 366,337 | 1,055,627 | 52,000 | 581,098 | 1,169,965 | |
| PROFIT/LOSS | 158,105 | 354,347 | (18,231) | 358,977 | 13,538 | | -43,388 | 332 | |
| Contingency Reserve (Monthly/Year End Transfers) | | | | | 677 | | 342 | 700 | Receives monthly transfers of 5% of the ending GF balance. On 12/31 the Year End P/L will generate a 10% transfer of GF funds to the Contingency Fund. When Contingency fund reaches the level of two months operating revenue, [currently \$60K], a 10% transfer to the Infrastructure Fund occurs. |
| Infrastructure Reserve (Annual Transfers) | | | | | 1,354 | | 0 | 0 | Anticipate no transfer at 12/31/2023 based on projected balance of the contingency fund. |
| Reserve Funds | 167,590 | 167,590 | | 190,969 | 193,000 | | | | Includes fund balances for Contingency and Investment Accounts [BoFA Accounts 1580 & 4001]. In April \$19,000 was transferred from the Infrastructure Fund to the General Fund to cover a 50% deposit on the 25th Hour Contract. |
| Contingency Fund [liquid] | | 23,716 | | | | | 31,698 | 32,398 | Needs to rise to \$60K to trigger a 10% transfer to the Infrastructure Fund |
| Infrastructure/Investment Fund [restricted] | | | | | | | 140,656 | 140,656 | Anticipated balance at 12/31/2023 |
| Profit/Loss | | 354,347 | (18,231) | | | | | | Profit/Loss |
| Cash Balance | 239,926 | (173,702) | | | | | | | |
| Total Ending Equity (Fund Balance) | 390,182 | 371,951 | 371,951 | | | | | | Projected Ending Cash Balance |

Footnote: Per discussion, plan to transfer ETC Tax Credit refund to a innovation fund.

