

Monterey Peninsula College

Tentative Budget

Fiscal Year 2015-16

*Pending Board Adoption on
June 24, 2015*

Monterey Peninsula College

Tentative Budget

Fiscal Year 2015-2016

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Executive Summary

2015-2016 Tentative Budget

Introduction

The Tentative Budget is the District's spending plan from July 1 through September 15. On or before September 15, the Board is required to hold a public hearing and approve an Adopted Budget for the fiscal year. The Tentative Budget is based on "budget assumptions" developed from a number of sources including the Governor's May Revision, the Chancellor's Office and the Community College League of California. As of this writing, there is no approved State Budget for 2015-16, however legislative leaders and the Governor appear to have an agreed framework including the funding of public education.

Summary of All Funds				
MPC 2015-2016 Tentative Budget				
The following is a summary indicating the projected beginning balances, 2015-2016 budgets, and projected ending balances for all funds maintained by the District:				
<u>Funds</u>	Beginning Fund Balance 7/1/2015	Budgets 2015-2016		Ending Fund Balance 6/30/2016
		<u>Revenue</u>	<u>Expense</u>	
General				
Unrestricted	\$3,802,947	\$41,352,541	\$44,468,339	\$687,149
Restricted	\$0	\$7,248,791	\$7,248,791	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$129,652	\$129,652	\$0
Child Development - Restricted	\$0	\$405,461	\$405,461	\$0
Student Center	\$414,127	\$259,200	\$259,200	\$414,127
Parking	\$535,794	\$484,000	\$484,000	\$535,794
Debt Service				
Student Center	\$22,331	\$22,100	\$22,100	\$22,331
Capital Projects	\$378,443	\$850,690	\$877,370	\$351,763
Building	\$9,759,850	\$20,000	\$0	\$9,779,850
Self Insurance	\$1,761,464	\$6,728,726	\$6,728,726	\$1,761,464
Other Post Employment Benefits (OPEB)	\$4,009,151	\$100,770	\$0	\$4,109,921
Worker Comp Insurance	\$106,000	\$25,000	\$60,000	\$71,000
Fiduciary				
Financial Aid	\$17,745	\$5,400,000	\$5,400,000	\$17,745
Associated Students	\$92,451	\$90,000	\$90,000	\$92,451
Scholarship and Loans	\$272,948	\$935,000	\$935,000	\$272,948
Trust Funds	\$293,917	\$744,500	\$744,500	\$293,917
Orr Scholarship	\$12,302	\$5,000	\$5,000	\$12,302
Total	\$21,479,470	\$64,801,431	\$67,858,139	\$18,422,762

Unrestricted General Fund expenses are shown to exceed revenues by \$3,115,798, resulting in an ending fund balance of \$687,149, significantly below the Board established fund balance reserve of 10% and the

Chancellor's Office minimum prudent reserve of 5%. All other funds are budgeted to have positive ending fund balances.

The \$3,115,798 imbalance is the District's structural deficit using budgeted numbers. No one-time funds (transfers from other funds) are being included in the Tentative Budget to offset the structural deficit. This will be the fifth consecutive year the District has had an Unrestricted General Fund deficit.

The Governor's 2015-16 May Revise provides additional funding of \$6,006,494 for MPC's Unrestricted General Fund, which can be used to address the structural problem and other needs of the District. The May Revise was released on May 14, which did not allow sufficient time for the District to identify expenditures and follow its established Planning and Resource Allocation Process for inclusion in the Tentative Budget. In addition, specifics on the funding will not be known until the state budget and trailer bills are approved. The additional \$6 million is currently included in Unrestricted General Fund budgeted revenue and a corresponding expense is budgeted as a contingency. Appropriate expenses need to be identified using established processes and then allocated from the contingencies to offset expenses and eliminate or reduce the structural deficit. The intent is to complete this process and be able to submit a balanced Final Budget in August.

The District has 3 major problems that need to be addressed: 1) the Unrestricted General Fund structural deficit, 2) future losses of revenue and increased expenses, and 3) other needs (including employee compensation, filling needed positions, and maintaining systems and facilities). The additional funding proposed by the state for 2015-16 is not sufficient to completely address these problems. Although significant cuts have been made over the past four years to address the structural deficit, the cuts and use of one-time funds (transfers from other funds) has not solved the problem and the structural deficit continues to grow. There are not sufficient additional ongoing funds in the proposed budget to offset the structural deficit and adequately address the other needs of the District. The additional one-time funds in the proposed budget can be used to assist with this but extreme caution must be used because of the future losses of revenue and increased expenses these one-time funds are intended for. Other actions, in addition to allocating the 2015-16 increased funding, will be needed to address the District's financial problems.

State Budget...Governor's May Revise for California Community College

Revenues in the State are up and the Governor's May Revise is very positive for community colleges. The increased funding comes with a warning from the Governor that despite stronger state revenue collections this year, **the State Budget remains precariously balanced and faces the prospect of deficits in future years.** The Governor stressed the importance of living within our means and avoiding the boom-bust budgeting of the past.

The following chart indicates the totals proposed for the community college system and the current estimates that MPC would receive in increased funding for the Unrestricted General Fund:

Unrestricted General Fund:

Ongoing		
Description	Proposed System-wide	Estimate for MPC*
Cost of living allowance of 1.02%	\$61,000,000	\$339,671
Fund to restore enrollment declines over past 3 years	\$41,900,000	\$0 estimated, \$1.2M available
New \$'s for enrollment increases - 3% system-wide, growth formula allows 1% for MPC.	\$156,500,000	\$0 estimated, \$330K available
Increases CDCP FTES rate to same as credit.	\$49,700,000	\$163,800
Increase base allocation to reflect increased operating expenses in areas of facilities, STRS & PERS, professional development, converting faculty from PT to FT, and other general expenses.	\$266,700,000	\$1,516,644
Total UGF ongoing/undesignated funds		\$2,020,115
Ongoing/Designated		
Funds for approximately 600 additional FT faculty. Allocated based on FTES. Districts with lower portions of FT faculty expected to hire more. Funds would be accounted for in UGF but amount required to be spent on new hires will depend on MPC FT/PT ratio. System to provide numbers in future.	\$75,000,000	\$426,503
Total UGF ongoing funds		\$2,446,618
One-time		
One-time funds to pay down prior mandate obligations to be allocated on a per FTES basis. Intention is to provide CC's potential on-going funds to offset future loss of Prop 30 funds.	\$626,000,000	\$3,559,876
Total Unrestricted General Fund		\$6,006,494

The Governors May Revise also includes revised estimates for property taxes and fee revenue that should eliminate apportionment state shortfalls of past, and will eliminate community college cash deferrals.

In addition, the following chart indicates the totals proposed for the community college system and the current estimates that MPC would receive in new/increased funding to various restricted funds:

Restricted Funds:

Description	Ongoing or 1-time	Proposed System-wide	Estimate for MPC*
Funds for maintenance or instructional equipment with no match required. Allocated per FTES.	1-time	\$148,000,000	\$841,632
Energy efficiency program grants.	1-time grant	\$38,700,000	\$0
Grant program for making more effective, evidence based practices available to under prepared students.	1-time grant	\$60,000,000	TBD
Awards for Innovation in Higher Education.		\$50,000,000	
COLA of 1.02% for DSPS, EOPS, CalWORKS, and Child Care Tax Bailout programs.	ongoing	\$2,500,000	TBD

Pilot program for coordination with CSU.	1-time	\$2,000,000	TBD
Student Equity Planning		\$115,000,000	\$330,000
Student Success Programs		\$100,000,000	\$620,000
Institutional Effectiveness - Partnership Initiative		\$15,000,000	TBD

Estimates for MPC are not included for all restricted funds because specifics of the allocations to individual institutions are not yet known.

It is anticipated that the state budget will be approved by June 30, related trailer bills approved early July, and reports on specific funding for individual colleges released by the Chancellor's Office shortly thereafter.

Unrestricted General Fund Structural Deficit

The District has had an Unrestricted General Fund structural deficit for the three years: 2011-12, 2012-13, and 2013-14, and is projecting structural deficits for 2014-15 and 2015-16:

<u>Year</u>	<u>Status</u>	<u>Structural Deficit</u>
2011-12	Actual	\$1,151,981
2012-13	Actual	\$1,779,538
2013-14	Actual	\$1,654,433
2014-15	Final Budget	\$2,641,207
2015-16	Tentative Budget	\$3,115,798

Based on the above, \$4,585,952 in one-time funds has been spent to cover the first three years of the structural imbalance. Because of conservative budgeting practices followed by the District, the actual structural deficit for 2014-15 will likely be less than budgeted but will be significant nonetheless and take additional one-time resources that could be better spent elsewhere. And, the plan is to address the structural problem in the 2015-16 FY.

The primary source of income (Apportionment) for the Unrestricted General Fund is based on enrollments and the primary cause of the structural problem is declining enrollments:

<u>Year</u>	<u>FTES</u>		<u>Apportionment*</u>
2010-11	7682	Final	\$37,649,497
2014-15	6503	as of P1	\$33,301,119
decline	1179		\$4,348,378

**Computational revenue without stability or state shortfall \$'s*

The State imposed financial cuts and corresponding workload reductions on all community colleges in 2009-10 and again in 2011-12. Subsequently, new regulations were implemented that set limits on class repetitions and limited classes for lifelong learners. The new rules have severely hampered MPC's ability to grow.

Significant adjustments have been made by the District to offset the loss of apportionment revenue and balance budgets, including:

- Implemented retirement incentives and reductions in force, eliminated:
 - 3.41 FTE management and 2.25 FTE administrative positions including PIO, Director of Maintenance, Maintenance Supervisor
 - 1 Confidential position in HR
 - 14 net FTE Faculty positions
 - 24.38 FTE classified positions including 4 in facilities, 6.4 in CDC, and 2 in Theater
- Reorganized Child Development – reduced Unrestricted General Fund support from \$ 500K to \$50K
- Reorganized Theater – reduced Unrestricted General Fund support from \$ 948K to \$ 565K, including positions reduced
- Implemented adjustments to increase categorical support to Unrestricted General Fund
- Reduced supplies, travel and equipment budgets 29% (\$325,500) (from 2008-09 to 2013-14)
- Reduced contingency budgets (\$87K)
- Implemented one-time salary reduction of 2.02%
- Reduced medical benefits
- Paid off SunTrust loan (repayment obligation of UGF) with 1-time funds
- Eliminated Academic Support Center program (\$97K, including position reduced)
- Used \$4.6M 1-time funds (transferred from other funds)

Future losses of revenue and increases in expenses

Although projecting the future with any degree of accuracy would be an educated guess at best, there are at least three future certainties that can be quantified that will have significant negative impacts on District finances:

- **Loss of Proposition 30 Revenue:** the sales tax increase (from 6.25% to 6.55%) lasts through 2016 and the income tax increase on high income earners lasts through 2018 with the full-year effect of the expiration of all temporary taxes realized the following year resulting in a cumulative apportionment loss of \$1.87M by 2019-20.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Per FTES	\$27	\$55	\$173	\$288
MPC at 6503 FTES	\$175,581	\$357,665	\$1,125,019	\$1,872,864

- **PERS/STRS increases:** MPC retirement systems PERS and STRS have established rates that based on 2015-16 employee salaries will result in cumulative increased UGF expenses of \$1.96M by 2019-20.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
PERS rate	18.847%	20.050%	23.600%	25.200%	26.900%
STRS rate	10.73%	12.58%	14.43%	16.28%	18.13%
Total annual \$ increase	\$283,284	\$362,797	\$528,384	\$390,806	\$397,861
Cumulative \$ increase		\$646,081	\$1,174,465	\$1,565,271	\$1,963,132

- **Affordable Care Act (ACA):** For this Tentative Budget, the ACA transitional reinsurance and PCORI fees are \$34,405 and mandated addition of 8 positions to fully paid benefits cost of \$159,248 result in total increased costs of \$193,653. Providing accurate costs for future provisions of ACA with any degree of accuracy is likely not possible assuming past changes and delays in implementation will likely continue for the future. However, current provisions of the ACA establish thresholds on the costs for benefits (\$10,200 for single person, \$27,500 for family) and starting in 2018 taxes employers 40% on the amounts above the thresholds. Estimates for total cost to MPC are between \$281K and \$431K per year.

In addition, COLA increases from the state have historically been less than increases in operating expenses. Colleges relying on COLA as their primary new revenue source end up losing financial ground. Community colleges need to realize growth in enrollments to maximize new funding from the State and make headway increasing their financial resources.

General Fund

The General Fund includes the general operating budgets for the District. Some monies are restricted as to their use and the fund is therefore separated by unrestricted and restricted.

Unrestricted General Fund

The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund. Revenue is budgeted by the source of the funding and expenses are budgeted by their function.

No transfers from other funds are being used to balance the Unrestricted General Fund and expenses exceed revenue by \$3,115,798, which represents MPC's budgeted structural deficit for 2015-16. Significant additional funding from the State is anticipated this year that can be used to address the structural deficit and other needs of the District. The structural deficit is primarily caused by ongoing expenses exceeding ongoing revenues and this imbalance can only be resolved by increases in ongoing revenue or decreases in ongoing expenses. Using all of the additional ongoing, unrestricted state funds budgeted to be received would still leave a structural imbalance exceeding \$1M.

Additional state funding included in this Tentative Budget total \$6,006,494 and falls into three categories:

1. Ongoing, unrestricted - \$2,020,115
2. Ongoing, designated to hire additional full-time faculty - \$426,503
3. One-time, unrestricted - \$3,559,876
(These one-time funds are being provided to community colleges for increased general operating expenses. It is understood that the Governor also intends to include these funds in the 2016-17 budget as one-time funds and eventually make them ongoing to offset the future loss of Prop 30 funding.)

MPC is also eligible for \$1.53M in additional funding if FTES can be increased (\$1.2M from restoration and \$330K for growth). The District could get paid for an additional \$1.53M in ongoing apportionment by growing 310 credit FTES (using the 2015-16 projected rate per credit FTES of \$4,943). This Tentative Budget uses the same base FTES for 2015-16 as 2014-15 (P1); therefore, no funds are budgeted for restoration and growth.

This Tentative Budget includes 3 offsetting contingency expense budgets totaling \$6,006,494. The District will be using its Planning and Resource Allocation Process (attachment A) to address the structural deficit and other needs of the District and identify expense budgets to replace the contingency budgets, which will reduce the structural deficit. The process will include matching ongoing revenue with ongoing expenses and one-time revenue with one-time expenses. Emphasis will be given to addressing the majority of the structural problem now while significant additional funds are available, and ensuring the District is prepared for the certain future loss of Prop 30 funding and increases in PERS, STRS and ACA.

Restricted General Fund

Funds used for the operation and support of educational programs that are specifically restricted by law, regulation, donor, or other outside agency are recorded in the Restricted General Fund. The majority of these funds must be expended within the fiscal year or returned to the funding agency. Budgets for state programs are based on the state's current approved budget. Funds budgeted for all programs total a little over \$7.2M. Since no allocation details have been provided by the Chancellor's Office, the amounts shown below are based on prior year estimates and will be adjusted at the Final Budget.

The following chart shows the 18 largest categorical programs and their respective funding level for the 2015-16 Tentative Budget:

	2014-15	2015-16	Change
Matriculation - CR/NCR	\$826,747	\$1,420,469	\$593,722
Extended Opportunities Programs and Services (EOP&S)	\$730,407	\$731,316	\$909
Access Resource Center (DSP&S)	\$476,686	\$626,661	\$149,975
ITEST (Natl. Science Foundation)	\$402,480	\$408,499	\$6,019
TRIO: Upward Bound	\$388,453	\$388,453	\$0
TRIO: Math Science Upward Bound	\$376,700	\$376,700	\$0
Student Equity	\$0	\$330,590	\$330,590
TRIO: Student Support Services	\$304,351	\$304,351	\$0
Health Services	\$342,000	\$300,987	-\$41,013
Student Financial Aid Administration (SFAA/BFAP)	\$240,493	\$240,493	\$0
Lottery	\$239,394	\$239,394	\$0
CalWorks/TANF	\$218,543	\$208,285	-\$10,258
Fire Training (Fee Supported)	\$150,500	\$146,000	-\$4,500
Federal Work Study	\$136,838	\$136,838	\$0
Perkins I-C Across CTE Programs	\$136,951	\$136,042	-\$909
Enrollment Growth- Nursing	\$135,287	\$135,287	\$0
First 5 Monterey County Workforce Dev.	\$109,486	\$109,723	\$237
Marine Tech. Mentor/Intern	\$108,938	\$103,865	-\$5,073

Special Revenue Fund:

Child Development Center (CDC), Student Center and Parking are accounted for in the Special Revenue Fund. Revenues generated by these programs are intended to pay for the cost of services provided.

Revenues and expenses for child development services are recorded in the CDC Fund. The CDC Fund includes monies that are restricted as to their use and the fund is therefore separated into unrestricted and restricted. The CDC Fund has a total budget of \$535,113 (unrestricted and restricted). CDC has been operating with a State Preschool contract under the California Department of Education. The Unrestricted General Fund is budgeted to transfer \$50,000 (a reduction of \$210,707 from 2014-15) to support CDC.

The Student Center Fund is maintained to record financial transactions of the Student Center building that was partially constructed using lease revenue bonds. The Student Center Fund receives revenue primarily from student use fees and commissions from the bookstore and cafeteria. The bond requires income to be used to make debt payments and maintain the facility. Half of the Student Activity Coordinator is paid by the Student Center Fund and half is paid by the Unrestricted General Fund.

The Parking Fund is maintained to record financial transactions related to parking as required by the Education Code. Revenues are primarily from parking permit sales and parking citations. Expenses are for parking security and maintenance and improvements to the parking lots.

Debt Service

Long-term debt principal, interest, and related costs of the District are accounted for in the Debt Service Fund. There is one obligation remaining that is accounted for in this fund: the annual long-term debt payment for the Student Center. Student Use Fees in the Student Center operating accounts pay the Student Center required payment of \$22,100.

Capital Projects

Non-bond expenses for all major acquisition, construction and deferred maintenance projects are accounted for in the Capital Projects Fund. Local projects include IPP & FPP processing, athletic facilities, and District expenses for Fort Ord. Expenses have been estimated at \$877,370 including new state funding of \$841,632 for maintenance or instructional equipment. Specific projects/purchases are yet to be identified for the new state funding.

Building

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. No expenses are currently included in the 2015-16 Tentative Budget. Revenue of \$20K for interest income is budgeted resulting in a projected ending balance of \$9,779,850.

Self Insurance

Expenses for the District's self-insured medical benefits are budgeted and recorded in the Self Insurance Fund. Payments will be made from the various operating funds to the Self Insurance Fund to cover the claim payment. Total expenses of \$6,728,726 are budgeted for 2015-16.

Other Post Employment Benefits (OPEB)

The District has an OPEB Unfunded Actuarial Accrued Liability of \$11,216,214. Since beginning in 2003-04 through 2014-15, a total of \$4,009,151 has been designated to address this liability, of which \$537,030 is restricted (being transferred from restricted accounts) and \$3,472,121 is committed (transferred from UGF by Board action). These funds have been kept in district accounts to assist with cash flow because the state was deferring payments to colleges (2013-14 year end deferral was \$4,373,304). Because state deferrals will be eliminated in 2015-16, the District should consider depositing these funds in an irrevocable trust. This will comply with GASB rules for funding the liability and provide greater interest income to satisfy the liability.

Workers Comp

The District is responsible for a small number of workers compensation claims after it withdrew from a K12 workers compensation self insurance JPA. A stop loss insurance policy covers claims exceeding \$200K and the District is responsible for costs under this. A reserve of \$106K has been established to cover the projected liability.

