

REVENUES								NOTES
Operating Income	ACTUAL 2021-22	ADOPTED 2022-23 [JLY-JUN]	ONE-TIME 2022-23	YTD AT 12/31/22	2023 ADOPTED [JAN]	ONE TIME	2023 ACTUAL* @ 6/30/23	2023 ADJUSTED
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]*	ACTUAL 2021-22	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	1,189,643
EXPENSES								
Operating Costs	ACTUAL 2021-22	PROPOSED 2022-23	ONE-TIME 2022-23	YTD AT 12/31/22	2023 ADOPTED [JAN]		2023 ACTUAL* @ 6/30/23	2023 ADJUSTED
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]*	ACTUAL 2021-22	PROPOSED 2022-23 [JLY-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	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	19,678	
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	\$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		
<i>22.66 per hour</i>																										
ADMINISTRATIVE ASSISTANT*																										
Ana Sneed--PT Wages	\$0	\$2,961	\$0	\$ -	0	15,000	28,500	28,500	28,500	28,500	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
<i>21.00 per hour</i>																										
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	\$32,971	\$33,656	\$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																		

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

	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	
		31,658	31,449			
		331,449	329,259			

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

Subscriptions

ITEM	MONTHS	MONTHLY COST	One time annually	2021-22	2022-23	2023	NOTES
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]
Micosoft 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	Adopted represents anticipated one time costs for arrears billing from SASS 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, other 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.
O/S Labor/Meeting Planner	18,000	18,000	24,750	21,000	12,000		21,000	12,000	11,000	21,000	Additional expense for services during new employee onboarding is reflected in one time. Current monthly retainer of \$1,750 will expire in 2025 with current agreement. Additional Services will expire on 12/31/2023
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 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.
BWS	47,213	26,475	25,720	22,500	27,550	49,825	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
	ACTUAL	ACTUAL	ACTUAL	2022-23 ADOPTED	2023 ADOPTED [JAN]	2023 ADJUSTED	
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	