**Association of California Community College Administrators (ACCCA)
Multi-Year Planning Assumptions--SALARY SCHEDULE**

| | 2018-19 | 2019-20 | 2020-21 | 2020-21 | 2021-22 | 2021-22 | 2022-23 | 2023 | | | | | | | | | | | | | | | | | | | |
|---|-----------|-----------|-----------|---------------|-----------|-----------|-----------|-----------|--------|--------|---------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| | ACTUAL | ACTUAL | ADOPTED | ADJUSTED | ADOPTED | REVISED | TENTATIVE | ADOPTED | STEP 1 | LN1** | LN2** | STEP 2 | LN1 | LN2 | STEP 3 | LN1 | LN2 | STEP 4 | LN1 | LN2 | STEP 5 | LN1 | LN2 | STEP 6 | LN1 | LN2 | |
| EXECUTIVE DIRECTOR | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Susan Bray--Wages | \$104,999 | \$117,308 | \$117,308 | \$ 122,000.00 | \$122,000 | 122,000 | 128,100 | 128,100 | 95,500 | 98,365 | 100,275 | 99,320 | 102,300 | 104,286 | 103,293 | 106,392 | 108,457 | 107,425 | 110,647 | 112,796 | 111,721 | 115,073 | 117,308 | 116,190 | 119,676 | 128,100 | |
| DIRECTOR OF OPERATIONS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Christel Mikami--Wages | \$60,705 | \$66,875 | \$66,875 | \$ 69,550.00 | \$69,550 | 69,550 | 73,028 | 73,028 | 55,500 | 57,165 | 58,275 | 57,720 | 59,452 | 60,606 | 60,029 | 61,830 | 63,030 | 62,430 | 64,303 | 65,551 | 64,927 | 66,875 | 68,174 | 67,524 | 73,028 | 76,679 | |
| COORDINATOR, PROGRAMS & EVENTS | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Alex Karatti--Wages | \$58,705 | \$64,355 | \$64,355 | \$ 68,937.00 | \$71,695 | 71,695 | 59,500 | 61,880 | 59,500 | 61,285 | 62,475 | 61,880 | 63,736 | 64,974 | 64,355 | 66,286 | 67,573 | 66,929 | 68,937 | 70,276 | 69,607 | 71,695 | 73,087 | 72,391 | 74,563 | 76,010 | |
| COMMUNICATIONS TECH | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Patti Marcotte--PT Wages <i>22.66 per hour</i> | \$13,944 | \$19,920 | \$19,920 | \$ 20,717.00 | \$21,546 | 21,546 | 22,408 | 22,408 | 19,920 | | | 20,717 | | | 21,546 | | | 22,408 | | | 23,304 | | | 24,236 | | | |
| ADMINISTRATIVE ASSISTANT* | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ana Sneed--PT Wages <i>21.00 per hour</i> | \$0 | \$2,961 | \$0 | \$ - | 0 | 15,000 | 28,500 | 28,500 | 28,500 | 29,355 | 29,925 | 29,640 | 30,529 | 31,122 | 30,826 | 31,750 | 32,367 | 32,059 | 33,020 | 33,662 | 33,341 | 34,341 | 35,008 | 34,675 | 35,715 | 36,408 | |
| Salaries | \$265,898 | \$271,419 | \$268,458 | \$281,204 | \$284,791 | \$299,791 | \$297,811 | 313,916 | | | | | | | | | | | | | | | | | | | |
| Employer Paid Payroll Taxes | \$21,307 | \$22,006 | \$22,006 | \$28,570 | \$29,000 | 29,000 | 31,449 | 32,051 | | | | | | | | | | | | | | | | | | | |
| Total Compensation | \$287,205 | \$293,425 | \$290,464 | \$309,774 | \$313,791 | \$328,791 | \$329,259 | \$345,967 | | | | | | | | | | | | | | | | | | | |
| Less Vacation Payout | \$0 | -\$5,653 | \$0 | \$0 | \$0 | 0% | 0% | 0% | | | | | | | | | | | | | | | | | | | |
| Net Total Compensation | \$287,205 | \$287,772 | \$290,464 | \$309,774 | \$313,791 | \$328,791 | \$329,259 | \$345,967 | | | | | | | | | | | | | | | | | | | |
| UI = 2.4% | \$1,736 | \$812 | \$812 | \$672.00 | | \$7,147 | \$7,534 | | | | | | | | | | | | | | | | | | | | |
| ETT = .10% | \$28 | \$28 | \$28 | \$28.00 | | \$298 | \$314 | | | | | | | | | | | | | | | | | | | | |
| FUTA = .006 | \$168.00 | \$168.00 | \$168.00 | \$168.00 | | \$36,929 | \$188 | | | | | | | | | | | | | | | | | | | | |
| Fed SS = 12.4% | \$32,971 | \$33,656 | \$33,289 | \$34,869.30 | | \$8,637 | \$38,926 | | | | | | | | | | | | | | | | | | | | |
| Fed Medicare = 2.9% | \$7,711 | \$7,871 | \$7,785 | \$8,154.92 | | \$9,104 | | | | | | | | | | | | | | | | | | | | | |
| | \$42,614 | \$42,535 | \$42,082 | \$43,892.21 | | \$53,010 | \$56,065 | | | | | | | | | | | | | | | | | | | | |

| | 20-21 | 21-22 | 22-23 | JLY-DEC | 2023 | 2024 |
|-------------------|---------|----------------|----------------|---------|----------------|------|
| ED | 122,000 | 122,000 | 128,100 | 64,050 | 128,100 | |
| Ops | 69,550 | 69,550 | 73,028 | 36,514 | 73,028 | |
| Events | 68,937 | 71,695 | 45,775 | 35,847 | 61,880 | |
| Comms Tech | 20,717 | 21,546 | 22,408 | 11,204 | 22,408 | |
| AA/PT | 0 | 15,000 | 28,500 | 14,250 | 28,500 | |
| Wage Total | | 299,791 | 297,811 | 161,865 | 313,916 | |