Fiduciary Funds

The Fiduciary Fund is used to account for assets held by the District as trustee. These funds include Student Financial Aid, Associated Students, Scholarships and Loans, Trust Funds, and Orr Scholarship funds.

<i>Conclusion</i>

Addressing the Unrestricted General Fund structural deficit is the top priority for the District. The ability to transfer unrestricted monies from other funds is nearly exhausted. The District will be using its Planning and Resource Allocation Process to identify the best way to allocate the projected \$6M in additional funding from the State to eliminate the structural problem and address other needs of the District. The District's Final Budget will reflect the proposed spending of the additional funds and reflect a more positive picture.

The Tentative Budget for 2015-16 was developed using best information at the time. Revenue assumptions were used in the absence of an approved State Budget. The final budget approved by the State will alter District assumptions that will require further adjustments to the District's budgets.

Monterey Peninsula College

3-Year Comparison

		2012-2013	2013-2014	2014-2015		2015-2016	% >
		<u>Actual</u>	<u>Actual</u>	<u>Act thru May*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget</u>
							<u>to Final Bud</u>
Unrestricted General Fund:							
	Income						
	Federal	\$3,041	\$5,816	\$4,806	\$10,700	\$11,000	2.8%
	State	\$16,038,970	\$17,041,483	\$17,368,943	\$17,643,781	\$22,362,541	26.7%
	Local	\$22,073,317	\$22,176,288	\$20,572,408	\$20,374,992	\$18,979,000	-6.9%
	Total Income	\$38,115,328	\$39,223,587	\$37,946,157	\$38,029,473	\$41,352,541	8.7%
	Expense						
	Academic Salaries	\$14,232,486	\$14,764,531	\$13,296,767	\$14,588,593	\$14,581,300	0.0%
	Classified Salaries	\$7,627,302	\$7,564,070	\$6,464,770	\$7,120,866	\$7,082,003	-0.5%
	Fringe Benefits	\$4,054,094	\$8,930,823	\$8,888,780	\$9,513,895	\$9,956,494	4.7%
	Books and Supplies	\$502,596	\$476,975	\$439,040	\$504,399	\$470,451	-6.7%
	Operating	\$5,239,979	\$5,466,070	\$4,082,670	\$5,773,093	\$12,122,822	110.0%
	Capital Outlay	\$186,828	\$133,691	\$213,169	\$200,226	\$136,586	-31.8%
	Transfers	\$6,963,853	\$1,896,558	\$260,707	\$328,481	\$118,683	-63.9%
	Total Expenses	\$38,807,138	\$39,232,718	\$33,645,903	\$38,029,553	\$44,468,339	16.9%
Restricted General Fund:							
	Income						
	Federal	\$2,235,216	\$1,536,126	\$789,759	\$2,532,774	\$1,995,731	-21.2%
	State	\$2,469,119	\$2,864,673	\$3,261,944	\$5,090,047	\$4,211,384	-17.3%
	Local	\$513,909	\$604,093	\$565,946	\$938,702	\$1,041,672	11.0%
	Total Income	\$5,218,244	\$5,004,892	\$4,617,649	\$8,561,523	\$7,248,787	-15.3%
	Expense						
	Academic Salaries	\$1,299,992	\$1,214,831	\$1,608,897	\$1,984,406	\$1,824,435	-8.1%
	Classified Salaries	\$1,140,342	\$1,038,263	\$1,130,730	\$1,300,523	\$1,116,835	-14.1%
	Fringe Benefits	\$418,002	\$358,742	\$1,027,397	\$1,135,818	\$1,200,193	5.7%
	Books and Supplies	\$289,519	\$192,146	\$331,106	\$443,407	\$256,264	-42.2%
	Operating	\$1,265,639	\$1,276,673	\$1,350,045	\$1,869,667	\$1,465,887	-21.6%
	Capital Outlay	\$91,148	\$131,594	\$468,938	\$851,744	\$494,380	-42.0%
	Transfers	\$713,603	\$652,672	\$266,885	\$1,027,354	\$890,797	-13.3%
	Total Expenses	\$5,218,245	\$4,864,921	\$6,183,998	\$8,612,919	\$7,248,791	-15.8%
Unrestricted Child Development							
	Income	\$358,460	\$277,545	\$282,433	\$302,207	\$129,652	-57.1%
	Expense	\$358,460	\$277,545	\$280,700	\$302,207	\$129,652	-57.1%
Restricted Child Development							
	Income	\$210,789	\$239,625	\$287,935	\$249,846	\$405,461	62.3%
	Expense	\$210,789	\$239,625	\$214,126	\$249,846	\$405,461	62.3%
Student Center							
	Income	\$273,271	\$259,617	\$244,151	\$259,200	\$259,200	0.0%
	Expense	\$462,005	\$146,577	\$166,493	\$259,200	\$259,200	0.0%
Student Revenue Bond							
	Income	\$18,601	\$18,564	\$17,699	\$17,625	\$22,100	25.4%
	Expense	\$18,525	\$18,075	\$17,625	\$17,625	\$22,100	25.4%
*Actual through May 31, 2015							

						% >
	2012-2013	2013-2014	2014-2015		2015-2016	Budget
	<u>Actual</u>	<u>Actual</u>	<u>Act thru May*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>to Final Bud</u>
Debt Service						
Income	\$275,942	\$1,330,169	\$0	\$0	\$0	0.0%
Expense	\$275,324	\$1,383,132	\$0	\$0	\$0	0.0%
Parking						
Income	\$422,669	\$924,860	\$447,166	\$525,000	\$484,000	-7.8%
Expense	\$422,070	\$446,610	\$441,204	\$557,587	\$484,000	-13.2%
Capital Projects						
Income	\$2,369,387	\$1,153,857	\$585,572	\$750,116	\$850,690	13.4%
Expense	\$1,912,890	\$2,560,272	\$781,842	\$1,387,991	\$877,370	-36.8%
Self Insurance						
Income	\$6,940,012	\$6,707,233	\$5,382,028	\$6,553,264	\$6,728,726	2.7%
Expense	\$7,864,355	\$12,171,002	\$6,438,411	\$8,794,471	\$6,728,726	-23.5%
OPEB						
Income	\$0	\$0	\$0	\$0	\$100,770	0.0%
Expense	\$0	\$0	\$0	\$0	\$0	0.0%
Worker Comp Insurance						
Income	\$0	\$0	\$62,275	\$770,000	\$25,000	-96.8%
Expense	\$0	\$0	\$62,275	\$770,000	\$60,000	-92.2%
Financial Aid						
Income	\$5,198,296	\$5,339,985	\$5,408,323	\$5,200,000	\$5,400,000	3.8%
Expense	\$5,198,480	\$5,324,833	\$5,408,323	\$5,200,000	\$5,400,000	3.8%
Associated Students						
Income	\$114,135	\$96,072	\$76,806	\$90,000	\$90,000	0.0%
Expense	\$69,636	\$59,099	\$50,643	\$90,000	\$90,000	0.0%
Scholarship and Loans						
Income	\$2,335,037	\$2,199,477	\$1,926,513	\$2,500,000	\$935,000	-62.6%
Expense	\$2,566,724	\$2,212,724	\$1,957,410	\$2,500,000	\$935,000	-62.6%
Trust Funds						
Income	\$283,081	\$645,664	\$672,019	\$510,000	\$744,500	46.0%
Expense	\$508,432	\$502,521	\$554,323	\$510,000	\$744,500	46.0%
Orr Scholarship						
Income	\$37,303	\$7,474	\$5,170	\$10,000	\$5,000	-50.0%
Expense	\$28,279	\$20,419	\$1,165	\$20,000	\$5,000	-75.0%
Building Fund						
Income	-\$20,618	\$134,174	\$54,561	\$25,000	\$20,000	-20.0%
Expense	\$15,058,710	\$14,728,459	\$1,512,332	\$2,232,397	\$0	-100.0%
*Actual through May 31, 2015.						

Unrestricted General Fund Highlights

2015-2016 Tentative Budget

Revenues:

Total Unrestricted General Fund revenue budgeted for 2015-16 is \$41,352,541. This includes \$6M in additional state funding as proposed in the Governor's May Revise.

- **Apportionment** - The largest source of unrestricted revenue is referred to as Apportionment and is based on the structure of a college and actual. Apportionment funds are received from student registration fees, local property taxes, and state. Apportionment includes a basic allocation (based on the college structure - single/multiple campus, centers, and size of each) and workload (FTES - credit and non-credit). MPC's 2014-15 P1 FTES of 6,503 is being used to calculate a base Apportionment revenue of \$33,301,119 for 2015-16 Tentative Budget. The projected apportionment assumes no deficit coefficient.
- **Additional State Funding based on Governor's May Revise** - amounts calculated based on 2014-15 P1 (total \$6,006,494)
 - Ongoing - \$2,020,115
 - COLA – 1.02% on Apportionment base = \$339,671
 - OCDCP Equalization – 120 CDCP FTES X \$1,365 = \$163,800
 - Base allocation increase – based on MPC FTES vs statewide FTES = \$1,516,644
 - Ongoing/designated- \$426,503
Funds for additional FT faculty, to improve FT/PT teaching ratio.
 - One-time - \$3,559,876
One-time funds to help pay down prior obligations...understand intended to provide potential future funding to offset future loss of Prop 30 funds.
- **Restoration and Growth** – MPC is eligible for \$1.2M in restoration funding and an additional \$330K in growth funding. The college will need to increase the current FTES base (6,503) by approximately 330 to earn this funding. No amount is being included in this budget for Restoration or Growth.
- **Part-Time Faculty Compensation** – The District has budgeted the same as last year, \$173,268.
- **Lottery** – Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Lottery funds are budgeted at \$856,604, using School Services projection of \$128 per FTES and 6503 instate and 185 nonresident FTES.
- **Nonresident Fees** – The non-resident fee revenue for 2015-16 is budgeted at \$586,000. The new rate adopted by the board for 2015-16 is the State average of \$200 per unit, which is \$7 more than the MPC 2014-15 rate.

- **Interest** – The yield on the funds deposited with the county treasury continues to be at historic lows (< 0.50%) and the District is budgeting \$15,000 in interest income for 2015-16.

Expenses:

Total Unrestricted General Fund Expenses are budgeted at \$44,468,339. Projections are included for all known obligations and only mandated increases (contractual, fee increases, etc.) in expenses have been added to the budget.

- **Salaries** - Total net salaries are budgeted at \$21,663,303 for a small increase over \$21,631,280 in 2014-15. Increases for required step and column movement and longevity have been budgeted where appropriate, and turnover savings are reflected in the totals.
- **Fringe Benefits** – Fringe benefits are shown in two categories: salary roll-up costs and medical benefits.

Salary roll-up costs include retirement, Medicare, FICA, unemployment, and workers comp and total 29.547% for classified employees and 15.23% for academic employees. The employer rate for STRS increased 1.85% from last year, and the PERS rate increased by 0.076%.

Employer rates for STRS and PERS are both expected to increase every year for the next several years. The Legislature has set STRS rates to increase by a total of 10.85% spread over the period from 2014-15 to 2020-21. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted.

Expenses for the District's self-insured medical benefits are budgeted and recorded in the Self Insurance Fund. Payments are made from the various operating accounts to the Self Insurance Fund to cover the expenses. This Tentative Budget uses the medical rate from 2014-15. If new rates are approved, they will be used for the Final Budget in August.

- **Books and Supplies** – This category is budgeted at \$470,451 for 2015-16.
- **Services and Operating** – At \$12,122,822 this budget category is \$6,233,976 more than last year. Most of the difference (\$6,006,494) is in amounts set aside for expenses (to be determined) that will be supported by new state revenues.
 1. **Utilities** – Total utility expenses (electricity, natural gas, water, waste disposal and sewage) are budgeted at \$1,198,641. Telephone expenses are budgeted at \$86,000.
 2. **Risk Management (insurance)** – The District is in a pool with other community colleges and is self-insured for property and liability coverage. Property and liability is budgeted at \$291,188. Student accident insurance for athletes is budgeted at \$70,474. (A budget for student accident insurance is also included in the Restricted General Fund at \$44,717.)
 3. **Instructional Service Agreements** – \$2,333,624 is budgeted for Instructional Service Agreements (ISA.)
 4. **Travel** – The conference attendance and related travel budget is \$85,659 for 2015-16.

5. Legal Expenses - This category is the same as last year with a budget of \$178,321.
6. Election Expenses –There will be a Board election in 2015-16, and election expense is budgeted at \$175,000.
7. Building Maintenance – Minor capital improvements is budgeted at \$77,000.
8. Other Services & Expenses – The total budgets here are similar to last year, except for the set-aside total of \$6,006,494 mentioned above. There was an overall decrease in the other budget lines of \$38,575.
9. Contingencies – Total general contingencies are \$30,120, including \$10,000 for unanticipated institutional expenditures, \$6,580 for the Superintendent/President, \$11,040 total for vice presidents, \$2,500 total for deans.

Three contingency budgets totaling \$6,006,494 are included representing the additional state funds proposed by the Governor’s May Revise:

- Ongoing - \$2,020,115
 - Ongoing designated - \$426,503
 - One-time - \$3,559,876
 - **Capital Outlay** – This category is budgeted at \$136,586.
 - **Transfers** - Transfers to other funds are budgeted at \$118,683, a decrease of \$209,798 from last year, due to a decrease in the transfer to Child Development Fund.
- | | |
|------------------------|-----------|
| Child Development Fund | \$50,000 |
| EOP&S | \$ 68,683 |
- **Other** - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$377,246 in the Unrestricted General Fund.

Conclusion

Unrestricted General Funds Expenses are budgeted to exceed revenues by \$3M, (the current structural deficit) and, an ending fund balance of \$700K is projected. Expense budgets include \$6,006,494 in contingencies for expenses (to be determined) that will be supported by the additional state revenues and significantly reduce or eliminate the structural deficit and increase the projected ending fund balance.

The Tentative Budget for 2015-16 was developed using the best information available at the time. The final budget approved by the State could alter District assumptions that would require further adjustments to the District’s Final Budget.

Exhibit A

Unrestricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8100	Federal Revenues							
8105	VA Education - Reporting Fee	1,145	0	2,000	2,637	2,000	0	0.00%
8107	PELL Allowance	0	1,133	7,000	0	7,000	0	0.00%
8117	Forest Reserve	1,896	0	1,700	2,169	2,000	300	17.65%
	8100 Total >	3,041	1,133	10,700	4,806	11,000	300	2.80%
8600	State Revenues							
8602	Mandated Cost	725	0	190,000	480,584	182,000	-8,000	-4.21%
8629	Enrollment Fee Admin Allowance	59,013	51,416	55,887	37,822	56,000	113	0.20%
8634	Part Time Faculty	173,268	159,407	173,268	103,961	173,268	0	0.00%
8640	Part Time Faculty Office hours	2,715	2,498	2,715	1,629	2,715	0	0.00%
8647	Transfer & Articulation Fund	227,173	0	0	0	0	0	0.00%
8665	Lottery	763,934	577,862	901,248	459,226	856,064	-45,184	-5.01%
8667	Prop 30 - EPA Funds	5,354,462	3,341,545	4,604,477	3,719,012	5,000,000	395,523	8.59%
8671	Home Owners Property Tax	0	0	0	0	85,000	85,000	0.00%
8672	Ongoing Base Allocation	0	0	0	0	2,020,115	2,020,115	0.00%
8673	One Time Block Grant	0	0	0	0	3,559,876	3,559,876	0.00%
8674	Ongoing Full Time Faculty	0	0	0	0	426,503	426,503	0.00%
	8600 Total >	6,581,290	4,132,728	5,927,595	4,802,234	12,361,541	6,433,946	108.54%
8610	State Apportionment							
8601	Apportionment	11,002,702	7,781,290	11,716,186	11,970,856	10,001,000	-1,715,186	-14.64%
	8610 Total >	11,002,702	7,781,290	11,716,186	11,970,856	10,001,000	-1,715,186	-14.64%
8699	Other Miscellaneous State Revenue							
8844	Bond Interest & Redemption	7,455	0	0	0	0	0	0.00%
8857	Interest on Fund Balance	0	8,924	0	0	0	0	0.00%
	8699 Total >	7,455	8,924	0	0	0	0	0.00%
8800	Local Revenues							
8801	Secured Taxes	13,230,754	13,686,740	12,729,121	14,370,934	14,000,000	1,270,879	9.98%
8802	Unsecured Taxes	542,620	499,982	500,000	544,494	540,000	40,000	8.00%
8803	Prior Year Taxes	127,311	180,375	330,796	131,032	175,000	-155,796	-47.10%
8804	Supplemental Taxes	1,483,354	930,821	883,318	840,602	700,000	-183,318	-20.75%
8805	Athletic Ticket Sales	5,137	5,125	7,000	9,964	7,000	0	0.00%
8810	Transcripts	67,825	65,174	50,000	56,541	72,000	22,000	44.00%
8812	Course Materials Fee	15,749	7,610	0	0	0	0	0.00%
8813	OPEB for Restricted Programs	89,512	75,275	75,000	73,794	0	-75,000	-100.00%

Monterey Peninsula Community College District

Budget_1516T Tentative Budget Tentativ

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8814 Duplicate ID Cards	0	10,597	0	0	0	0	0.00%
8816 Non-Resident Tuition - MPC Campus	582,860	546,342	585,000	585,532	586,000	1,000	0.17%
8817 Old Non-Resident Tuition	3,139	4,268	0	0	3,000	3,000	0.00%
8820 NSF Checks	-9,435	-4,093	0	-13,995	0	0	0.00%
8821 Phone Collections	0	93,040	0	45,739	0	0	0.00%
8822 Other Income	-26,403	-24,077	35,000	-76,888	0	-35,000	-100.00%
8824 Old State Fees	24,187	63,490	0	0	0	0	0.00%
8826 State Enrollment Fees	3,009,347	2,550,472	2,490,000	2,242,201	2,800,000	310,000	12.45%
8831 NSF Checks Collected	22,211	1,533	5,000	13,950	10,000	5,000	100.00%
8832 NSF Checks Service Charge	104	-293	150	-311	0	-150	-100.00%
8837 Coffee Depot	0	480	0	0	0	0	0.00%
8841 Penalties/Interest	-11,220	758	0	-53,791	0	0	0.00%
8842 Delinquent Property Tax	0	46,501	0	0	0	0	0.00%
8845 Modess Machine	20	0	0	0	0	0	0.00%
8850 Prior Year Adjustments	181,634	503,053	0	0	0	0	0.00%
8852 Rents (Facilities)	1,346	-392	2,200	130	0	-2,200	-100.00%
8853 A/R Not Recorded	16	1,451	1,000	837	1,000	0	0.00%
8854 Chemistry Breakage	5	0	0	0	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA	333,177	0	0	0	0	0	0.00%
8856 Interest (Cash Reserve Program)	26,907	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	3,616	0	20,000	0	15,000	-5,000	-25.00%
8858 Foundation for CC Lease	12,000	10,000	12,000	10,000	12,000	0	0.00%
8859 Nautical Science - Lab	0	3,684	0	0	0	0	0.00%
8860 Go Print (Marina)	1,334	1,241	1,000	1,538	1,000	0	0.00%
8863 Student Fee Overpayment	167,464	-770	0	0	0	0	0.00%
8864 UNKNOWN	0	93	0	0	0	0	0.00%
8878 Student International Insurance	72,147	47,847	0	0	50,000	50,000	0.00%
8881 VA Holding Account	25,026	89,234	0	0	0	0	0.00%
8884 Return to Title IV	13,259	8,317	0	0	0	0	0.00%
8886 PE Fee	666	100	200	60	0	-200	-100.00%
8888 Library Materials	1,221	947	500	948	1,000	500	100.00%
8889 Library Fines/Dues	5,380	3,599	5,000	3,603	5,000	0	0.00%
8894 Bank Account Interest (FNB)	1,595	851	1,500	87	1,000	-500	-33.33%
8800 Total >	20,003,865	19,409,376	17,733,785	18,787,001	18,979,000	1,245,215	7.02%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015