\$30,228 \$32,051 Employer Portion Only
\$328,038 **\$345,967** Total Compensation

** Longevity: (LN1) 10 years at 3% of annual salary, (LN2) 15 years at 5% of annual salary
W/5%

Subscriptions

| ITEM | MONTHS | MONTHLY | | 2021-22 | 2022-23 | 2023 | NOTES |
|--|--------|-----------------|-------------------|--------------|--------------|--------------|---|
| | | COST | One time annually | | | | |
| Adobe | | 53 | | 660 | 660 | 660 | Monthly subscription |
| Adobe Pro/ Bill.com | | 20 | | 189 | 0 | 0 | Supposed to discontinue in 22/23 |
| Constant Contact | | 73 | | 146 | 876 | 876 | Purchased for two months in 21-22 and 22-23 cost is for 12 months--need to be careful with coding |
| Google Storage | | 65 | | 780 | 780 | 780 | Annual subscription/email distribution |
| Microsoft Office 365 | annual | 82 | | 984 | 984 | 984 | GSuite Network @ 72 per month/Expanded Storage at 9.99 per month [C. Clark storage account @1.99 deleted in 2023] |
| Microsoft Monthly | | 0 | 100 | 100 | 100 | 100 | Susan's Laptop upgrade on 3/21/23 |
| PIC Monkey | | 8 | | 100 | 100 | 100 | Office desktop monthly/annual subscription |
| Quickbooks Online | | 8 | | 96 | 96 | 96 | Allows editing of pictures on web site |
| Malware bytes | annual | 285 | | 2,085 | 3,430 | 3,420 | ACCCA/ACBO QB multi user [\$200/\$85] respectively |
| McAfee | annual | 0 | 39.99 | 0 | 0 | 40 | Security for laptop; purchased 1/25 on Amex |
| Norton | annual | 0 | 89.99 | 90 | 90 | 90 | Security for office desktop, last purchased on 2/8/2023 on visa |
| Survey Monkey | annual | 0 | 39.99 | 0 | 0 | 40 | Replaced Security on laptop; purchased on 5/23 on visa |
| Doodle | annual | 0 | 384 | 384 | 384 | 384 | Annual subscription |
| Zoom Webinar | annual | 0 | 83 | 83 | 83 | 83 | last purchased on 2/10/23 on amex |
| | | 0 | 899 | 0 | 1,658 | 899 | Annual subscription/allows breakout rooms--upgraded to webinar for larger audiences |
| | | \$594.22 | 1,636 | 5,697 | 9,241 | 8,552 | |

| CONTRACTOR | 21-22 BUDGET | ACTUAL | 2022-23 | One-Time | 2023 | One-Time | TERMS |
|---------------------------------|----------------|----------------|----------------|---------------|----------------|---------------|---|
| School Services of CA Inc. | 47,580 | 47,600 | 48,996 | | 50,460 | | Advocacy and Consulting to 2024 with 3% increases year over year |
| Raven Tahara, The Symbolist | 13,500 | 12,348 | 1,500.00 | | 0 | | Consulting for Focus Group management [9,227]. Some developer services from J. Marcotte [\$3,120]Services SHORT TERM |
| Aeronet/Web Development | 42,500 | 37,769 | 0 | 4,731 | 0 | | Web Development Services as contracted-payments will run into current year. |
| Sheena Tran [Internal Auditing] | 2,000 | 2,000 | 2,000 | | 6,000 | | Ongoing ICA services total \$4,000 pays across budget years. Does not include travel. |
| Gilbert and Associates | 22,500 | 22,500 | 23,175 | | 23,870 | | Project 3% increase over 21-22; 40% is ACBO/60% is ACCCA |
| Meetingwise LLC | 21,000 | 24,750 | 21,000 | 12,000 | 21,000 | 12,000 | 4 year agreement through 24-25; addendum in '22 to expand services |
| Website Hosting Service | 3,020 | 3,746 | 5,040 | | 0 | 40,000 | Website hosting shifts from I4A to Aeronet in 22-23 @ \$420 per month, but includes service calls [move to dues/subscriptions in new budget.] |
| | 152,100 | 150,713 | 101,711 | 16,731 | 101,330 | 52,000 | Additional one time is for 25th Hour Agreement through 12/31/2023 |

| DESCRIPTION | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 ADOPTED [JUN] | One-Time 2022-23 | 2022-23 ACTUAL [12/31/22] | 2023 ADOPTED [JAN] | One-Time Expense 2023 | 2023 @ 6/30/2023 | 2023 ACTUAL [DEC] | NOTES |
|-----------------------------------|-------------------|-------------------|-------------------|-----------------------------|---------------------|---------------------------------|--------------------------|--------------------------|---------------------|-------------------------|--|
| Board Meeting Expense | 5,014 | | 6,034 | 15,000 | | | 15,000 | | 15,470 | 35,000 | Based on one in person at conference and retreat costs in 2023, June for in person hotel based event. Adjusted amount does not take into consideration pending outcome of Board Expense Reimbursement policy revisions. |
| Board Travel Expense | 2,654 | | 1,793 | 2,500 | | | 3,000 | | 1,893 | 5,000 | Related to travel for assigned representation and/or board meeting related travel |
| Board Misc. | 483 | 586 | 4,471 | 5,000 | | | 5,000 | | 0 | 2,000 | Covers costs of producing board resolutions; gifts and awards |
| CFLA Travel/Meeting Exp | | | | 1,500 | | | 1,500 | | 0 | 0 | |
| RMC Travel/Meeting Exp | | | | 1,500 | | | 1,500 | | 0 | 0 | |
| MDC Travel/Meeting Exp | 112 | | | 1,500 | | | 1,500 | | 0 | 0 | |
| TOTAL BOARD/COMMISSION | 8,263 | 586 | 12,298 | 27,000 | 0 | | 27,500 | 0 | 17,363 | 42,000 | |
| Recruitment Activities/Travel | 8,056 | 1,750 | 0 | 1,500 | | | 7,500 | | 4,637 | 7,500 | Anticipate increased sponsorships of affiliate conferences and related travel in 23-24. At 6/30 includes sponsorship support for Classified Senate, CSSOs and ACHRO, related travel only. Fall includes League Conference and one Regional Event TBD |
| Recruitment/Operations/Materials | 1,591 | 0 | 2,287 | 3,000 | | | 3,500 | | 1,327 | 3,500 | Anticipate new collateral and graphics related to enhanced communications/recruitment prior to 12/31 |
| Bank Transaction Fees | 13,301 | 8,000 | 3,300 | 4,000 | | | 4,500 | | 1,038 | 3,000 | Anticipate increased online point of sale activity and increased fee rates in 2023 will apply |
| Member Benefits/CLC | 22,217 | 6,860 | 8,052 | 30,000 | 18,000 | | 18,000 | | 5,898 | 12,000 | Adjusted represents anticipated one-time costs for benefits billing from 2023 that never materialized, but also don't include the CLC costs in the adopted number, and should have. At present we are waiting for invoices for SASS fees dating back to 2021, but they are retooling their benefits billing and have not responded to our requests. We will continue to work through Mestmaker to resolve. Any past due amounts will be listed as one-time expenditures. |
| Taxes/Other | 838 | 515 | 508 | 525 | | | 525 | | 0 | 525 | |
| Insurance/D&O/Liability | 4,128 | 2,402 | 3,255 | 3,275 | | | 4,000 | | 2,582 | 4,000 | |
| Copies/Postage/Shipping | 1,574 | 162 | 1,156 | 1,250 | | | 1,250 | | 0 | 500 | Covers Fed Ex and general mailing, over-budgeted in January |
| Printing/Graphics | 0 | 2,141 | 3,500 | 2,000 | | | 2,000 | | 0 | 2,000 | Covers any graphic/layout services [i.e., annual report etc] |