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General Fund (Fund 01)-Unrestricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8860	Local Interest							
8857	Interest on Fund Balance	0	61,012	0	0	0	0	0.00%
	8860 Total >	0	61,012	0	0	0	0	0.00%
8890	N/A							
0000	Reserve for Contingencies	0	11,668	0	0	0	0	0.00%
8844	Bond Interest & Redemption	4,541	0	0	0	0	0	0.00%
	8890 Total >	4,541	11,668	0	0	0	0	0.00%
8900	Other							
8970	Transfer-In from Capital Outlay	157,651	372,109	400,000	1,400,000	0	-400,000	-100.00%
8991	Transfer In - From Capital Outlay	479,000	423,193	0	0	0	0	0.00%
8998	Transfer In - From Self Insurance	1,418,580	1,750,000	2,241,207	0	0	-2,241,207	-100.00%
	8900 Total >	2,055,231	2,545,302	2,641,207	1,400,000	0	-2,641,207	#####
	8xxx Total >	39,658,124	33,951,433	38,029,473	36,964,897	41,352,541	3,323,068	8.74%
General Fund (Fund 01)-Unrestricted		39,658,124	33,951,433	38,029,473	36,964,897	41,352,541	3,323,068	8.74%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	39,658,124	33,951,433	38,029,473	36,964,897	41,352,541	3,323,068	8.74%

Object Analysis (Detail)

Expense by Object - Summary

General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1100	Instructional Salaries, Regular Salary							
1101	Teaching	6,051,216	5,675,281	6,494,204	5,945,274	6,559,228	65,025	1.00%
	1100 Total >	6,051,216	5,675,281	6,494,204	5,945,274	6,559,228	65,025	1.00%
1200	Non-Instructional Salaries, Regular Salary							
1202	Non-Teaching - Executives	604,351	604,892	635,452	504,112	635,452	0	0.00%
1203	Non-Teaching - Deans	448,353	512,483	566,594	440,824	576,376	9,782	1.73%
1210	Non-Teaching - Vacation Payoff	73,381	72,767	0	0	0	0	0.00%
1215	Counselors	431,289	417,328	511,910	363,675	411,406	-100,504	-19.63%
1220	Division/Department Chairs	399,308	395,361	444,578	412,392	448,636	4,058	0.91%
1225	Academic Senate Officers	42,501	40,442	44,708	41,503	44,932	224	0.50%
1230	CTA Reassigned Time	26,946	21,500	28,778	26,666	40,478	11,700	40.65%
1235	Reassigned Time	347,345	306,570	346,612	321,793	349,467	2,855	0.82%
1240	Librarians	245,534	165,724	216,690	201,950	222,719	6,030	2.78%
1275	Non-Teaching Stipend	3,698	6,459	6,470	1,078	6,470	0	0.00%
	1200 Total >	2,622,705	2,543,525	2,801,792	2,313,992	2,735,936	-65,856	-2.35%
1300	Instructional Salaries, Other Nonregular							
1301	Hourly Teaching - Fall/Spring	3,496,976	3,463,549	3,328,807	2,883,576	3,328,807	0	0.00%
1302	Hourly Teaching - Early Spring	92,241	96,574	91,341	68,494	91,341	0	0.00%
1303	Hourly Teaching - Summer	726,419	813,962	730,000	628,317	730,000	0	0.00%
1304	Hourly Teaching - Substitutes	52,760	52,426	57,200	128	57,200	0	0.00%
1305	Hourly Teaching - Retirees	20,696	0	20,700	0	0	-20,700	-100.00%
1325	Hourly Teaching - Student Advisement Pool	23,668	13,454	28,000	0	28,000	0	0.00%
1326	Hrly Teaching - Flex Time	119,965	67,187	120,000	0	100,000	-20,000	-16.67%
1328	Grading Factor	100,549	95,138	101,619	91,506	101,619	0	0.00%
1335	Hrly Inst - contract employee	597,221	589,085	512,000	445,170	562,700	50,700	9.90%
1344	Sub's for Faculty Interviews	0	0	10,000	0	2,000	-8,000	-80.00%
	1300 Total >	5,230,496	5,191,375	4,999,667	4,117,192	5,001,667	2,000	0.04%
1400	Non-Instructional Salaries, Other Nonregular							
1401	Hourly Non-Teaching - Fall/Spring	234,608	208,637	201,011	127,134	189,701	-11,310	-5.63%
1402	Hourly Non-Teaching - Early Spring	5,977	4,896	6,180	3,870	5,180	-1,000	-16.18%
1403	Hourly Non-Teaching - Summer	47,577	53,213	33,466	36,747	36,533	3,067	9.16%
1404	Hourly Non-Teaching - Substitutes	1,388	0	0	0	0	0	0.00%
1408	Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1409	Mandatory Trng. For Adjuncts	0	0	0	0	50,760	50,760	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1435 Hrly Non-Inst - contract employee	5,258	0	0	0	0	0	0.00%
1400 Total >	294,808	266,746	242,952	167,751	284,469	41,517	17.09%
1xxx Total >	14,199,226	13,676,927	14,538,615	12,544,209	14,581,300	42,686	0.29%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	4,664,592	4,187,586	4,448,249	3,832,015	4,366,971	-81,278	-1.83%
2102 Managers	609,557	541,039	602,796	567,569	615,239	12,443	2.06%
2103 Supervisors	117,676	105,429	119,652	76,110	117,540	-2,112	-1.77%
2104 Confidential	371,822	349,010	392,269	376,815	496,395	104,126	26.54%
2110 Accrued Vacation Payoff	21,753	39,834	0	947	0	0	0.00%
2114 NI Classified-Educ Incentive	2,920	4,497	0	0	0	0	0.00%
2100 Total >	5,788,319	5,227,396	5,562,967	4,853,456	5,596,146	33,179	0.60%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	714,773	705,774	707,557	596,743	724,374	16,817	2.38%
2203 Supervisor (Instructional)	76,584	71,434	77,928	72,981	54,322	-23,606	-30.29%
2211 Accrued Vac. Payoff (Instructional)	485	10,077	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	502	750	0	0	0	0	0.00%
2200 Total >	792,344	788,035	785,485	669,724	778,696	-6,789	-0.86%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	96,264	82,680	85,738	45,605	77,528	-8,210	-9.58%
2302 Hourly Student Help	6,085	5,188	7,873	10,757	9,873	2,000	25.40%
2303 Hourly Overtime	163,038	54,317	55,408	60,425	55,408	0	0.00%
2304 Hourly Professional Experts	10,920	15,038	285	49,850	285	0	0.00%
2306 Hourly Temporary	41,062	76,137	39,610	59,130	37,610	-2,000	-5.05%
2308 Substitutes for Classified	103,606	124,301	23,339	39,118	5,155	-18,184	-77.91%
2310 Accrued Vacation payoff	5,416	1,195	0	0	0	0	0.00%
2312 Overtime	-12,865	-12,074	0	0	0	0	0.00%
2313 Unknown	5,775	6,729	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	1,300	1,300	0	0	0	0	0.00%
2315 Compensatory Time Pay-off	0	2,972	0	0	0	0	0.00%
2300 Total >	420,600	357,782	212,253	264,885	185,859	-26,394	-12.43%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	58,490	56,495	29,768	22,995	25,062	-4,706	-15.81%
2402 Hourly, Part Time, Permanent	437,626	397,586	421,180	382,839	424,357	3,177	0.75%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2403 Professional Experts (Instructional)	82,528	133,650	66,654	60,788	54,654	-12,000	-18.00%
2404 Hourly Temporary	7,542	11,381	6,358	5,544	6,358	0	0.00%
2405 Summer	6,018	5,693	7,000	6,956	9,871	2,871	41.01%
2408 Substitute	6,295	23,959	1,000	348	1,000	0	0.00%
2411 Vacation Payoff	4,304	2,328	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	1,800	1,100	0	0	0	0	0.00%
2415 Comp. time Payoff (Instr.)	0	3,212	0	0	0	0	0.00%
2400 Total >	604,603	635,405	531,960	479,472	521,302	-10,658	-2.00%
2xxx Total >	7,605,866	7,008,617	7,092,665	6,267,538	7,082,003	-10,662	-0.15%

3110 STRS Instructional

1101 Teaching	492,652	461,796	570,219	519,023	695,693	125,474	22.00%
1301 Hourly Teaching - Fall/Spring	219,396	227,017	295,601	202,740	357,191	61,590	20.84%
1302 Hourly Teaching - Early Spring	6,482	6,950	8,112	5,578	9,801	1,689	20.82%
1303 Hourly Teaching - Summer	50,846	59,082	64,822	48,085	78,328	13,506	20.84%
1304 Hourly Teaching - Substitutes	3,416	3,907	5,079	11	6,138	1,059	20.85%
1305 Hourly Teaching - Retirees	0	0	1,838	0	0	-1,838	-100.00%
1325 Hourly Teaching - Student Advisement Pool	1,521	880	2,486	0	3,004	518	20.84%
1326 Hrly Teaching - Flex Time	7,470	4,410	10,656	0	10,730	74	0.69%
1328 Grading Factor	6,363	6,305	9,023	6,508	10,904	1,881	20.85%
1335 Hrly Inst - contract employee	48,414	48,295	45,464	38,962	60,380	14,916	32.81%
1344 Sub's for Faculty Interviews	0	0	888	0	215	-673	-75.79%
5202 Executive Contract Payroll Expense	1,217	1,326	0	0	0	0	0.00%
5209 Automobile Allowance	425	567	0	0	0	0	0.00%
3110 Total >	838,202	820,534	1,014,188	820,906	1,232,384	218,196	21.51%

3120 STRS Non-Instructional

1202 Non-Teaching - Executives	35,220	40,032	56,428	44,727	68,184	11,756	20.83%
1203 Non-Teaching - Deans	11,689	14,930	16,802	8,806	19,627	2,825	16.81%
1215 Counselors	32,159	31,187	41,542	28,585	39,961	-1,580	-3.80%
1220 Division/Department Chairs	34,677	32,617	39,478	36,516	48,139	8,660	21.94%
1225 Academic Senate Officers	3,506	3,337	3,970	3,680	4,821	851	21.44%
1230 CTA Reassigned Time	2,223	1,774	2,556	2,365	3,662	1,107	43.31%
1235 Reassigned Time	28,656	25,293	30,779	28,536	37,498	6,719	21.83%
1240 Librarians	22,858	13,672	19,242	17,823	23,898	4,656	24.20%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2104 Confidential	67,052	61,104	73,633	68,951	93,556	19,923	27.06%
2114 NI Classified-Educ Incentive	0	829	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	2,805	2,252	0	0	0	0	0.00%
2304 Hourly Professional Experts	0	0	54	0	54	0	0.00%
2306 Hourly Temporary	1,947	2,187	2,500	860	2,500	0	0.00%
2308 Substitutes for Classified	5,956	6,562	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	120	0	0	0	0	0.00%
3220 Total >	1,130,111	1,001,091	1,105,032	930,441	1,125,744	20,712	1.87%
3310 OASDI (FICA) Instructional							
1101 Teaching	5,407	5,013	5,514	5,122	5,514	0	0.00%
1301 Hourly Teaching - Fall/Spring	31	136	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	631	415	0	0	0	0	0.00%
1304 Hourly Teaching - Substitutes	12	0	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	30	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	653	229	0	0	0	0	0.00%
2201 Instructional Aid	44,272	43,772	43,869	37,043	44,911	1,043	2.38%
2203 Supervisor (Instructional)	4,748	4,429	4,832	4,525	3,368	-1,464	-30.29%
2211 Accrued Vac. Payoff (Instructional)	30	625	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	31	46	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	7,359	5,790	5,229	4,846	5,281	52	1.00%
2403 Professional Experts (Instructional)	396	611	0	0	0	0	0.00%
2404 Hourly Temporary	96	0	0	37	0	0	0.00%
2405 Summer	211	0	0	0	0	0	0.00%
2408 Substitute	23	781	0	0	0	0	0.00%
2411 Vacation Payoff	157	0	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	43	12	0	0	0	0	0.00%
2415 Comp. time Payoff (Instr.)	0	199	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	202	48	0	0	0	0	0.00%
3310 Total >	64,334	62,106	59,443	51,574	59,075	-369	-0.62%
3320 OASDI (FICA) Non-Instructional							
1202 Non-Teaching - Executives	6,213	1,496	0	0	9,329	9,329	0.00%
1203 Non-Teaching - Deans	16,357	19,085	22,851	20,506	22,851	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	1,400	0	0	0	0	0.00%
1215 Counselors	2,572	2,437	2,734	2,558	2,417	-317	-11.61%

Object Analysis (Detail)
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1230 CTA Reassigned Time	0	0	0	0	393	393	0.00%
1403 Hourly Non-Teaching - Summer	0	143	0	0	0	0	0.00%
2101 Non-Instructional Classified	286,415	258,085	275,791	236,502	267,959	-7,833	-2.84%
2102 Managers	37,290	33,315	37,373	34,915	38,145	771	2.06%
2103 Supervisors	7,275	6,537	7,418	4,719	7,287	-131	-1.77%
2104 Confidential	22,811	21,519	24,321	22,989	30,777	6,456	26.54%
2110 Accrued Vacation Payoff	1,346	2,464	0	63	0	0	0.00%
2114 NI Classified-Educ Incentive	179	274	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	944	757	0	0	0	0	0.00%
2303 Hourly Overtime	8,068	3,368	3,434	3,746	3,434	0	0.00%
2304 Hourly Professional Experts	79	97	18	0	18	0	0.00%
2306 Hourly Temporary	1,231	1,192	1,000	1,371	1,000	0	0.00%
2308 Substitutes for Classified	3,108	3,560	217	0	0	-217	-100.00%
2312 Overtime	66	218	0	0	0	0	0.00%
2313 Unknown	358	417	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	40	40	0	0	0	0	0.00%
2315 Compensatory Time Pay-off	0	184	0	0	0	0	0.00%
3320 Total >	394,353	356,587	375,159	327,369	383,610	8,452	2.25%
3330 Medicare Instructional							
1101 Teaching	79,305	78,159	89,750	81,825	90,678	928	1.03%
1301 Hourly Teaching - Fall/Spring	50,372	50,221	48,270	41,820	48,285	15	0.03%
1302 Hourly Teaching - Early Spring	1,306	1,400	1,325	993	1,326	1	0.08%
1303 Hourly Teaching - Summer	9,538	11,564	10,593	9,036	10,593	0	0.00%
1304 Hourly Teaching - Substitutes	762	757	829	17	829	0	0.00%
1305 Hourly Teaching - Retirees	300	0	300	0	0	-300	-100.00%
1325 Hourly Teaching - Student Advisement Pool	332	195	406	0	406	0	0.00%
1326 Hrly Teaching - Flex Time	1,661	971	1,740	0	1,450	-290	-16.67%
1328 Grading Factor	1,458	1,380	1,473	1,327	1,473	0	0.00%
1335 Hrly Inst - contract employee	7,865	8,329	7,423	6,289	8,160	737	9.93%
1344 Sub's for Faculty Interviews	0	0	145	0	29	-116	-80.00%
2201 Instructional Aid	10,354	10,237	10,260	8,663	10,503	244	2.38%
2203 Supervisor (Instructional)	1,110	1,036	1,130	1,058	788	-342	-30.29%
2211 Accrued Vac. Payoff (Instructional)	7	146	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	7	11	0	0	0	0	0.00%

Object Analysis (Detail)
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2401 Student Help	2	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,345	5,765	6,107	5,553	6,153	46	0.75%
2403 Professional Experts (Instructional)	1,240	2,012	966	950	792	-174	-18.01%
2404 Hourly Temporary	109	165	92	80	92	0	0.00%
2405 Summer	87	83	102	101	144	42	41.18%
2407 Hourly Overtime (Instructional)	0	0	0	7	0	0	0.00%
2408 Substitute	91	347	14	5	14	0	0.00%
2411 Vacation Payoff	62	34	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	26	16	0	0	0	0	0.00%
2415 Comp. time Payoff (Instr.)	0	47	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	214	252	0	0	0	0	0.00%
5209 Automobile Allowance	75	100	0	0	0	0	0.00%
3330 Total >	172,629	173,224	180,925	157,725	181,715	790	0.44%
3340 Medicare Non-Instructional							
1202 Non-Teaching - Executives	6,727	8,771	9,214	7,310	9,214	0	0.00%
1203 Non-Teaching - Deans	6,481	7,424	8,216	6,382	8,357	142	1.73%
1210 Non-Teaching - Vacation Payoff	1,064	691	0	0	0	0	0.00%
1215 Counselors	4,618	4,553	5,945	3,763	4,488	-1,457	-24.51%
1220 Division/Department Chairs	5,762	5,684	6,446	5,930	6,505	59	0.91%
1225 Academic Senate Officers	616	586	648	602	652	3	0.50%
1230 CTA Reassigned Time	295	312	417	387	587	170	40.65%
1235 Reassigned Time	5,025	4,003	4,546	4,217	4,628	83	1.82%
1240 Librarians	3,496	2,361	3,142	2,885	3,229	87	2.78%
1275 Non-Teaching Stipend	54	94	94	16	94	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	3,400	3,025	2,924	1,843	2,761	-163	-5.57%
1402 Hourly Non-Teaching - Early Spring	86	71	90	56	75	-15	-16.67%
1403 Hourly Non-Teaching - Summer	678	768	486	532	530	44	9.05%
1404 Hourly Non-Teaching - Substitutes	20	0	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	736	736	0.00%
1435 Hrly Non-Inst - contract employee	75	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	67,254	60,358	64,500	55,310	63,321	-1,179	-1.83%
2102 Managers	8,737	7,791	8,741	8,166	8,921	180	2.06%
2103 Supervisors	1,701	1,529	1,735	1,104	1,704	-31	-1.77%

Object Analysis (Detail)
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1328 Grading Factor	1,106	47	51	46	50	-1	-1.96%
1335 Hrly Inst - contract employee	6,520	294	255	222	283	28	10.98%
1344 Sub's for Faculty Interviews	0	0	5	0	1	-4	-80.00%
2201 Instructional Aid	7,844	353	354	299	362	8	2.38%
2203 Supervisor (Instructional)	842	36	39	37	27	-12	-30.29%
2211 Accrued Vac. Payoff (Instructional)	5	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	1	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	4,630	199	211	191	212	2	0.75%
2403 Professional Experts (Instructional)	936	69	33	33	27	-6	-18.18%
2404 Hourly Temporary	83	6	3	3	3	0	0.00%
2405 Summer	34	3	4	3	5	1	25.00%
2407 Hourly Overtime (Instructional)	0	0	0	0	0	0	0.00%
2408 Substitute	67	12	1	0	1	0	0.00%
2411 Vacation Payoff	47	0	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	17	1	0	0	0	0	0.00%
2415 Comp. time Payoff (Instr.)	0	2	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	215	9	0	0	0	0	0.00%
5209 Automobile Allowance	57	3	0	0	0	0	0.00%
3510 Total >	134,618	6,122	6,394	5,596	6,444	50	0.78%
3520 SUI Non-Instructional							
1202 Non-Teaching - Executives	6,644	302	318	252	318	0	0.00%
1203 Non-Teaching - Deans	4,917	256	283	220	288	5	1.73%
1210 Non-Teaching - Vacation Payoff	807	0	0	0	0	0	0.00%
1215 Counselors	4,602	203	256	177	206	-50	-19.63%
1220 Division/Department Chairs	4,371	197	222	205	224	2	0.91%
1225 Academic Senate Officers	468	20	22	21	22	0	0.50%
1230 CTA Reassigned Time	296	11	14	13	20	6	40.65%
1235 Reassigned Time	3,812	151	173	160	175	1	0.82%
1240 Librarians	2,652	83	108	101	111	3	2.78%
1275 Non-Teaching Stipend	35	3	3	1	3	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	2,506	104	102	64	96	-6	-5.88%
1402 Hourly Non-Teaching - Early Spring	65	2	3	2	3	0	0.00%
1403 Hourly Non-Teaching - Summer	79	27	17	18	19	2	11.76%
1404 Hourly Non-Teaching - Substitutes	15	0	0	0	0	0	0.00%

Object Analysis (Detail)

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1408 Hourly Non-Teaching - Governance Cmte.	0	0	1	0	1	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	25	25	0.00%
1435 Hrly Non-Inst - contract employee	58	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	51,005	2,084	2,224	1,905	2,183	-41	-1.83%
2102 Managers	6,601	269	301	282	308	6	2.06%
2103 Supervisors	1,291	53	60	38	59	-1	-1.77%
2104 Confidential	4,047	174	196	186	248	52	26.54%
2110 Accrued Vacation Payoff	239	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	12	2	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,038	41	43	23	39	-4	-9.58%
2303 Hourly Overtime	1,533	27	30	30	30	0	0.00%
2304 Hourly Professional Experts	173	8	1	25	1	0	0.00%
2306 Hourly Temporary	411	38	20	30	19	-1	-5.00%
2308 Substitutes for Classified	1,087	62	13	20	3	-10	-76.92%
2310 Accrued Vacation payoff	60	0	0	0	0	0	0.00%
2312 Overtime	9	2	0	0	0	0	0.00%
2313 Unknown	55	3	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	11	1	0	0	0	0	0.00%
2315 Compensatory Time Pay-off	0	1	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	180	0	180	0	0.00%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
3520 Total >	98,898	4,125	4,596	3,772	4,586	-10	-0.23%
3600 Worker's Compensation Insurance							
3615 WC - NCCP (Contribution)	374,670	407,957	500,000	432,581	500,000	0	0.00%
3616 WC - NCCP (Abatement)	-781,753	-569,299	-500,000	-563,790	-500,000	0	0.00%
3600 Total >	-407,083	-161,342	0	-131,209	0	0	0.00%
3610 WC Instructional							
1101 Teaching	181,044	170,351	194,826	178,449	196,777	1,951	1.00%
1301 Hourly Teaching - Fall/Spring	104,869	103,907	99,866	86,508	99,865	-1	0.00%
1302 Hourly Teaching - Early Spring	2,767	2,897	2,741	2,055	2,741	0	0.00%
1303 Hourly Teaching - Summer	21,936	24,419	21,902	18,849	21,902	0	0.00%
1304 Hourly Teaching - Substitutes	1,602	1,573	1,716	141	1,716	0	0.00%
1305 Hourly Teaching - Retirees	621	0	621	0	0	-621	-100.00%
1325 Hourly Teaching - Student Advisement Pool	710	404	840	0	840	0	0.00%

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1326 Hrly Teaching - Flex Time	3,596	2,016	3,600	0	3,000	-600	-16.67%
1328 Grading Factor	3,016	2,854	3,048	2,745	3,049	1	0.03%
1335 Hrly Inst - contract employee	17,836	17,672	15,359	13,355	16,881	1,522	9.91%
1344 Sub's for Faculty Interviews	0	0	300	0	60	-240	-80.00%
2201 Instructional Aid	21,422	21,188	21,227	17,987	21,731	505	2.38%
2203 Supervisor (Instructional)	2,298	2,143	2,338	2,189	1,630	-708	-30.29%
2211 Accrued Vac. Payoff (Instructional)	15	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	15	23	0	0	0	0	0.00%
2401 Student Help	1,755	1,701	931	688	759	-172	-18.47%
2402 Hourly, Part Time, Permanent	13,129	11,928	12,635	11,485	12,731	95	0.75%
2403 Professional Experts (Instructional)	2,565	4,162	1,999	1,965	1,639	-360	-18.01%
2404 Hourly Temporary	226	341	192	166	192	0	0.00%
2405 Summer	181	171	210	209	296	86	40.95%
2407 Hourly Overtime (Instructional)	0	0	0	14	0	0	0.00%
2408 Substitute	189	719	30	10	30	0	0.00%
2411 Vacation Payoff	129	0	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	54	33	0	0	0	0	0.00%
2415 Comp. time Payoff (Instr.)	0	96	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	587	521	0	0	0	0	0.00%
5209 Automobile Allowance	155	206	0	0	0	0	0.00%
3610 Total >	380,715	369,323	384,381	336,817	385,838	1,457	0.38%
3620 WC Non-Instructional							
1202 Non-Teaching - Executives	18,131	18,147	19,064	15,124	19,064	0	0.00%
1203 Non-Teaching - Deans	13,409	15,375	16,998	13,225	17,291	293	1.73%
1210 Non-Teaching - Vacation Payoff	2,201	0	0	0	0	0	0.00%
1215 Counselors	12,551	12,520	15,357	10,914	12,342	-3,015	-19.63%
1220 Division/Department Chairs	11,920	11,861	13,337	12,372	13,459	122	0.91%
1225 Academic Senate Officers	1,275	1,213	1,341	1,245	1,348	7	0.50%
1230 CTA Reassigned Time	808	645	863	800	1,214	351	40.65%
1235 Reassigned Time	10,397	9,198	10,398	9,670	10,484	86	0.82%
1240 Librarians	7,233	4,972	6,501	6,058	6,682	181	2.78%
1275 Non-Teaching Stipend	111	194	194	32	194	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	7,039	6,259	6,049	3,814	5,710	-339	-5.60%
1402 Hourly Non-Teaching - Early Spring	177	147	185	116	155	-30	-16.22%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1403 Hourly Non-Teaching - Summer	1,424	1,611	1,004	1,102	1,096	92	9.16%
1404 Hourly Non-Teaching - Substitutes	42	0	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	1,522	1,522	0.00%
1435 Hrly Non-Inst - contract employee	158	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	139,146	126,311	133,447	115,103	131,009	-2,438	-1.83%
2102 Managers	18,077	16,231	18,084	17,027	18,457	373	2.06%
2103 Supervisors	3,520	3,163	3,590	2,283	3,526	-63	-1.77%
2104 Confidential	11,038	10,470	11,768	11,305	14,892	3,124	26.54%
2110 Accrued Vacation Payoff	651	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	87	135	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	2,888	2,474	2,572	1,368	2,326	-246	-9.58%
2302 Hourly Student Help	4,092	156	4,185	123	4,245	60	1.43%
2303 Hourly Overtime	4,892	1,630	1,664	1,813	1,664	0	0.00%
2304 Hourly Professional Experts	484	451	10	1,496	10	0	0.00%
2306 Hourly Temporary	1,232	2,284	1,189	1,774	1,129	-60	-5.05%
2308 Substitutes for Classified	3,108	3,729	712	1,174	155	-557	-78.23%
2310 Accrued Vacation payoff	162	0	0	0	0	0	0.00%
2312 Overtime	32	105	0	0	0	0	0.00%
2313 Unknown	173	202	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	39	39	0	0	0	0	0.00%
2315 Compensatory Time Pay-off	0	89	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	657	0	657	0	0.00%
5209 Automobile Allowance	0	0	243	0	243	0	0.00%
3620 Total >	276,497	249,610	269,482	227,938	268,943	-539	-0.20%
3900 Other Benefits							
3450 H & W Payments	0	0	0	0	159,248	159,248	0.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Retirement Incentive	55,085	7,000	0	0	0	0	0.00%
3960 Other Benefits	0	6,444	20,004	16,670	20,004	0	0.00%
3900 Total >	55,085	13,444	30,004	16,670	189,252	159,248	530.76%
3xxx Total >	4,049,961	3,707,910	9,508,138	8,673,258	9,956,494	448,356	4.72%

4300 Instructional Supplies

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4302 Printing (in Printshop)	951	445	0	0	0	0	0.00%
4304 Royalties/Scripts	5,483	10,869	1,000	830	0	-1,000	-100.00%
4306 Fee Generated Art Supplies	9,731	4,191	0	0	0	0	0.00%
4312 Instructional Program Materials	13,731	181,008	193,838	134,791	201,441	7,603	3.92%
4329 PE Fee (charge)	0	-45	0	0	0	0	0.00%
4331 Subscription	0	977	1,000	950	1,000	0	0.00%
4350 Books	0	0	245	0	245	0	0.00%
4352 Film Supplies (Drama)	0	963	0	0	0	0	0.00%
4300 Total >	29,897	198,408	196,083	136,571	202,686	6,603	3.37%

4400 N/A

4500 Non-Instructional Supplies

4501 Catalog Data Base	8,948	7,099	10,200	7,350	10,200	0	0.00%
4502 Reference Data Base	3,948	4,155	4,178	0	0	-4,178	-100.00%
4503 Subscription	79,265	32,725	38,260	2,085	44,058	5,798	15.15%
4507 Recruiting	28,601	18,582	35,000	13,381	35,000	0	0.00%
4508 Printing Abatement	-2,356	-1,467	0	-1,399	0	0	0.00%
4511 Printing (Non- Printshop)	31,595	20,043	28,655	27,326	28,155	-500	-1.74%
4514 Graduation Supplies	7,011	400	6,240	755	6,540	300	4.81%
4516 Warehouse Abatement (Warehouse Only)	-2,391	-1,368	0	0	0	0	0.00%
4517 Warehouse Charges (Warehouse Only)	3,158	0	0	1,005	0	0	0.00%
4525 Office Supplies	65,480	59,539	90,315	52,703	90,860	545	0.60%
4528 Reference Material	3,420	2,850	3,500	2,850	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-239,394	0	-239,394	0	0.00%
4536 Computer Network Related Supplies	10,772	2,935	10,000	8,814	10,000	0	0.00%
4537 Computer Software Non-Instructional	0	324	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	175	230	2,000	300	2,000	0	0.00%
4550 Pool Chemicals	12,646	7,182	14,000	12,541	14,000	0	0.00%
4551 Minor Equipment/Property	8,049	6,630	15,864	9,974	15,303	-561	-3.54%
4553 Uniforms (Parking, Athletics)	20,916	45,269	24,048	17,425	23,798	-250	-1.04%
4556 Professional Reference Books	51	0	200	0	200	0	0.00%
4561 Maintenance Supplies	11,236	5,238	17,815	10,859	17,815	0	0.00%
4571 Equipment Repair Parts & Material	39,446	26,726	55,685	30,326	55,685	0	0.00%
4580 Safety Equipment	0	0	6,175	300	6,175	0	0.00%
4590 Custodial Consumable Supplies	141,830	126,939	140,000	86,422	140,000	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4591 Custodial Supplies (from Fac. Rental)	-2,830	-2,460	0	0	0	0	0.00%
4500 Total >	468,970	361,572	262,741	283,017	263,895	1,154	0.44%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	3,689	1,942	3,870	1,219	3,870	0	0.00%
4700 Total >	3,689	1,942	3,870	1,219	3,870	0	0.00%
4xxx Total >	502,556	561,922	462,694	420,807	470,451	7,757	1.68%
5100 Contracts							
5103 Drama Contracts	82,771	22,443	48,000	30,946	40,000	-8,000	-16.67%
5104 American Society of Composers/Broadcast Musi	3,339	2,920	5,036	3,609	5,036	0	0.00%
5105 Music	2,270	1,275	2,481	3,395	2,481	0	0.00%
5106 Hope Services LNSK410	24,688	7,730	13,000	7,424	16,000	3,000	23.08%
5108 VEA Home Economics	50	0	200	0	200	0	0.00%
5114 Technical Assistance/Training	45,870	46,942	66,160	26,253	66,160	0	0.00%
5120 Planning	0	0	1,000	0	1,000	0	0.00%
5121 Fire Academy-Guest Lecturer	25,147	24,350	25,466	5,805	25,466	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	490,739	0	476,665	0	471,686	-4,979	-1.04%
5123 MOBAC Library System	1,642	1,571	1,713	1,500	1,713	0	0.00%
5124 Program Consultant	644	2,513	9,700	1,487	9,700	0	0.00%
5126 South Bay Regional Pub. Safety	1,112,305	1,418,024	1,593,800	1,303,407	1,692,438	98,638	6.19%
5130 Occupational Education, Fire	53,945	32,761	54,800	36,503	54,000	-800	-1.46%
5131 Engineering & Design Services	2,000	1,988	2,000	396	2,000	0	0.00%
5134 Monterey Bay Aquarium	652	0	300	954	1,500	1,200	400.00%
5135 Park Ranger Academy	69,211	10,208	0	0	0	0	0.00%
5139 Specialists/Workshops	3,590	5,141	12,600	2,395	12,100	-500	-3.97%
5142 Clovis Fire	0	0	16,000	0	0	-16,000	-100.00%
5145 Temp. Contract Service	63,151	30,844	39,200	23,777	38,700	-500	-1.28%
5158 Santa Cruz Fire	91,903	0	0	0	0	0	0.00%
5159 Contingency for Instructional Contract	0	0	0	0	10,000	10,000	0.00%
5163 North Bay Industries	10,125	13,455	20,100	12,480	20,000	-100	-0.50%
5168 Central Coast Lighthouse Keepers	10,340	4,607	9,000	1,340	8,000	-1,000	-11.11%
5180 Contract Services	57,578	18,920	44,911	5,359	44,911	0	0.00%
5194 Old Monterey Preservation Society	4,931	2,112	4,000	1,505	0	-4,000	-100.00%
5195 Mandated cost consulting	5,000	0	5,000	0	5,000	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5198 Monterey Fire Department - NERT	11,562	2,150	18,000	0	20,000	2,000	11.11%
5100 Total >	2,173,451	1,649,953	2,469,132	1,468,534	2,548,091	78,959	3.20%
5200 Travel and Conference Expenses							
5202 Executive Contract Payroll Expense	19,553	17,353	21,900	10,875	21,900	0	0.00%
5203 Field Trips	8,008	7,168	9,258	2,510	9,258	0	0.00%
5204 Staff Candidate Travel Reimbursement	0	21,076	0	0	0	0	0.00%
5209 Automobile Allowance	5,153	6,875	7,500	6,875	7,500	0	0.00%
5220 Conference Attendance & Related Expenses	86,500	69,070	86,659	36,947	85,659	-1,000	-1.15%
5230 Mileage	8,708	5,274	13,522	139	13,522	0	0.00%
5235 Board Community Events Travel	0	1,600	1,500	0	1,500	0	0.00%
5245 Participant Support	6,242	974	0	0	0	0	0.00%
5200 Total >	134,164	129,390	140,339	57,347	139,339	-1,000	-0.71%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	172,564	167,092	175,595	163,097	173,431	-2,164	-1.23%
5325 Special Services	1,500	150	1,500	0	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
5300 Total >	174,414	167,592	177,495	163,447	175,331	-2,164	-1.22%
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	384,374	301,716	277,321	278,429	291,188	13,867	5.00%
5405 Deductibles (Claims)	1,145	1,760	0	2,252	0	0	0.00%
5409 Student Accident Insurance	0	69,440	70,474	68,882	70,474	0	0.00%
5414 Property Insurance Abatement	-17,545	0	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	758	758	758	758	758	0	0.00%
5416 Insurance- International	64,476	20,458	0	0	0	0	0.00%
5420 Enviromental Insurance	0	0	0	0	52,500	52,500	0.00%
5400 Total >	433,208	394,132	331,008	332,776	397,375	66,367	20.05%
5500 Utilities and Housekeeping Services							
5501 Electricity	561,270	399,578	547,500	398,287	547,500	0	0.00%
5502 Natural Gas	125,319	109,358	151,000	99,606	151,000	0	0.00%
5503 Water	321,984	310,616	495,618	217,003	495,618	0	0.00%
5504 Telephone	69,492	46,493	86,000	55,129	86,000	0	0.00%
5505 Gasoline & Oil	38,960	30,223	31,332	28,113	31,332	0	0.00%
5506 Waste Disposal	33,942	28,887	45,600	31,150	45,600	0	0.00%
5507 Sewage	41,175	33,247	44,900	34,422	44,900	0	0.00%

Monterey Peninsula Community College District

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5510 Utilities Abatement	-8,055	-200	-71,277	-2,150	-71,277	0	0.00%
5512 Unspecified	-45,000	0	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	44,086	41,142	45,090	44,281	45,090	0	0.00%
5514 General Maintenance	60,403	44,937	50,960	77,984	50,960	0	0.00%
5516 Parking Utilities Abatement	-14,700	0	-14,700	0	-14,700	0	0.00%
5517 N/A	0	416	0	0	0	0	0.00%
5528 Mobile Phone	16,427	10,367	19,900	11,660	14,200	-5,700	-28.64%
5500 Total >	1,245,303	1,055,064	1,386,923	950,486	1,381,223	-5,700	-0.41%
5600 Rents, Leases and Repairs							
5601 Minor Capital Improvement/Renewal	69,126	54,153	77,000	35,999	77,000	0	0.00%
5602 Rental/Renewal	3,040	1,005	4,025	841	2,025	-2,000	-49.69%
5604 Vehicle Repair/Maintenance	22,085	12,669	13,915	14,742	13,915	0	0.00%
5605 Vehicle Rental	9,643	8,262	10,368	9,907	10,368	0	0.00%
5616 Facility Rental/Lease	741	500	1,635	500	1,710	75	4.59%
5620 Maintenance Agreement	91,039	74,287	118,419	91,806	118,519	100	0.08%
5621 Computer Hardware Maintenance	65,102	41,905	68,280	72,753	68,280	0	0.00%
5622 Computer Software Maintenance	87,007	73,078	84,253	98,521	85,673	1,420	1.69%
5626 Alarm Maint., Fire & Burglar	18,940	21,080	21,413	21,149	21,413	0	0.00%
5630 Equipment Repair	38,750	27,350	50,895	30,251	47,395	-3,500	-6.88%
5635 Postage Meter Lease/Maintenance Agreement	6,157	826	4,438	0	4,438	0	0.00%
5637 Copier Equipment Lease	163,555	142,262	172,400	137,541	172,400	0	0.00%
5643 Computer Software License	14,584	13,063	32,000	33,413	40,500	8,500	26.56%
5645 License Fee, Permit, and Certification	4,745	7,175	5,324	2,669	5,324	0	0.00%
5660 Sign Maintenance/Repair	1,310	1,018	2,000	81	2,000	0	0.00%
5672 Electrical Maintenance/Repair	497	0	0	0	0	0	0.00%
5600 Total >	596,321	478,632	666,365	550,173	670,960	4,595	0.69%
5700 Legal, Election and Audit Expenses							
5701 Audit	62,700	47,900	63,500	41,200	63,500	0	0.00%
5702 Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710 Legal (Advertising & Fees)	26,308	66,453	178,321	201,864	178,321	0	0.00%
5751 Election	0	35,776	50,000	0	175,000	125,000	250.00%
5700 Total >	89,008	150,128	290,721	243,064	415,721	125,000	43.00%
5800 Other Services & Expense							
0000 Reserve for Contingencies	0	90	0	0	0	0	0.00%