| Office Supplies | 7,618 | 1,478 | 1,692 | 1,500 | | | 2,000 | | 1067 | 2,000 | |
| Phone/Fax./Internet | 3,526 | 3,026 | 1,332 | 1,400 | | | 1,400 | | 613 | 1,300 | |
| Equipment Lease | 4,699 | 3,071 | 5,272 | 5,300 | | | 5,300 | | 3,468 | 0 | All equipment leases have now been eliminated. |
| Equipment Purchase | | 3,607 | 0 | 0 | | | 0 | | 1082 | 2,200 | Purchased updated laptop for Admin and anticipate replacing one laptop prior to 12/31/23 |
| Facilities/Storage/Parking | 32,226 | 28,715 | 23,768 | 22,000 | | | 22,000 | | 11,982 | 24,084 | Adjusted estimates total cost with elimination of one of two storage units and adjusts for increased costs for storage and the addition of one cubicle space at 1102 Q and parking for an additional FTE |
| Dues/Subscriptions/Software Renew | 2,472 | 7,400 | 10,112 | 7,897 | | | 8,000 | | 4,341 | 8,560 | Only current subscriptions for security software, email software, Zoom, QuickBooks, Adobe etc are included. Does not anticipate any new acquisitions before 12/31/23 |
| Staff Travel/Meals | 2,807 | 209 | 1,532 | 1,500 | | | 1,500 | | 859 | 1,000 | Covers staff mileage, parking and meals for offsite assignments/activities as directed by ED |
| Communications/Hosting Service | 5,177 | 4,875 | 3,861 | 5,040 | | | 5,040 | | 2,520 | 5,040 | per contract |
| TOTAL OPERATIONS | 110,230 | 74,211 | 69,627 | 90,187 | 18,000 | | 86,515 | 0 | 41,414 | 77,209 | |
| Salaries/Payroll Tax | 289,846 | 309,774 | 320,998 | 0 | | | 345,967 | | 186,910 | 345,967 | Adjusted reflects current employee structure with anticipated adjustments. |
| Benefits/Health & Dental | 38,011 | 38,937 | 39,104 | 36,400 | | | 36,400 | | 17,517 | 35,033 | |
| Technology/Other Stipend | | 5,125 | 6,375 | 3,375 | | | 3,900 | | 1,950 | 3,900 | |
| TOTAL SALARIES/BENEFITS | 327,857 | 353,836 | 360,102 | 36,400 | 0 | | 382,367 | 0 | 204,427 | 384,900 | |
| O/S Labor/Advocacy Retainer | 24,058 | 24,182 | 47,600 | 48,996 | | | 50,460 | | 24,498 | 50,460 | 3% year over year--Annual contract \$48,996; some expense reimbursement built in for on site presentations on our behalf. |
| O/S Labor/Graphics Design | 0 | 0 | 0 | 0 | 1,500 | | 0 | | 0 | 0 | |
| O/S Labor/Auditor | 4,000 | 2,000 | 2,000 | 2,000 | | | 4,000 | | 0 | 4,000 | Auditor will begin 2022-23 Review in the fall and anticipate final report at January meeting. |
| O/S Labor/Bookkeeper | 18,700 | 20,414 | 22,500 | 23,175 | | | 23,870 | | 11,935 | 24,355 | Rate increase July to June 23-24; from \$2K per month to \$2,070 per month. Additional expense for services during new employee onboarding is reflected in one time. Current monthly retainer of \$1,150 will expire in 2025 with current agreement. Additional Services will expire on 12/31/2023 |
| O/S Labor/Meeting Planner | 18,000 | 18,000 | 24,750 | 21,000 | 12,000 | | 21,000 | 12,000 | 11,000 | 21,000 | |
| Special Projects | 9,000 | 3,159 | 37,769 | 0 | 4,731 | | 0 | 40,000 | 0 | 0 | 2023 Budget one time cost reflects contracted fee for 25th Hour Communications plus temporary increase in Meetingwise Services. |
| TOTAL OUTSOURCED LABOR | 73,758 | 67,755 | 150,713 | 95,171 | 18,231 | | 99,030 | 52,000 | 47,433 | 99,815 | |