Monterey Peninsula Community College District

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5802 Advertising	75,351	71,914	148,503	59,974	151,703	3,200	2.15%
5803 Athletics - Entry Fee	4,391	5,352	6,056	5,664	6,056	0	0.00%
5804 Miscellaneous Expense	0	-7,546	0	0	0	0	0.00%
5805 Postage/Bulk Mailing	54,221	53,885	79,500	48,184	79,500	0	0.00%
5806 Payroll correction	0	809	0	0	0	0	0.00%
5810 Loomis	12,460	8,842	11,000	9,349	11,000	0	0.00%
5811 Finger Prints	65	128	210	337	210	0	0.00%
5816 Special Events	200	0	1,000	0	1,000	0	0.00%
5819 Peninsula Messenger Svc	2,929	3,880	5,310	3,467	5,310	0	0.00%
5821 Accreditation Fee	750	0	0	0	0	0	0.00%
5824 State Authorization Fee	0	0	0	0	500	500	0.00%
5825 Athletics - Physical Exams	2,740	3,200	2,868	3,280	2,868	0	0.00%
5827 Foundation Services	100,000	91,667	100,000	91,667	100,000	0	0.00%
5830 County Support Services	36,022	0	85,051	0	68,320	-16,731	-19.67%
5834 Indirect Cost	-128,055	-115,965	-120,000	-156,855	-145,544	-25,544	21.29%
5836 Athletics - Officials & Scorekeepers	31,638	38,140	35,850	40,598	35,850	0	0.00%
5838 Use Tax	12,499	11,610	10,000	15,335	10,000	0	0.00%
5839 Other Services	57,915	293	300	113	300	0	0.00%
5840 General Institutional Contingency	2,088	461	30,120	669	30,120	0	0.00%
5841 Ongoing Base Expense Contingency	0	0	0	0	2,020,115	2,020,115	0.00%
5842 Registration/Renewal (Vehical & Dental)	0	0	1,095	0	1,095	0	0.00%
5845 EDD Quarterly Taxes	21,717	19,727	20,000	15,877	20,000	0	0.00%
5846 One-Time Increase 2007-08	0	324	0	0	0	0	0.00%
5858 N/A	252	0	0	0	0	0	0.00%
5890 Return to Title IV Funding	29,230	12,285	0	0	0	0	0.00%
5893 One-Time Expense Contingency	0	0	0	0	3,559,876	3,559,876	0.00%
5895 Ongoing FT Faculty Contingency	0	0	0	0	426,503	426,503	0.00%
5897 1098s, for Hope Scholarship	6,601	10,845	10,000	6,580	10,000	0	0.00%
5800 Total >	323,013	209,940	426,863	144,238	6,394,782	5,967,919	#####
5xxx Total >	5,168,883	4,234,832	5,888,846	3,910,064	12,122,822	6,233,976	105.86%
6100 Sites and Site Improvements							
6200 Building Improvements							
6201 Hazardous Material / Abatement	27,595	19,304	28,621	20,648	28,831	210	0.73%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
6200 Total >	27,595	19,304	28,621	20,648	28,831	210	0.73%
6300 Library Books							
6301 Library Materials	31,146	596	70,000	27,064	2,000	-68,000	-97.14%
6310 PC Software	67,350	58,885	68,000	52,586	68,000	0	0.00%
6300 Total >	98,495	59,481	138,000	79,649	70,000	-68,000	-49.28%
6400 Capital Equipment - New							
6403 Equipment Replacement	0	4,805	0	0	0	0	0.00%
6404 Equipment Purchase - New	1,974	3,159	2,000	15,517	5,000	3,000	150.00%
6405 Instructional Equipment - New	2,770	175	1,000	2,046	1,000	0	0.00%
6408 Network Hardware	18,074	0	0	0	0	0	0.00%
6409 PC Hardware - Instructional - New	0	1,763	0	0	0	0	0.00%
6410 Instructional Equipment - Replacement	2,995	22,560	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	15,785	6,237	15,659	52,573	7,000	-8,659	-55.30%
6426 Non-Instr. Ergonomic Eq.	5,275	1,778	5,000	0	5,000	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	9,057	860	19,755	30,118	19,755	0	0.00%
6400 Total >	55,929	41,335	43,414	100,254	37,755	-5,659	-13.03%
6xxx Total >	182,019	120,120	210,035	200,551	136,586	-73,449	-34.97%
7200 Intra-Fund Transfers							
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	5,363,807	4,990,380	0	0	0	0	0.00%
7310 Debt Service Fund Transfer-Out	275,324	275,324	0	0	0	0	0.00%
7314 Child Development Interfund Transfer-Out	296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
7316 Restricted Interfund Transfer-Out	59,186	0	67,774	0	68,683	909	1.34%
7300 Total >	5,994,556	5,440,704	328,481	260,707	118,683	-209,798	-63.87%
7600 Other Payments to Students							
7602 Textbooks/Supplies Vouchers	1,795	0	0	0	0	0	0.00%
7600 Total >	1,795	0	0	0	0	0	0.00%
7xxx Total >	5,996,351	5,440,704	328,481	260,707	118,683	-209,798	-63.87%
General Fund (Fund 01)-Unrestricted	37,704,862	34,751,032	38,029,473	32,277,134	44,468,339	6,438,866	16.93%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	37,704,862	34,751,032	38,029,473	32,277,134	44,468,339	6,438,866	16.93%

Exhibit B

Restricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, June 17, 2015

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Object

8100 Federal Revenues

		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8110	VATEA - Title II C	145,551	82,333	136,951	79,382	136,042	-909	-0.66%
8112	Workability	107,841	13,440	0	0	0	0	0.00%
8113	New Scholars	286,359	221,808	304,351	83,597	304,351	0	0.00%
8115	Work Study	130,612	68,341	136,838	65,271	136,838	0	0.00%
8116	Upward Bound	372,483	207,231	388,453	128,788	388,453	0	0.00%
8118	Child Development/Training	9,606	6,144	10,000	914	10,000	0	0.00%
8122	Math / Science	347,523	184,584	376,700	179,305	376,700	0	0.00%
8126	Federal Grants	761,068	699,113	911,150	197,795	565,287	-345,863	-37.96%
8152	Tech Prep	34,633	20,074	43,269	18,576	38,631	-4,638	-10.72%
8153	TANF	35,239	33,059	35,230	20,482	39,429	4,199	11.92%
8100 Total >		2,230,916	1,536,126	2,342,942	774,109	1,995,731	-347,211	-14.82%

8600 State Revenues

8604	State Funded Project	100,585	30,142	390,756	143,341	581,600	190,844	48.84%
8610	Matriculation	344,941	760,607	826,747	852,282	1,420,469	593,722	71.81%
8618	Instructional Equipment & Library Material	0	131,076	68,713	110,672	88,000	19,287	28.07%
8620	Apprenticeship Allowance	68,638	0	0	0	0	0	0.00%
8621	Student Financial Aid Admin (BFAP)	232,540	213,104	239,293	142,284	239,293	0	0.00%
8622	Basic Skills Funding	104,325	242,190	253,000	221,595	180,000	-73,000	-28.85%
8626	Assoc. Degree Nursing- RN Program	140,987	142,548	135,287	0	135,287	0	0.00%
8628	UC Santa Cruz - ACCESS Program	12,426	10,789	0	0	6,586	6,586	0.00%
8651	Bay Area Reg Tech Prep Collab Grant	96	0	0	0	0	0	0.00%
8659	Instructional Material - Trailer Bill (One Time)	0	11,611	7,000	7,951	5,475	-1,525	-21.79%
8665	Lottery	0	4,668	0	0	0	0	0.00%
8600 Total >		1,004,538	1,546,736	1,920,796	1,478,125	2,656,710	735,914	38.31%

8610 State Apportionment

8620 Categorical Apportionments

8606	Apprenticeship	14,958	0	0	0	0	0	0.00%
8608	Supportive Services (DSP&S)	493,087	438,551	476,686	286,604	626,661	149,975	31.46%
8609	EOPS	537,106	609,622	662,633	377,701	662,633	0	0.00%
8635	Instructional Equipment Block Grant	0	11,875	6,000	6,223	0	-6,000	-100.00%
8642	CAL WORKS	133,640	168,648	183,313	104,488	168,856	-14,457	-7.89%
8692	Cooperative Agencies Resources Education	91,413	84,100	91,413	52,106	91,413	0	0.00%
8620 Total >		1,270,204	1,312,796	1,420,045	827,122	1,549,563	129,518	9.12%

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Restricted

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Object

8690 State Revenue

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8616 Staff Diversity	9,891	5,141	5,111	3,383	5,111	0 0.00%
8690 Total >	9,891	5,141	5,111	3,383	5,111	0 0.00%

8800 Local Revenues

8809 Lottery	0	0	239,394	0	239,394	0 0.00%
8812 Course Materials Fee	0	0	12,000	3,555	12,000	0 0.00%
8828 Health Fees	295,941	346,470	340,000	201,205	293,000	-47,000 -13.82%
8833 Course Materials Fee	0	3,300	0	0	0	0 0.00%
8851 DMV Citations Class (Community Services)	0	1,950	0	0	0	0 0.00%
8862 Library (Equipment Revenue)	0	0	0	0	40,000	40,000 0.00%
8880 Fire Training (Local Revenue)	59,847	71,403	150,500	120,121	146,000	-4,500 -2.99%
8898 Local Grants	79,880	174,734	127,616	66,408	234,608	106,992 83.84%
8800 Total >	435,669	597,858	869,510	391,289	965,002	95,492 10.98%

8870 Local Revenue

8827 Testing Fees	3,154	6,236	2,000	5,083	7,987	5,987 299.35%
8870 Total >	3,154	6,236	2,000	5,083	7,987	5,987 299.35%

8900 Other

8984 Interfund Transfer - In Restricted Funds	59,186	0	67,774	0	68,683	909 1.34%
8900 Total >	59,186	0	67,774	0	68,683	909 1.34%
8xxx Total >	5,013,558	5,004,893	6,628,178	3,479,111	7,248,787	620,609 9.36%

General Fund (Fund 01)-Restricted

5,013,558	5,004,893	6,628,178	3,479,111	7,248,787	620,609	9.36%
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Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	5,013,558	5,004,893	6,628,178	3,479,111	7,248,787	620,609	9.36%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	21,830	0	36,662	33,498	37,028	366	1.00%
1100 Total >	21,830	0	36,662	33,498	37,028	366	1.00%
1200 Non-Instructional Salaries, Regular Salary							
1203 Non-Teaching - Deans	139,458	129,288	143,630	28,841	216,828	73,198	50.96%
1215 Counselors	752,348	742,829	884,498	803,881	964,518	80,020	9.05%
1235 Reassigned Time	65,217	45,171	148,480	138,696	130,645	-17,834	-12.01%
1240 Librarians	0	0	29,833	27,121	30,928	1,095	3.67%
1200 Total >	957,023	917,288	1,206,440	998,539	1,342,920	136,479	11.31%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	25,651	12,998	10,255	17,193	26,977	16,722	163.06%
1302 Hourly Teaching - Early Spring	1,021	1,923	1,896	1,380	2,604	708	37.34%
1303 Hourly Teaching - Summer	14,939	18,425	19,204	10,851	26,012	6,808	35.45%
1335 Hrly Inst - contract employee	3,312	9,659	6,791	8,898	9,633	2,842	41.85%
1300 Total >	44,924	43,005	38,146	38,321	65,226	27,080	70.99%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	170,588	149,174	227,226	198,288	261,687	34,461	15.17%
1402 Hourly Non-Teaching - Early Spring	0	18,940	0	29,596	0	0	0.00%
1403 Hourly Non-Teaching - Summer	18,631	55,710	35,412	9,991	71,175	35,763	100.99%
1405 Hourly Non-Teaching - Retirees	20,830	3,408	0	438	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	21,152	27,307	0	21,625	28,000	28,000	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	18,399	18,399	0.00%
1400 Total >	231,201	254,538	262,638	259,937	379,261	116,623	44.40%
1xxx Total >	1,254,978	1,214,832	1,543,886	1,330,296	1,824,435	280,548	18.17%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	584,538	494,203	591,851	461,744	628,845	36,994	6.25%
2110 Accrued Vacation Payoff	2,771	9,651	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	2,285	660	1,600	780	1,600	0	0.00%
2100 Total >	589,595	504,514	593,451	462,524	630,445	36,994	6.23%
2200 Instructional Aides, Regular Full-Time Schedule							
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	15,905	10,519	10,366	9,237	10,402	36	0.35%
2302 Hourly Student Help	135,159	122,144	131,838	125,726	155,857	24,019	18.22%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2303	Hourly Overtime	0	87	0	0	0	0	0.00%
2304	Hourly Professional Experts	204,747	188,166	210,420	217,616	95,475	-114,945	-54.63%
2306	Hourly Temporary	12,849	27,643	20,684	22,546	47,863	27,179	131.40%
2308	Substitutes for Classified	0	18,218	0	0	0	0	0.00%
2300 Total >		368,660	366,777	373,308	375,125	309,597	-63,711	-17.07%
2400 Instructional Aides, Other than Full-Time Sched.								
2401	Student Help	8,642	7,724	8,000	6,591	20,920	12,920	161.50%
2402	Hourly, Part Time, Permanent	74,876	81,775	80,895	72,256	83,360	2,465	3.05%
2403	Professional Experts (Instructional)	43,610	27,030	37,785	23,090	37,785	0	0.00%
2404	Hourly Temporary	32,175	38,374	42,717	17,204	25,689	-17,028	-39.86%
2405	Summer	1,379	5,383	9,822	14,358	8,082	-1,740	-17.72%
2406	Early Spring	0	0	387	0	0	-387	-100.00%
2407	Hourly Overtime (Instructional)	1,408	0	0	0	0	0	0.00%
2408	Substitute	19,439	6,686	5,339	14,460	957	-4,382	-82.08%
2400 Total >		181,530	166,972	184,945	147,958	176,793	-8,152	-4.41%
2xxx Total >		1,139,785	1,038,263	1,151,704	985,607	1,116,835	-34,869	-3.03%
3110 STRS Instructional								
1101	Teaching	1,801	0	3,256	2,974	3,973	718	22.04%
1301	Hourly Teaching - Fall/Spring	1,945	1,072	911	1,161	2,895	1,984	217.78%
1302	Hourly Teaching - Early Spring	93	159	168	123	279	111	66.07%
1303	Hourly Teaching - Summer	1,232	1,520	1,766	962	2,672	906	51.30%
1335	Hrly Inst - contract employee	273	797	603	790	1,034	431	71.48%
1401	Hourly Non-Teaching - Fall/Spring	0	0	0	0	6,075	6,075	0.00%
3110 Total >		5,345	3,548	6,704	6,009	16,928	10,225	152.52%
3120 STRS Non-Instructional								
1203	Non-Teaching - Deans	11,505	10,666	12,754	2,560	23,266	10,511	82.41%
1215	Counselors	58,572	58,041	68,102	68,499	98,629	30,528	44.83%
1235	Reassigned Time	5,380	3,727	13,185	12,308	14,018	833	6.32%
1240	Librarians	0	0	2,649	2,408	3,319	669	25.27%
1401	Hourly Non-Teaching - Fall/Spring	13,284	11,157	20,388	14,406	27,100	6,712	32.92%
1402	Hourly Non-Teaching - Early Spring	0	1,433	0	1,864	0	0	0.00%
1403	Hourly Non-Teaching - Summer	1,224	4,268	3,104	241	6,804	3,700	119.20%
1406	Hourly Non-Teaching - Professional Expert	827	0	0	17	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object

1435	Hrly Non-Inst - contract employee
2404	Hourly Temporary

3120 Total >

3210 PERS Instructional

2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2405	Summer
2408	Substitute

3210 Total >

3220 PERS Non-Instructional

1215	Counselors
2101	Non-Instructional Classified
2114	NI Classified-Educ Incentive
2201	Instructional Aid
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified

3220 Total >

3310 OASDI (FICA) Instructional

2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2405	Summer
2408	Substitute

3310 Total >

3320 OASDI (FICA) Non-Instructional

1215	Counselors
1401	Hourly Non-Teaching - Fall/Spring
1403	Hourly Non-Teaching - Summer
2101	Non-Instructional Classified
2110	Accrued Vacation Payoff
2114	NI Classified-Educ Incentive
2303	Hourly Overtime

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
0	0	0	0	1,974	1,974	0.00%
0	0	137	0	137	0	0.00%
90,793	89,293	120,319	102,304	175,247	54,928	45.65%
2,816	2,563	4,471	3,792	4,932	461	10.32%
40	40	0	0	0	0	0.00%
573	980	0	0	0	0	0.00%
0	320	0	212	292	292	0.00%
689	0	0	0	0	0	0.00%
4,118	3,903	4,471	4,004	5,224	753	16.85%
4,581	4,497	13,841	3,720	14,020	179	1.29%
106,881	88,120	111,096	82,880	118,518	7,422	6.68%
0	99	300	53	302	2	0.67%
-46	0	0	0	0	0	0.00%
23,376	21,530	24,769	22,649	11,311	-13,458	-54.33%
318	1,121	176	172	176	0	0.00%
0	538	0	0	0	0	0.00%
135,110	115,906	150,182	109,474	144,327	-5,855	-3.90%
1,082	1,006	1,477	1,288	1,622	146	9.87%
22	22	0	0	0	0	0.00%
193	344	45	45	45	0	0.00%
0	146	0	112	96	96	0.00%
237	0	0	0	0	0	0.00%
1,533	1,519	1,522	1,445	1,763	242	15.89%
2,488	2,437	7,290	1,960	7,366	76	1.04%
36	184	0	0	0	0	0.00%
0	217	0	0	0	0	0.00%
35,827	30,346	36,695	28,393	38,988	2,294	6.25%
172	598	0	0	0	0	0.00%
142	41	99	48	99	0	0.00%
0	5	0	0	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2304 Hourly Professional Experts	12,554	11,666	13,045	12,847	5,919	-7,126	-54.63%
2306 Hourly Temporary	240	545	93	107	93	0	0.00%
2308 Substitutes for Classified	0	292	0	0	0	0	0.00%
3320 Total >	51,459	46,331	57,222	43,354	52,466	-4,756	-8.31%
3330 Medicare Instructional							
1101 Teaching	195	0	532	483	537	5	1.00%
1301 Hourly Teaching - Fall/Spring	380	188	149	249	391	242	162.42%
1302 Hourly Teaching - Early Spring	16	28	27	20	38	11	40.74%
1303 Hourly Teaching - Summer	217	267	278	157	378	100	35.97%
1335 Hrly Inst - contract employee	48	140	98	129	140	42	42.86%
1401 Hourly Non-Teaching - Fall/Spring	0	0	401	0	0	-401	-100.00%
2402 Hourly, Part Time, Permanent	1,086	1,186	1,173	1,048	1,209	36	3.05%
2403 Professional Experts (Instructional)	632	392	548	335	548	0	0.00%
2404 Hourly Temporary	466	556	525	249	373	-152	-28.95%
2405 Summer	20	78	142	208	117	-25	-17.61%
2406 Early Spring	0	0	6	0	0	-6	-100.00%
2407 Hourly Overtime (Instructional)	20	0	0	0	0	0	0.00%
2408 Substitute	282	97	77	210	14	-63	-81.82%
3330 Total >	3,363	2,933	3,956	3,089	3,745	-211	-5.33%
3340 Medicare Non-Instructional							
1203 Non-Teaching - Deans	2,022	1,875	2,083	418	3,144	1,061	50.96%
1215 Counselors	10,679	10,637	12,825	11,521	13,986	1,160	9.05%
1235 Reassigned Time	0	0	1,432	1,337	1,047	-386	-26.93%
1240 Librarians	0	0	433	393	448	16	3.67%
1401 Hourly Non-Teaching - Fall/Spring	2,474	2,163	2,895	2,747	3,884	989	34.16%
1402 Hourly Non-Teaching - Early Spring	0	247	0	409	0	0	0.00%
1403 Hourly Non-Teaching - Summer	290	801	514	145	1,033	519	100.97%
1405 Hourly Non-Teaching - Retirees	302	49	0	6	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	307	396	0	314	425	425	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	267	267	0.00%
2101 Non-Instructional Classified	8,379	7,103	8,582	6,644	9,118	536	6.25%
2110 Accrued Vacation Payoff	40	140	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	33	10	23	11	23	0	0.00%
2301 Hourly Part Time, Permanent	231	155	150	134	151	1	0.35%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2303 Hourly Overtime	0	1	0	0	0	0	0.00%
2304 Hourly Professional Experts	2,969	2,728	3,051	3,155	1,384	-1,667	-54.64%
2306 Hourly Temporary	187	401	300	327	694	394	131.33%
2308 Substitutes for Classified	0	264	0	0	0	0	0.00%
2404 Hourly Temporary	0	0	96	0	0	-96	-100.00%
3340 Total >	27,912	26,971	32,384	27,563	35,604	3,220	9.94%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	616,845	607,364	678,914	62,069	10.06%
3400 Total >	0	0	616,845	607,364	678,914	62,069	10.06%
3410 H & W Instructional							
3510 SUI Instructional							
1101 Teaching	237	0	18	17	19	0	1.00%
1301 Hourly Teaching - Fall/Spring	289	7	5	9	13	8	160.00%
1302 Hourly Teaching - Early Spring	12	1	1	1	1	0	0.00%
1303 Hourly Teaching - Summer	123	9	10	5	14	4	40.00%
1335 Hrly Inst - contract employee	36	5	3	4	5	2	66.67%
1401 Hourly Non-Teaching - Fall/Spring	0	0	14	0	0	-14	-100.00%
2402 Hourly, Part Time, Permanent	811	41	40	36	42	1	3.05%
2403 Professional Experts (Instructional)	480	14	19	12	19	0	0.00%
2404 Hourly Temporary	353	19	20	9	13	-7	-35.00%
2405 Summer	2	3	5	7	4	-1	-20.00%
2406 Early Spring	0	0	1	0	0	-1	-100.00%
2407 Hourly Overtime (Instructional)	15	0	0	0	0	0	0.00%
2408 Substitute	203	3	3	7	0	-3	-100.00%
3510 Total >	2,563	101	140	107	129	-11	-7.57%
3520 SUI Non-Instructional							
1203 Non-Teaching - Deans	1,534	65	72	14	108	37	50.96%
1215 Counselors	8,101	367	442	397	482	40	9.05%
1235 Reassigned Time	695	22	74	69	65	-9	-12.01%
1240 Librarians	0	0	15	14	15	1	3.67%
1401 Hourly Non-Teaching - Fall/Spring	1,854	75	102	94	136	34	33.33%
1402 Hourly Non-Teaching - Early Spring	0	9	0	15	0	0	0.00%
1403 Hourly Non-Teaching - Summer	121	28	18	5	37	19	105.56%
1405 Hourly Non-Teaching - Retirees	225	2	0	0	0	0	0.00%

Object Analysis (Detail)
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Object

1406	Hourly Non-Teaching - Professional Expert
1435	Hrly Non-Inst - contract employee
2101	Non-Instructional Classified
2110	Accrued Vacation Payoff
2114	NI Classified-Educ Incentive
2301	Hourly Part Time, Permanent
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2404	Hourly Temporary

3520 Total >

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
215	14	0	11	16	16	0.00%
0	0	0	0	9	9	0.00%
6,357	246	296	230	314	18	6.25%
30	0	0	0	0	0	0.00%
25	0	1	0	1	0	0.00%
168	5	5	5	5	0	0.35%
0	0	0	0	0	0	0.00%
2,252	94	106	109	48	-58	-54.72%
142	14	11	11	25	14	127.27%
0	9	0	0	0	0	0.00%
0	0	3	0	0	-3	-100.00%
21,719	949	1,145	974	1,263	118	10.28%

3610 WC Instructional

1101	Teaching
1215	Counselors
1301	Hourly Teaching - Fall/Spring
1302	Hourly Teaching - Early Spring
1303	Hourly Teaching - Summer
1335	Hrly Inst - contract employee
1401	Hourly Non-Teaching - Fall/Spring
2401	Student Help
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2405	Summer
2406	Early Spring
2407	Hourly Overtime (Instructional)
2408	Substitute

3610 Total >

647	0	1,100	1,005	1,111	11	1.00%
0	0	0	0	0	0	0.00%
787	390	308	516	809	501	162.66%
34	58	57	41	78	21	36.84%
448	553	576	326	780	204	35.42%
99	290	204	267	289	85	41.67%
0	0	830	0	0	-830	-100.00%
259	232	240	194	628	388	161.67%
2,246	2,453	2,427	2,168	2,501	74	3.05%
1,308	811	1,134	693	1,134	0	0.00%
965	1,151	1,083	516	771	-312	-28.81%
41	162	295	431	243	-52	-17.63%
0	0	12	0	0	-12	-100.00%
42	0	0	0	0	0	0.00%
583	201	160	434	29	-131	-81.88%
7,461	6,299	8,426	6,590	8,373	-53	-0.63%

3620 WC Non-Instructional

1203	Non-Teaching - Deans
1215	Counselors
1235	Reassigned Time
1240	Librarians

4,184	3,879	4,309	865	6,505	2,196	50.96%
22,095	22,285	26,535	24,112	28,936	2,401	9.05%
1,895	1,355	4,454	4,146	3,919	-535	-12.01%
0	0	895	814	928	33	3.67%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, June 17, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1401 Hourly Non-Teaching - Fall/Spring	5,118	4,475	5,987	5,684	8,033	2,046	34.17%
1402 Hourly Non-Teaching - Early Spring	0	568	0	888	0	0	0.00%
1403 Hourly Non-Teaching - Summer	556	1,657	1,062	300	2,135	1,073	101.04%
1405 Hourly Non-Teaching - Retirees	625	102	0	13	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	635	819	0	649	850	850	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	552	552	0.00%
2101 Non-Instructional Classified	17,335	14,827	17,756	13,852	18,865	1,110	6.25%
2110 Accrued Vacation Payoff	83	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	69	20	48	23	48	0	0.00%
2301 Hourly Part Time, Permanent	477	322	311	277	312	1	0.35%
2302 Hourly Student Help	215	3,658	0	0	721	721	0.00%
2303 Hourly Overtime	0	3	0	0	0	0	0.00%
2304 Hourly Professional Experts	6,142	5,645	6,313	6,529	2,865	-3,448	-54.62%
2306 Hourly Temporary	386	829	621	676	1,436	815	131.24%
2308 Substitutes for Classified	0	547	0	0	0	0	0.00%
2404 Hourly Temporary	0	0	198	0	0	-198	-100.00%
3620 Total >	59,815	60,990	68,489	58,829	76,105	7,616	11.12%
3900 Other Benefits							
1101 Teaching	0	0	180	0	0	-180	-100.00%
1120 Faculty Salary Contingency	0	0	0	0	35	35	0.00%
1260 Administrative Salary Contingency	0	0	0	0	70	70	0.00%
3900 Total >	0	0	180	0	105	-75	-41.67%
3xxx Total >	411,190	358,742	1,071,984	971,106	1,200,193	128,209	11.96%
4300 Instructional Supplies							
4306 Fee Generated Art Supplies	0	0	10,000	4,410	10,000	0	0.00%
4312 Instructional Program Materials	23,324	45,387	128,848	40,934	64,112	-64,736	-50.24%
4331 Subscription	3,799	3,700	4,700	0	3,700	-1,000	-21.28%
4335 Computer Software (Upgrades & New)	154	438	2,250	6,141	11,500	9,250	411.11%
4350 Books	71	53	300	278	300	0	0.00%
4300 Total >	27,348	49,578	146,098	51,763	89,612	-56,486	-38.66%
4500 Non-Instructional Supplies							
4503 Subscription	407	69,532	0	0	0	0	0.00%
4507 Recruiting	1,191	0	704	0	704	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4509 Printing Charges (Print Shop Only)	0	156	0	0	200	200	0.00%
4511 Printing (Non- Printshop)	5,803	5,044	10,740	13,058	67,767	57,027	530.98%
4514 Graduation Supplies	0	0	1,500	0	1,500	0	0.00%
4525 Office Supplies	39,303	43,162	47,738	42,260	64,542	16,804	35.20%
4536 Computer Network Related Supplies	20	0	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	0	113	800	113	400	-400	-50.00%
4553 Uniforms (Parking, Athletics)	0	6,900	0	0	0	0	0.00%
4556 Professional Reference Books	0	0	0	0	1,000	1,000	0.00%
4500 Total >	46,724	124,907	61,482	55,431	136,113	74,631	121.39%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	23,961	17,661	29,553	31,810	30,539	986	3.34%
4700 Total >	23,961	17,661	29,553	31,810	30,539	986	3.34%
4xxx Total >	98,033	192,146	237,133	139,004	256,264	19,131	8.07%
5100 Contracts							
5122 CHOMP (Community Hospital Of Monterey Pe	129,989	238,682	216,762	216,762	216,762	0	0.00%
5124 Program Consultant	214,797	169,469	287,140	143,105	83,864	-203,276	-70.79%
5131 Engineering & Design Services	0	0	0	0	35,523	35,523	0.00%
5145 Temp. Contract Service	56,519	23,528	62,392	43,153	70,000	7,608	12.19%
5165 School of Nursing-Consultant	13,300	5,450	9,735	3,775	6,800	-2,935	-30.15%
5174 Temporary Service Agency	500	1,753	1,000	606	757	-243	-24.30%
5180 Contract Services	153,906	146,639	180,775	103,528	164,121	-16,654	-9.21%
5192 Video Productions	0	0	0	0	2,000	2,000	0.00%
5100 Total >	569,011	585,521	757,804	510,928	579,827	-177,977	-23.49%
5200 Travel and Conference Expenses							
5203 Field Trips	26,986	23,385	31,707	39,471	20,815	-10,892	-34.35%
5220 Conference Attendance & Related Expenses	191,529	192,333	236,709	212,098	213,074	-23,635	-9.98%
5221 State Fire Training Course Fee	40,865	25,399	55,000	14,584	45,000	-10,000	-18.18%
5230 Mileage	33	88	5,030	362	3,300	-1,730	-34.39%
5245 Participant Support	143,834	176,321	247,980	142,093	210,480	-37,500	-15.12%
5200 Total >	403,248	417,526	576,426	408,607	492,669	-83,757	-14.53%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	1,000	4,532	1,100	1,090	700	-400	-36.36%
5328 License Fee Renewal	4,805	0	0	0	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, June 17, 2015

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Object

5300 Total >

5400 Insurance

5401	Insurance (Property, Liability, Children's Ctr)
5409	Student Accident Insurance

5400 Total >

5500 Utilities and Housekeeping Services

5505	Gasoline & Oil
5528	Mobile Phone

5500 Total >

5600 Rents, Leases and Repairs

5604	Vehicle Repair/Maintenance
5620	Maintenance Agreement
5622	Computer Software Maintenance
5630	Equipment Repair
5637	Copier Equipment Lease
5645	License Fee, Permit, and Certification

5600 Total >

5700 Legal, Election and Audit Expenses

5710	Legal (Advertising & Fees)
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5700 Total >

5800 Other Services & Expense

5804	Miscellaneous Expense
5805	Postage/Bulk Mailing
5816	Special Events
5834	Indirect Cost
5837	Guest Lecturer/Speaker
5839	Other Services
5858	N/A
5861	Subaward Wash. State Univ.
5879	Refunds

5800 Total >

5xxx Total >

6100 Sites and Site Improvements

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5,805	4,532	1,100	1,090	700	-400	-36.36%
45,339	848	500	454	500	0	0.00%
0	44,738	45,418	43,440	44,717	-701	-1.54%
45,339	45,586	45,918	43,894	45,217	-701	-1.53%
0	0	0	0	6,000	6,000	0.00%
125	94	500	101	275	-225	-45.00%
125	94	500	101	6,275	5,775	#####
0	0	6,500	238	6,500	0	0.00%
6,843	10,871	7,750	2,486	18,450	10,700	138.06%
24,922	6,035	78,257	21,063	60,700	-17,557	-22.44%
474	5,102	12,500	6,502	12,700	200	1.60%
0	0	0	0	9,000	9,000	0.00%
0	797	0	0	0	0	0.00%
32,238	22,805	105,007	30,288	107,350	2,343	2.23%
0	0	0	0	6,327	6,327	0.00%
0	0	0	0	6,327	6,327	0.00%
2,283	2,672	0	2,717	2,717	2,717	0.00%
5,040	2,681	0	0	0	0	0.00%
4,071	5,510	15,000	4,101	20,000	5,000	33.33%
128,055	115,965	171,414	151,191	155,861	-15,553	-9.07%
6,460	542	0	0	0	0	0.00%
50,341	37,295	14,000	32,031	3,000	-11,000	-78.57%
10,600	0	0	0	0	0	0.00%
0	35,944	35,944	35,944	35,944	0	0.00%
0	0	5,500	7,005	10,000	4,500	81.82%
206,850	200,609	241,858	232,988	227,522	-14,336	-5.93%
1,262,615	1,276,672	1,728,613	1,227,896	1,465,887	-262,726	-15.20%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, June 17, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
6105 Building Renovation/Repair	0	0	0	0	57,691	57,691	0.00%
6100 Total >	0	0	0	0	57,691	57,691	0.00%
6200 Building Improvements							
6300 Library Books							
6301 Library Materials	0	0	0	0	68,000	68,000	0.00%
6310 PC Software	0	13,530	6,400	6,903	6,000	-400	-6.25%
6300 Total >	0	13,530	6,400	6,903	74,000	67,600	#####
6400 Capital Equipment - New							
6403 Equipment Replacement	0	4,680	0	0	0	0	0.00%
6404 Equipment Purchase - New	6,320	37,723	0	25,736	22,000	22,000	0.00%
6405 Instructional Equipment - New	57,269	63,689	362,949	43,877	336,189	-26,760	-7.37%
6409 PC Hardware - Instructional - New	0	4,907	0	0	0	0	0.00%
6410 Instructional Equipment - Replacement	17,104	1,498	0	0	0	0	0.00%
6422 Classroom Furniture (0506)	2,016	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	3,059	5,567	12,008	1,137	4,500	-7,508	-62.52%
6400 Total >	85,768	118,064	374,957	70,750	362,689	-12,268	-3.27%
6xxx Total >	85,768	131,594	381,357	77,653	494,380	113,023	29.64%
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	545,030	431,528	0	0	0	0	0.00%
7300 Total >	545,030	431,528	0	0	0	0	0.00%
7500 Student Financial Aid Payment							
7501 Payment to Student	27,093	22,150	46,504	17,844	68,350	21,846	46.98%
7502 Child Care Grants to students	0	0	18,242	0	0	-18,242	-100.00%
7500 Total >	27,093	22,150	64,746	17,844	68,350	3,604	5.57%
7600 Other Payments to Students							
7602 Textbooks/Supplies Vouchers	113,028	168,724	413,757	206,047	782,447	368,690	89.11%
7604 Student Meal Ticket	28,452	30,270	35,000	30,400	40,000	5,000	14.29%
7600 Total >	141,480	198,994	448,757	236,447	822,447	373,690	83.27%
7xxx Total >	713,603	652,672	513,503	254,291	890,797	377,294	73.47%
General Fund (Fund 01)-Restricted	4,965,972	4,864,921	6,628,180	4,985,851	7,248,791	620,610	9.36%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	4,965,972	4,864,921	6,628,180	4,985,851	7,248,791	620,610	9.36%

Exhibit C

Child Development

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015
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Child Development (Fund 04)-Unrestricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues								
8838	Child Care Enrollment Fee	1,920	1,110	1,270	0	0	-1,270	-100.00%
8847	Summer Program	3,288	550	15,230	2,837	0	-15,230	-100.00%
8887	Optional Fee	150	173	0	0	0	0	0.00%
8892	Child Care Fee - Full Cost	0	0	0	0	79,652	79,652	0.00%
8800 Total >		5,358	1,833	16,500	2,837	79,652	63,152	382.74%
8860 Local Interest								
8857	Interest on Fund Balance	0	67	0	0	0	0	0.00%
8860 Total >		0	67	0	0	0	0	0.00%
8870 Local Revenue								
8825	Child Care Fees (Other)	6,612	482	5,000	100	0	-5,000	-100.00%
8892	Child Care Fee - Full Cost	49,914	10,734	20,000	18,657	0	-20,000	-100.00%
8870 Total >		56,526	11,216	25,000	18,757	0	-25,000	#####
8900 Other								
8985	Interfund Transfer - In (Fund 01 RGF)	296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
8900 Total >		296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
8xxx Total >		358,124	188,116	302,207	282,301	129,652	-172,555	-57.10%
Child Development (Fund 04)-Unrestricted		358,124	188,116	302,207	282,301	129,652	-172,555	-57.10%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	358,124	188,116	302,207	282,301	129,652	-172,555	-57.10%

Object Analysis (Detail)

Expense by Object - Summary

Child Development (Fund 04)-Unrestricted

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	10,268	0	0	0	25,277	25,277	0.00%
2102 Managers	60,027	59,852	61,698	57,983	59,570	-2,128	-3.45%
2100 Total >	70,295	59,852	61,698	57,983	84,847	23,149	37.52%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	89,529	69,135	74,710	84,682	0	-74,710	-100.00%
2211 Accrued Vac. Payoff (Instructional)	6,410	0	0	0	0	0	0.00%
2200 Total >	95,939	69,135	74,710	84,682	0	-74,710	#####
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	0	0	10,738	0	0	-10,738	-100.00%
2300 Total >	0	0	10,738	0	0	-10,738	#####
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	0	0	1,643	693	0	-1,643	-100.00%
2402 Hourly, Part Time, Permanent	38,059	31,246	30,395	16,260	0	-30,395	-100.00%
2405 Summer	7,056	720	9,435	5,812	0	-9,435	-100.00%
2400 Total >	45,115	31,966	41,473	22,765	0	-41,473	#####
2xxx Total >	211,349	160,953	188,619	165,430	84,847	-103,772	-55.02%
3210 PERS Instructional							
2201 Instructional Aid	16,568	12,750	14,024	15,896	0	-14,024	-100.00%
2402 Hourly, Part Time, Permanent	96	0	0	0	0	0	0.00%
2405 Summer	984	0	1,740	967	0	-1,740	-100.00%
3210 Total >	17,647	12,750	15,764	16,862	0	-15,764	#####
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	1,891	0	0	0	4,764	4,764	0.00%
2102 Managers	10,969	11,038	11,581	10,884	11,227	-354	-3.06%
3220 Total >	12,860	11,038	11,581	10,884	15,991	4,410	38.08%
3310 OASDI (FICA) Instructional							
2201 Instructional Aid	5,577	4,286	4,632	5,250	0	-4,632	-100.00%
2211 Accrued Vac. Payoff (Instructional)	397	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	52	0	0	0	0	0	0.00%
2405 Summer	289	0	585	360	0	-585	-100.00%
3310 Total >	6,316	4,286	5,217	5,611	0	-5,217	#####
3320 OASDI (FICA) Non-Instructional							

Object Analysis (Detail)
Expense by Object - Summary

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Child Development (Fund 04)-Unrestricted

Object

2101	Non-Instructional Classified
2102	Managers

3320 Total >

3330 Medicare Instructional

2201	Instructional Aid
2211	Accrued Vac. Payoff (Instructional)
2402	Hourly, Part Time, Permanent
2405	Summer

3330 Total >

3340 Medicare Non-Instructional

2101	Non-Instructional Classified
2102	Managers
2301	Hourly Part Time, Permanent

3340 Total >

3400 Health and Welfare Benefits

3450	H & W Payments
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3400 Total >

3510 SUI Instructional

2201	Instructional Aid
2211	Accrued Vac. Payoff (Instructional)
2402	Hourly, Part Time, Permanent
2405	Summer

3510 Total >

3520 SUI Non-Instructional

2101	Non-Instructional Classified
2102	Managers
2301	Hourly Part Time, Permanent

3520 Total >

3610 WC Instructional

2201	Instructional Aid
2211	Accrued Vac. Payoff (Instructional)
2401	Student Help
2402	Hourly, Part Time, Permanent
2405	Summer