PROGRAM BUDGETS [ACCRUED BASIS]

| | 2019-20 ACTUAL | 2020-21 ACTUAL | 2021-22 ACTUAL | 2022-23 ADOPTED [SEPT] | 2023 ADOPTED [JAN] | 2023 ADJUSTED | |
|-----------------------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------|----------------|--|
| Event Income | | | | | | | |
| Workshops [Management Essentials] | 7,950 | 0 | 22,050 | 16,000 | 15,200 | 23,525 | 2 programs in 2023: 52 attendees on 2/21 @ \$175 and 60 paying attendees on 9/22 @ \$200/15 @ \$150 |
| BWS | 47,213 | 26,475 | 25,720 | 22,500 | 27,550 | 49,825 | 2023 BWS was virtual and \$19,450 came in after January 1--2024 will be in person & anticipate 60% of that revenue in by 12/31. Assume a \$225 fee to cover catering for 225-250 attendees; Full program budget pending. |
| Conference | 193,950 | 68,295 | 234,500 | 228,255 | 253,915 | 303,000 | 2023 rates increased: \$550/\$625 MEMBER, \$750/\$825 NON MEMBER; C-REPS \$395; ONE DAY \$405 |
| Admin 101* | 148,650 | 24,800 | 108,685 | 146,575 | 162,000 | 140,000 | \$2250 fee in 2023--60 paying, remainder are IVC Comps (5) and 7 who are repeating due to covid, already paid |
| Admin 201* | 29,500 | 0 | 39,650 | 43,750 | 48,750 | 46,800 | \$1,950 fee in 2023--25 person cap-- PROGRAM OFFLINE IN 2024 |
| Great Deans* | 26,000 | 20,500 | 20,900 | 36,750 | 51,750 | 78,750 | \$1,750 fee in 2023--cap increased to 45 in 2023 |
| Mentor Program | 27,500 | 19,700 | 31,500 | 33,000 | 37,000 | 40,700 | \$1,850 fee in 2023--25 max class |
| Admin 001/002 | 0 | 11,400 | 15,200 | 15,000 | 10,000 | 11,200 | total includes revenues from three sessions 6/22 001 1/23 002 and 10/23 001--10/23 assumes 45 @ \$200 |
| Total Event Revenue | 480,763 | 171,170 | 498,205 | 541,830 | 606,165 | 693,800 | |
| *Program crosses fiscal years | | | | | | | |
| | | | | | | | *2020-21 Pandemic all virtual year |
| Event Costs | | | | | | | |
| Workshops [Management Essentials] | 186 | 0 | 5,333 | 5,725 | 5,000 | 10,903 | |
| BWS | 35,942 | 1,280 | 582 | 1,500 | 1,500 | 26,500 | |
| Conference | 169,527 | 4,213 | 207,775 | 200,000 | 238,915 | 272,580 | |
| Admin 101 | 117,930 | 2,177 | 81,510 | 125,000 | 137,000 | 140,000 | |
| Admin 201 | 23,027 | 0 | 41,728 | 44,500 | 37,000 | 55,127 | |
| Great Deans | 20,214 | 2,699 | 9,276 | 16,200 | 18,000 | 24,640 | |
| Mentor Program | 14,502 | 966 | 10,310 | 18,300 | 22,000 | 38,500 | |
| Admin 001/002 | | | | | 0 | 100 | Expense relates to bank fees for processing |
| Admin 002 | 0 | 2,000 | 403 | 500 | 500 | 92 | Expense relates to bank fees for processing |
| Total Event Expense | 381,328 | 13,335 | 356,917 | 411,725 | 459,915 | 568,442 | |
| TOTAL EVENT PROFIT/LOSS | 99,435 | 157,835 | 141,288 | 130,105 | 146,250 | 125,358 | |