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
637	0	0	0	1,567	1,567	0.00%
3,659	3,683	3,825	3,569	3,693	-132	-3.45%
4,296	3,683	3,825	3,569	5,260	1,435	37.52%
1,304	1,003	1,083	1,228	0	-1,083	-100.00%
93	0	0	0	0	0	0.00%
539	453	441	236	0	-441	-100.00%
102	10	137	84	0	-137	-100.00%
2,039	1,466	1,661	1,548	0	-1,661	#####
149	0	0	0	367	367	0.00%
856	861	895	835	864	-31	-3.45%
0	0	156	0	0	-156	-100.00%
1,005	861	1,050	835	1,230	180	17.13%
0	0	65,801	65,801	17,654	-48,147	-73.17%
0	0	65,801	65,801	17,654	-48,147	-73.17%
986	35	37	42	0	-37	-100.00%
71	0	0	0	0	0	0.00%
395	16	15	8	0	-15	-100.00%
64	0	5	3	0	-5	-100.00%
1,516	51	58	53	0	-58	#####
113	0	0	0	13	13	0.00%
640	30	31	29	30	-1	-3.45%
0	0	5	0	0	-5	-100.00%
753	30	36	29	42	6	17.13%
2,699	2,074	2,241	2,540	0	-2,241	-100.00%
192	0	0	0	0	0	0.00%
0	0	69	21	0	-69	-100.00%
1,116	937	912	488	0	-912	-100.00%
212	22	283	174	0	-283	-100.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Child Development (Fund 04)-Unrestricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3610 Total >		4,219	3,033	3,505	3,223	0	-3,505	#####
3620	WC Non-Instructional							
2101	Non-Instructional Classified	308	0	0	0	758	758	0.00%
2102	Managers	1,771	1,796	1,851	1,740	1,787	-64	-3.45%
2301	Hourly Part Time, Permanent	0	0	322	0	0	-322	-100.00%
3620 Total >		2,079	1,796	2,173	1,740	2,545	372	17.13%
3900	Other Benefits							
3xxx Total >		52,728	38,994	110,672	110,155	42,724	-67,948	-61.40%
4300	Instructional Supplies							
4312	Instructional Program Materials	0	0	270	0	0	-270	-100.00%
4300 Total >		0	0	270	0	0	-270	#####
4500	Non-Instructional Supplies							
4511	Printing (Non- Printshop)	36	0	0	0	0	0	0.00%
4525	Office Supplies	0	0	2,046	0	2,081	35	1.71%
4500 Total >		36	0	2,046	0	2,081	35	1.71%
4xxx Total >		36	0	2,316	0	2,081	-235	-10.15%
5400	Insurance							
5600	Rents, Leases and Repairs							
5645	License Fee, Permit, and Certification	0	0	600	126	0	-600	-100.00%
5600 Total >		0	0	600	126	0	-600	#####
5800	Other Services & Expense							
5804	Miscellaneous Expense	0	4,532	0	0	0	0	0.00%
5800 Total >		0	4,532	0	0	0	0	0.00%
5xxx Total >		0	4,532	600	126	0	-600	#####
6400	Capital Equipment - New							
7300	Interfund Transfers - Out							
7309	Health & Welfare Interfund Transfer Out	93,889	59,869	0	0	0	0	0.00%
7300 Total >		93,889	59,869	0	0	0	0	0.00%
7xxx Total >		93,889	59,869	0	0	0	0	0.00%
Child Development (Fund 04)-Unrestricted		358,001	264,348	302,207	275,711	129,652	-172,555	-57.10%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	358,001	264,348	302,207	275,711	129,652	-172,555	-57.10%

Object Analysis (Detail)

Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015

Print Time: 2:24 PM

Child Development (Fund 04)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8100 Federal Revenues								
8114	Child Care Food	24,331	47,734	20,000	40,086	31,000	11,000	55.00%
8126	Federal Grants	0	30,337	0	0	0	0	0.00%
8100 Total >		24,331	78,071	20,000	40,086	31,000	11,000	55.00%
8600 State Revenues								
8615	Child Care Grant	137,721	125,900	170,565	132,217	374,461	203,896	119.54%
8600 Total >		137,721	125,900	170,565	132,217	374,461	203,896	119.54%
8690 State Revenue								
8800 Local Revenues								
8898	Local Grants	46,503	72,701	0	34,699	0	0	0.00%
8800 Total >		46,503	72,701	0	34,699	0	0	0.00%
8900 Other								
8xxx Total >		208,555	276,672	190,565	207,002	405,461	214,896	112.77%
Child Development (Fund 04)-Restricted		208,555	276,672	190,565	207,002	405,461	214,896	112.77%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	208,555	276,672	190,565	207,002	405,461	214,896	112.77%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Child Development (Fund 04)-Restricted

Object

1200 Non-Instructional Salaries, Regular Salary

2100 Non-Instructional Salaries, Regular Full-Time

2102	Managers
------	----------

2100 Total >

2200 Instructional Aides, Regular Full-Time Schedule

2201	Instructional Aid
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive

2200 Total >

2300 Non-Instructional, Other than Regular Full-Time

2301	Hourly Part Time, Permanent
2306	Hourly Temporary

2300 Total >

2400 Instructional Aides, Other than Full-Time Sched.

2402	Hourly, Part Time, Permanent
2404	Hourly Temporary
2408	Substitute

2400 Total >

2xxx Total >

3120 STRS Non-Instructional

3210 PERS Instructional

2201	Instructional Aid
2402	Hourly, Part Time, Permanent

3210 Total >

3220 PERS Non-Instructional

2102	Managers
------	----------

3220 Total >

3310 OASDI (FICA) Instructional

2201	Instructional Aid
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive
2402	Hourly, Part Time, Permanent

3310 Total >

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8,064	5,204	9,219	8,449	17,794	8,575	93.01%
8,064	5,204	9,219	8,449	17,794	8,575	93.01%
38,838	64,147	68,651	70,585	106,050	37,399	54.48%
8,771	0	0	0	0	0	0.00%
198	0	0	0	0	0	0.00%
47,807	64,147	68,651	70,585	106,050	37,399	54.48%
7,843	9,291	0	0	11,282	11,282	0.00%
865	0	0	0	0	0	0.00%
8,708	9,291	0	0	11,282	11,282	0.00%
26,581	31,021	17,809	15,809	0	-17,809	-100.00%
0	0	0	0	138,599	138,599	0.00%
0	720	0	0	9,569	9,569	0.00%
26,581	31,741	17,809	15,809	148,168	130,359	731.98%
91,160	110,384	95,679	94,843	283,294	187,615	196.09%
7,177	11,830	12,886	13,250	19,987	7,101	55.10%
2,519	3,018	0	151	0	0	0.00%
9,696	14,848	12,886	13,401	19,987	7,101	55.10%
1,572	960	1,730	1,586	3,354	1,623	93.80%
1,572	960	1,730	1,586	3,354	1,623	93.80%
2,416	3,977	4,256	4,376	6,575	2,319	54.48%
544	0	0	0	0	0	0.00%
12	0	0	0	0	0	0.00%
848	1,015	0	50	0	0	0.00%
3,820	4,992	4,256	4,426	6,575	2,319	54.48%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Child Development (Fund 04)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3320 OASDI (FICA) Non-Instructional								
2102	Managers	529	320	572	520	1,103	532	93.01%
3320 Total >		529	320	572	520	1,103	532	93.01%
3330 Medicare Instructional								
2201	Instructional Aid	565	930	995	1,023	1,538	542	54.48%
2211	Accrued Vac. Payoff (Instructional)	127	0	0	0	0	0	0.00%
2214	Inst Classified - Educ Incentive	3	0	0	0	0	0	0.00%
2402	Hourly, Part Time, Permanent	385	450	258	229	0	-258	-100.00%
2404	Hourly Temporary	0	0	0	0	2,010	2,010	0.00%
2408	Substitute	0	10	0	0	139	139	0.00%
3330 Total >		1,081	1,390	1,254	1,252	3,687	2,433	194.08%
3340 Medicare Non-Instructional								
2102	Managers	124	75	134	122	258	124	93.01%
2301	Hourly Part Time, Permanent	114	135	0	0	164	164	0.00%
2306	Hourly Temporary	13	0	0	0	0	0	0.00%
3340 Total >		250	210	134	122	422	288	215.39%
3400 Health and Welfare Benefits								
3450	H & W Payments	0	0	48,835	48,835	51,127	2,292	4.69%
3400 Total >		0	0	48,835	48,835	51,127	2,292	4.69%
3510 SUI Instructional								
2201	Instructional Aid	429	32	34	35	53	19	54.48%
2211	Accrued Vac. Payoff (Instructional)	96	0	0	0	0	0	0.00%
2214	Inst Classified - Educ Incentive	2	0	0	0	0	0	0.00%
2402	Hourly, Part Time, Permanent	292	16	9	8	0	-9	-100.00%
2404	Hourly Temporary	0	0	0	0	69	69	0.00%
2408	Substitute	0	0	0	0	5	5	0.00%
3510 Total >		820	48	43	43	127	84	193.84%
3520 SUI Non-Instructional								
2102	Managers	102	3	5	4	9	4	93.01%
2301	Hourly Part Time, Permanent	86	5	0	0	6	6	0.00%
2306	Hourly Temporary	10	0	0	0	0	0	0.00%
3520 Total >		198	7	5	4	15	10	215.39%
3610 WC Instructional								
2201	Instructional Aid	1,169	1,924	2,060	2,117	3,182	1,122	54.48%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Child Development (Fund 04)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2211 Accrued Vac. Payoff (Instructional)	263	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	6	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	797	931	534	474	0	-534	-100.00%
2404 Hourly Temporary	0	0	0	0	4,158	4,158	0.00%
2408 Substitute	0	22	0	0	287	287	0.00%
3610 Total >	2,236	2,877	2,594	2,591	7,627	5,033	194.03%
3620 WC Non-Instructional							
2102 Managers	256	156	277	253	534	257	93.01%
2301 Hourly Part Time, Permanent	235	279	0	0	338	338	0.00%
2306 Hourly Temporary	26	0	0	0	0	0	0.00%
3620 Total >	517	435	277	253	872	596	215.39%
3900 Other Benefits							
3xxx Total >	20,717	26,087	72,585	73,034	94,895	22,310	30.74%
4300 Instructional Supplies							
4500 Non-Instructional Supplies							
4525 Office Supplies	2,737	3,545	3,402	1,945	7,982	4,580	134.63%
4500 Total >	2,737	3,545	3,402	1,945	7,982	4,580	134.63%
4700 Food							
4706 Food (Receptions, Special Events, Program Supp	12,772	14,519	18,000	12,433	16,211	-1,789	-9.94%
4700 Total >	12,772	14,519	18,000	12,433	16,211	-1,789	-9.94%
4xxx Total >	15,509	18,064	21,402	14,378	24,193	2,791	13.04%
5100 Contracts							
5145 Temp. Contract Service	0	4,700	0	0	0	0	0.00%
5100 Total >	0	4,700	0	0	0	0	0.00%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	0	2,807	0	0	0	0	0.00%
5200 Total >	0	2,807	0	0	0	0	0.00%
5300 Dues and Memberships							
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	0	0	299	0	0	-299	-100.00%
5400 Total >	0	0	299	0	0	-299	#####
5600 Rents, Leases and Repairs							
5622 Computer Software Maintenance	0	0	0	0	2,200	2,200	0.00%

Monterey Peninsula Community College District

Budget_1516T Tentative Budget Tentativ

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Child Development (Fund 04)-Restricted

Object

5630	Equipment Repair
5645	License Fee, Permit, and Certification

5600 Total >

5800 Other Services & Expense

5858	N/A
------	-----

5800 Total >

5xxx Total >

6100 Sites and Site Improvements

6105	Building Renovation/Repair
------	----------------------------

6100 Total >

6xxx Total >

7300 Interfund Transfers - Out

7309	Health & Welfare Interfund Transfer Out
------	---

7300 Total >

7xxx Total >

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
227	0	0	0	0	0	0.00%
990	660	600	600	880	280	46.67%
1,217	660	600	600	3,080	2,480	413.33%
699	0	0	0	0	0	0.00%
699	0	0	0	0	0	0.00%
1,916	8,167	899	600	3,080	2,181	242.60%
2,234	0	0	0	0	0	0.00%
2,234	0	0	0	0	0	0.00%
2,234	0	0	0	0	0	0.00%
47,297	41,006	0	0	0	0	0.00%
47,297	41,006	0	0	0	0	0.00%
47,297	41,006	0	0	0	0	0.00%
178,833	203,709	190,565	182,856	405,462	214,897	112.77%

Child Development (Fund 04)-Restricted

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	178,833	203,709	190,565	182,856	405,462	214,897	112.77%

Exhibit D

Student Center

Object Analysis (Detail)

Revenue by Object - Summary

Student Center (Fund 47)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues								
8822	Other Income	19	26	0	0	0	0	0.00%
8833	Course Materials Fee	0	0	200	0	200	0	0.00%
8843	College Center Use Fees	154,844	124,983	144,000	106,377	144,000	0	0.00%
8846	Commission (Cafeteria)	15,000	11,250	15,000	7,685	15,000	0	0.00%
8849	N/A	1,653	3,046	0	0	0	0	0.00%
8853	A/R Not Recorded	0	10	0	0	0	0	0.00%
8869	Bookstore Commission	100,000	31,456	100,000	116,310	100,000	0	0.00%
8800 Total >		271,516	170,771	259,200	230,372	259,200	0	0.00%
8860 Local Interest								
8857	Interest on Fund Balance	1,286	795	0	0	0	0	0.00%
8860 Total >		1,286	795	0	0	0	0	0.00%
8910 Other Financing Sources								
8xxx Total >		272,802	171,566	259,200	230,372	259,200	0	0.00%
Student Center (Fund 47)-Res/Unres		272,802	171,566	259,200	230,372	259,200	0	0.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	272,802	171,566	259,200	230,372	259,200	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
Student Center (Fund 47)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1200 Non-Instructional Salaries, Regular Salary							
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	22,710	22,325	24,354	22,325	24,624	270	1.11%
2114 NI Classified-Educ Incentive	0	550	0	0	0	0	0.00%
2100 Total >	22,710	22,875	24,354	22,325	24,624	270	1.11%
2300 Non-Instructional, Other than Regular Full-Time							
2302 Hourly Student Help	0	0	0	0	0	0	0.00%
2303 Hourly Overtime	176	148	0	0	0	0	0.00%
2306 Hourly Temporary	-2	0	0	0	0	0	0.00%
2300 Total >	174	148	0	0	0	0	0.00%
2xxx Total >	22,884	23,022	24,354	22,325	24,624	270	1.11%
3110 STRS Instructional							
3120 STRS Non-Instructional							
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	4,182	4,117	4,571	4,190	4,641	69	1.52%
2114 NI Classified-Educ Incentive	0	101	0	0	0	0	0.00%
3220 Total >	4,182	4,219	4,571	4,190	4,641	69	1.52%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	1,408	1,385	1,510	1,385	1,527	17	1.11%
2114 NI Classified-Educ Incentive	0	34	0	0	0	0	0.00%
2303 Hourly Overtime	11	9	0	0	0	0	0.00%
3320 Total >	1,419	1,428	1,510	1,385	1,527	17	1.11%
3330 Medicare Instructional							
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	329	324	353	324	357	4	1.11%
2114 NI Classified-Educ Incentive	0	8	0	0	0	0	0.00%
2303 Hourly Overtime	3	2	0	0	0	0	0.00%
2306 Hourly Temporary	2	0	0	0	0	0	0.00%
3340 Total >	333	334	353	324	357	4	1.11%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	11,464	0	11,464	0	0.00%
3400 Total >	0	0	11,464	0	11,464	0	0.00%
3510 SUI Instructional							

Object Analysis (Detail)
Expense by Object - Summary
Student Center (Fund 47)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3520	<i>SUI Non-Instructional</i>							
2101	Non-Instructional Classified	250	11	12	11	12	0	1.11%
2114	NI Classified-Educ Incentive	0	0	0	0	0	0	0.00%
2303	Hourly Overtime	2	0	0	0	0	0	0.00%
2306	Hourly Temporary	1	0	0	0	0	0	0.00%
	<i>3520 Total ></i>	253	12	12	11	12	0	1.11%
3610	<i>WC Instructional</i>							
3620	<i>WC Non-Instructional</i>							
2101	Non-Instructional Classified	681	670	731	670	739	8	1.11%
2114	NI Classified-Educ Incentive	0	17	0	0	0	0	0.00%
2302	Hourly Student Help	3	0	0	0	0	0	0.00%
2303	Hourly Overtime	5	4	0	0	0	0	0.00%
2306	Hourly Temporary	3	0	0	0	0	0	0.00%
	<i>3620 Total ></i>	693	691	731	670	739	8	1.11%
3900	<i>Other Benefits</i>							
	<i>3xxx Total ></i>	6,881	6,683	18,641	6,580	18,740	98	0.53%
4500	<i>Non-Instructional Supplies</i>							
4525	Office Supplies	-121	-2	1,150	0	1,150	0	0.00%
	<i>4500 Total ></i>	-121	-2	1,150	0	1,150	0	0.00%
	<i>4xxx Total ></i>	-121	-2	1,150	0	1,150	0	0.00%
5200	<i>Travel and Conference Expenses</i>							
5220	Conference Attendance & Related Expenses	421	0	1,500	0	1,500	0	0.00%
	<i>5200 Total ></i>	421	0	1,500	0	1,500	0	0.00%
5300	<i>Dues and Memberships</i>							
5306	Professional Organization/Service Club (Membe	75	75	75	75	75	0	0.00%
	<i>5300 Total ></i>	75	75	75	75	75	0	0.00%
5400	<i>Insurance</i>							
5401	Insurance (Property, Liability, Children's Ctr)	17,545	0	17,545	17,545	17,545	0	0.00%
	<i>5400 Total ></i>	17,545	0	17,545	17,545	17,545	0	0.00%
5500	<i>Utilities and Housekeeping Services</i>							
5501	Electricity	35,109	25,694	32,836	25,130	32,836	0	0.00%
5502	Natural Gas	8,079	6,897	9,060	6,452	9,060	0	0.00%
5503	Water	20,001	19,715	26,703	12,866	26,703	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
Student Center (Fund 47)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5504 Telephone	5,260	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	3,632	1,674	4,000	2,217	4,000	0	0.00%
5507 Sewage	2,678	0	2,678	0	2,678	0	0.00%
5511 Custodial Services (in-house)	45,000	0	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	2,942	536	33,875	90	29,031	-4,844	-14.30%
5500 Total >	122,701	54,516	159,412	91,756	154,568	-4,844	-3.04%
5600 Rents, Leases and Repairs							
5620 Maintenance Agreement	810	0	1,080	0	1,080	0	0.00%
5630 Equipment Repair	3,880	2,008	9,818	3,422	9,818	0	0.00%
5600 Total >	4,690	2,008	10,898	3,422	10,898	0	0.00%
5800 Other Services & Expense							
5813 Marketing	0	-27	0	0	0	0	0.00%
5854 Pay ASMP for Bookstore	5,000	0	5,000	5,000	5,000	0	0.00%
5800 Total >	5,000	-27	5,000	5,000	5,000	0	0.00%
5xxx Total >	150,432	56,572	194,430	117,798	189,586	-4,844	-2.49%
6100 Sites and Site Improvements							
6200 Building Improvements							
6400 Capital Equipment - New							
6404 Equipment Purchase - New	1,640	0	3,000	0	3,000	0	0.00%
6400 Total >	1,640	0	3,000	0	3,000	0	0.00%
6xxx Total >	1,640	0	3,000	0	3,000	0	0.00%
7100 Debt Retirement							
7101 College Center Bond	18,525	0	17,625	17,625	22,100	4,475	25.39%
7100 Total >	18,525	0	17,625	17,625	22,100	4,475	25.39%
7300 Interfund Transfers - Out							
7308 Capital Projects Interfund Transfer Out	250,000	0	0	0	0	0	0.00%
7309 Health & Welfare Interfund Transfer Out	11,765	0	0	0	0	0	0.00%
7300 Total >	261,765	0	0	0	0	0	0.00%
7xxx Total >	280,290	0	17,625	17,625	22,100	4,475	25.39%
Student Center (Fund 47)-Res/Unres	462,005	86,275	259,200	164,328	259,200	-1	0.00%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	462,005	86,275	259,200	164,328	259,200	-1	0.00%

Exhibit E

Parking Fund

Object Analysis (Detail)

Revenue by Object - Summary

Parking Fund (Fund 39)-Res/Unres

Print Date: Wednesday, June 17, 2015

Print Time: 2:25 PM

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues								
8818	Parking Fines	67,486	66,533	60,000	35,044	57,000	-3,000	-5.00%
8852	Rents (Facilites)	9,635	10,995	12,000	13,263	15,000	3,000	25.00%
8800 Total >		77,121	77,528	72,000	48,308	72,000	0	0.00%
8860 Local Interest								
8857	Interest on Fund Balance	0	1,677	0	0	0	0	0.00%
8860 Total >		0	1,677	0	0	0	0	0.00%
8870 Local Revenue								
8818	Parking Fines	16,360	0	0	0	0	0	0.00%
8829	Parking Fees (Daily)	597,777	694,955	370,000	308,854	313,000	-57,000	-15.41%
8848	Parking Spitters	-272,703	104,890	83,000	87,620	99,000	16,000	19.28%
8852	Rents (Facilites)	2,300	0	0	0	0	0	0.00%
8870 Total >		343,734	799,845	453,000	396,474	412,000	-41,000	-9.05%
8xxx Total >		420,855	879,051	525,000	444,781	484,000	-41,000	-7.81%
Parking Fund (Fund 39)-Res/Unres		420,855	879,051	525,000	444,781	484,000	-41,000	-7.81%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	420,855	879,051	525,000	444,781	484,000	-41,000	-7.81%

Object Analysis (Detail)
Expense by Object - Summary
Parking Fund (Fund 39)-Res/Unres

Print Date: Wednesday, June 17, 2015
Print Time: 2:25 PM

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100	Non-Instructional Salaries, Regular Full-Time							
2101	Non-Instructional Classified	149,426	135,550	156,912	143,092	147,708	-9,204	-5.87%
2114	NI Classified-Educ Incentive	1,000	800	800	600	800	0	0.00%
	2100 Total >	150,426	136,350	157,712	143,692	148,508	-9,204	-5.84%
2300	Non-Instructional, Other than Regular Full-Time							
2302	Hourly Student Help	156	80	1,071	423	1,071	0	0.00%
2303	Hourly Overtime	677	522	2,000	3,741	2,000	0	0.00%
2304	Hourly Professional Experts	46,110	45,437	49,568	45,437	49,568	0	0.00%
2308	Substitutes for Classified	12,090	34,221	35,000	29,093	35,000	0	0.00%
	2300 Total >	59,034	80,261	87,639	78,694	87,639	0	0.00%
	2xxx Total >	209,460	216,610	245,351	222,386	236,147	-9,204	-3.75%
3120	STRS Non-Instructional							
3220	PERS Non-Instructional							
2101	Non-Instructional Classified	27,520	24,998	29,454	26,895	27,839	-1,615	-5.48%
2114	NI Classified-Educ Incentive	0	148	150	113	150	0	0.00%
2304	Hourly Professional Experts	5,264	5,199	9,304	5,348	9,342	38	0.41%
	3220 Total >	32,784	30,345	38,908	32,356	37,331	-1,577	-4.05%
3310	OASDI (FICA) Instructional							
2303	Hourly Overtime	0	7	0	0	0	0	0.00%
	3310 Total >	0	7	0	0	0	0	0.00%
3320	OASDI (FICA) Non-Instructional							
2101	Non-Instructional Classified	9,264	8,413	9,729	8,893	9,158	-571	-5.87%
2114	NI Classified-Educ Incentive	62	50	50	37	50	0	0.00%
2303	Hourly Overtime	86	59	124	310	124	0	0.00%
2304	Hourly Professional Experts	2,859	2,817	3,073	2,817	3,073	0	0.00%
2308	Substitutes for Classified	0	527	2,170	122	2,170	0	0.00%
	3320 Total >	12,271	11,866	15,146	12,179	14,575	-571	-3.77%
3330	Medicare Instructional							
2303	Hourly Overtime	0	2	0	0	0	0	0.00%
	3330 Total >	0	2	0	0	0	0	0.00%
3340	Medicare Non-Instructional							
2101	Non-Instructional Classified	2,167	1,968	2,275	2,080	2,142	-133	-5.87%
2114	NI Classified-Educ Incentive	15	12	12	9	12	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary
Parking Fund (Fund 39)-Res/Unres

Print Date: Wednesday, June 17, 2015

Print Time: 2:25 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2303 Hourly Overtime	20	14	73	73	73	0	0.00%
2304 Hourly Professional Experts	669	659	719	659	719	0	0.00%
2308 Substitutes for Classified	175	496	508	422	508	0	0.00%
3340 Total >	3,045	3,148	3,587	3,241	3,454	-133	-3.72%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	91,708	91,708	91,708	0	0.00%
3400 Total >	0	0	91,708	91,708	91,708	0	0.00%
3510 SUI Instructional							
2303 Hourly Overtime	0	0	0	0	0	0	0.00%
3510 Total >	0	0	0	0	0	0	0.00%
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	1,644	68	78	72	74	-5	-5.87%
2114 NI Classified-Educ Incentive	8	0	1	0	1	0	0.00%
2303 Hourly Overtime	12	0	1	2	1	0	0.00%
2304 Hourly Professional Experts	507	23	25	23	25	0	0.00%
2308 Substitutes for Classified	123	17	18	15	18	0	0.00%
3520 Total >	2,293	109	123	112	119	-5	-3.73%
3610 WC Instructional							
2303 Hourly Overtime	0	3	0	0	0	0	0.00%
3610 Total >	0	3	0	0	0	0	0.00%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	4,483	4,066	4,707	4,298	4,431	-276	-5.87%
2114 NI Classified-Educ Incentive	30	24	24	18	24	0	0.00%
2302 Hourly Student Help	5	2	32	13	32	0	0.00%
2303 Hourly Overtime	42	144	60	150	60	0	0.00%
2304 Hourly Professional Experts	1,383	1,363	1,487	1,363	1,487	0	0.00%
2308 Substitutes for Classified	363	1,027	1,050	873	1,050	0	0.00%
3620 Total >	6,305	6,627	7,360	6,715	7,084	-276	-3.75%
3900 Other Benefits							
3xxx Total >	56,700	52,107	156,833	146,311	154,270	-2,562	-1.63%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	6,618	951	10,000	9,118	12,000	2,000	20.00%
4515 EOC Planning Supplies	0	246	500	0	250	-250	-50.00%

Object Analysis (Detail)
Expense by Object - Summary
Parking Fund (Fund 39)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4525	Office Supplies	2,139	2,031	3,500	2,848	3,500	0	0.00%
4553	Uniforms (Parking, Athletics)	1,507	1,479	1,500	481	1,500	0	0.00%
4500 Total >		10,263	4,706	15,500	12,447	17,250	1,750	11.29%
4xxx Total >		10,263	4,706	15,500	12,447	17,250	1,750	11.29%
5100 Contracts								
5180	Contract Services	0	0	10,000	0	1,500	-8,500	-85.00%
5100 Total >		0	0	10,000	0	1,500	-8,500	-85.00%
5200 Travel and Conference Expenses								
5220	Conference Attendance & Related Expenses	400	0	500	0	500	0	0.00%
5200 Total >		400	0	500	0	500	0	0.00%
5500 Utilities and Housekeeping Services								
5505	Gasoline & Oil	1,671	1,398	3,000	1,356	2,000	-1,000	-33.33%
5528	Mobile Phone	1,167	938	2,000	1,086	2,000	0	0.00%
5500 Total >		2,837	2,336	5,000	2,443	4,000	-1,000	-20.00%
5600 Rents, Leases and Repairs								
5620	Maintenance Agreement	0	444	1,000	444	1,000	0	0.00%
5630	Equipment Repair	3,786	4,819	6,700	1,213	5,000	-1,700	-25.37%
5632	Road/Pavement Repair	1,721	2,831	35,916	1,320	17,133	-18,783	-52.30%
5660	Sign Maintenance/Repair	1,374	344	5,500	385	2,500	-3,000	-54.55%
5600 Total >		6,881	8,438	49,116	3,362	25,633	-23,483	-47.81%
5xxx Total >		10,118	10,774	64,616	5,804	31,633	-32,983	-51.04%
6400 Capital Equipment - New								
6404	Equipment Purchase - New	26,292	11,117	15,000	49,112	25,000	10,000	66.67%
6425	Non-Instructional Equipment - Replacement	414	10,328	13,000	5,201	5,000	-8,000	-61.54%
6400 Total >		26,706	21,445	28,000	54,313	30,000	2,000	7.14%
6xxx Total >		26,706	21,445	28,000	54,313	30,000	2,000	7.14%
7300 Interfund Transfers - Out								
7309	Health & Welfare Interfund Transfer Out	94,124	82,012	0	0	0	0	0.00%
7321	Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%
7300 Total >		94,124	82,012	14,700	0	14,700	0	0.00%
7xxx Total >		94,124	82,012	14,700	0	14,700	0	0.00%

Parking Fund (Fund 39)-Res/Unres

407,370	387,654	525,000	441,261	484,000	-40,999	-7.81%
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Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	407,370	387,654	525,000	441,261	484,000	-40,999	-7.81%

Exhibit F

Self Insurance

Object Analysis (Detail)
Revenue by Object - Summary
Self Insurance (Fund 35)-Res/Unres

Print Date: Wednesday, June 17, 2015

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues								
8807	URGF Budgeted in Self Insurance	0	0	5,135,038	1,724,383	5,294,286	159,248	3.10%
8808	RGF Budget in Self Insurance	0	0	616,845	446,800	678,914	62,069	10.06%
8811	Child Devt. Budget in self Insurance	0	0	114,636	105,083	68,781	-45,855	-40.00%
8819	Parking Budget in Self Insurance	0	0	91,708	68,781	91,708	0	0.00%
8822	Other Income	162,375	441,807	0	94,317	0	0	0.00%
8830	Student Ctr. Budget in Self Insurance	0	0	11,464	0	11,464	0	0.00%
8857	Interest on Fund Balance	8,086	0	0	0	0	0	0.00%
8870	Retiree Insurance Contribution	520,440	382,924	553,573	341,898	553,573	0	0.00%
8873	COBRA	64,519	9,137	30,000	42,088	30,000	0	0.00%
8800 Total >		755,419	833,868	6,553,264	2,823,349	6,728,726	175,462	2.68%
8860 Local Interest								
8857	Interest on Fund Balance	0	21,801	0	0	0	0	0.00%
8860 Total >		0	21,801	0	0	0	0	0.00%
8900 Other								
8985	Interfund Transfer - In (Fund 01 RGF)	545,030	431,528	0	0	0	0	0.00%
8986	Interfund Transfer - In (Fund 01)	5,363,807	4,990,380	0	0	0	0	0.00%
8988	Interfund Transfer - In (Fund 04)	141,186	100,875	0	0	0	0	0.00%
8989	Interfund Transfer - In (Fund 47)	11,765	0	0	0	0	0	0.00%
8990	Interfund Transfer - in (Fund 39)	94,124	82,012	0	0	0	0	0.00%
8900 Total >		6,155,912	5,604,796	0	0	0	0	0.00%
8xxx Total >		6,911,331	6,460,465	6,553,264	2,823,349	6,728,726	175,462	2.68%
Self Insurance (Fund 35)-Res/Unres		6,911,331	6,460,465	6,553,264	2,823,349	6,728,726	175,462	2.68%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	6,911,331	6,460,465	6,553,264	2,823,349	6,728,726	175,462	2.68%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Self Insurance (Fund 35)-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100	Non-Instructional Salaries, Regular Full-Time							
3220	PERS Non-Instructional							
3320	OASDI (FICA) Non-Instructional							
3340	Medicare Non-Instructional							
3400	Health and Welfare Benefits							
3450	H & W Payments	6,718,327	6,128,572	0	0	0	0	0.00%
3452	Self Insurance (Abatement)	-389,465	-294,509	0	0	0	0	0.00%
3455	Categorical assessed for OPEB	0	0	100,770	0	100,770	0	0.00%
	3400 Total >	6,328,862	5,834,063	100,770	0	100,770	0	0.00%
3620	WC Non-Instructional							
	3xxx Total >	6,328,862	5,834,063	100,770	0	100,770	0	0.00%
4500	Non-Instructional Supplies							
5100	Contracts							
5145	Temp. Contract Service	66,117	72,483	0	0	0	0	0.00%
5148	H&W Claim payments from Self Insurance	0	0	6,394,883	5,271,281	6,570,345	175,462	2.74%
	5100 Total >	66,117	72,483	6,394,883	5,271,281	6,570,345	175,462	2.74%
5700	Legal, Election and Audit Expenses							
5800	Other Services & Expense							
	5xxx Total >	66,117	72,483	6,394,883	5,271,281	6,570,345	175,462	2.74%
6400	Capital Equipment - New							
7300	Interfund Transfers - Out							
7318	Interfund Transfer Out - Non-Medical for Categ	0	0	57,611	0	57,611	0	0.00%
7321	Transfer Out to Unrestricted GF	1,418,580	1,750,000	2,241,207	1,000,000	0	-2,241,207	-100.00%
	7300 Total >	1,418,580	1,750,000	2,298,818	1,000,000	57,611	-2,241,207	-97.49%
	7xxx Total >	1,418,580	1,750,000	2,298,818	1,000,000	57,611	-2,241,207	-97.49%
Self Insurance (Fund 35)-Res/Unres		7,813,559	7,656,547	8,794,471	6,271,281	6,728,726	-2,065,745	-23.49%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
Print Time: 2:25 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	7,813,559	7,656,547	8,794,471	6,271,281	6,728,726	-2,065,745	-23.49%

Exhibit G

Workers Comp

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015
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Workers Comp Insurance-Res/Unres

Object

8800 Local Revenues

8822	Other Income
8857	Interest on Fund Balance

8800 Total >

8xxx Total >

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
0	0	0	0	20,000	20,000	0.00%
0	0	0	0	5,000	5,000	0.00%
0	0	0	0	25,000	25,000	0.00%
0	0	0	0	25,000	25,000	0.00%
0	0	0	0	25,000	25,000	0.00%

Workers Comp Insurance-Res/Unres

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	0	0	0	25,000	25,000	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Workers Comp Insurance-Res/Unres

Object

5100 Contracts

5180	Contract Services
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5100 Total >

5xxx Total >

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
0	0	0	0	60,000	60,000	0.00%
0	0	0	0	60,000	60,000	0.00%
0	0	0	0	60,000	60,000	0.00%
0	0	0	0	60,000	60,000	0.00%

Workers Comp Insurance-Res/Unres

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
Print Time: 2:27 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	0	0	0	60,000	60,000	0.00%

Exhibit H

OPEB

(Other Post Employment Benefits)

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015

Print Time: 2:27 PM

OPEB/Other Post Employment Benefits-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues								
8813	OPEB for Restricted Programs	0	0	0	0	100,770	100,770	0.00%
8800 Total >		0	0	0	0	100,770	100,770	0.00%
8xxx Total >		0	0	0	0	100,770	100,770	0.00%
OPEB/Other Post Employment Benefits-Res/Unres		0	0	0	0	100,770	100,770	0.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
Print Time: 2:27 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	0	0	0	100,770	100,770	0.00%

Exhibit I

Capital Projects

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, June 17, 2015

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Capital Projects Fund (CC) (Fund 14)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8100 Federal Revenues							
8600 State Revenues							
8618 Instructional Equipment & Library Material	0	0	879,347	0	0	-879,347	-100.00%
8629 Enrollment Fee Admin Allowance	11,240	0	0	0	0	0	0.00%
8660 Scheduled Maintenance	0	0	109,713	0	0	-109,713	-100.00%
8669 Contingency - Inst Equipment	0	0	0	0	841,632	841,632	0.00%
8600 Total >	11,240	0	989,060	0	841,632	-147,428	-14.91%
8800 Local Revenues							
8835 Application Processing Fee	8,230	870	1,000	0	1,000	0	0.00%
8852 Rents (Facilities)	18,364	142,594	88,837	208,173	0	-88,837	-100.00%
8857 Interest on Fund Balance	1,707	0	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	31,375	46,625	40,000	51,798	0	-40,000	-100.00%
8897 Fund 05 Subsidy from Fund 01	0	4,011	0	0	0	0	0.00%
8898 Local Grants	58,521	26,093	26,666	29,071	8,058	-18,608	-69.78%
8800 Total >	118,196	220,192	156,503	289,042	9,058	-147,445	-94.21%
8860 Local Interest							
8857 Interest on Fund Balance	0	4,291	0	0	0	0	0.00%
8860 Total >	0	4,291	0	0	0	0	0.00%
8900 Other							
8970 Transfer-In from Capital Outlay	250,000	0	0	0	0	0	0.00%
8900 Total >	250,000	0	0	0	0	0	0.00%
8xxx Total >	379,436	224,483	1,145,563	289,042	850,690	-294,873	-25.74%
Capital Projects Fund (CC) (Fund 14)-Res/Unres	379,436	224,483	1,145,563	289,042	850,690	-294,873	-25.74%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	379,436	224,483	1,145,563	289,042	850,690	-294,873	-25.74%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Capital Projects Fund (CC) (Fund 14)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
2300 Non-Instructional, Other than Regular Full-Time							
3320 OASDI (FICA) Non-Instructional							
2303 Hourly Overtime	7	0	0	0	0	0	0.00%
3320 Total >	7	0	0	0	0	0	0.00%
3340 Medicare Non-Instructional							
2303 Hourly Overtime	2	0	0	0	0	0	0.00%
3340 Total >	2	0	0	0	0	0	0.00%
3520 SUI Non-Instructional							
2303 Hourly Overtime	1	0	0	0	0	0	0.00%
3520 Total >	1	0	0	0	0	0	0.00%
3620 WC Non-Instructional							
2303 Hourly Overtime	3	0	0	0	0	0	0.00%
3620 Total >	3	0	0	0	0	0	0.00%
3xxx Total >	12	0	0	0	0	0	0.00%
4300 Instructional Supplies							
4312 Instructional Program Materials	11,240	0	0	0	0	0	0.00%
4300 Total >	11,240	0	0	0	0	0	0.00%
4500 Non-Instructional Supplies							
4525 Office Supplies	12,750	8,229	15,300	3,801	0	-15,300	-100.00%
4500 Total >	12,750	8,229	15,300	3,801	0	-15,300	#####
4xxx Total >	23,990	8,229	15,300	3,801	0	-15,300	#####
5100 Contracts							
5131 Engineering & Design Services	0	41,000	35,523	0	0	-35,523	-100.00%
5145 Temp. Contract Service	0	16,740	0	0	0	0	0.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
5180 Contract Services	28,995	12,920	0	0	0	0	0.00%
5100 Total >	28,995	70,660	63,203	0	27,680	-35,523	-56.20%
5400 Insurance							
5600 Rents, Leases and Repairs							
5601 Minor Capital Improvement/Renewal	979	0	0	0	0	0	0.00%
5620 Maintenance Agreement	19,705	17,417	10,700	0	0	-10,700	-100.00%
5621 Computer Hardware Maintenance	0	27,170	0	0	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Capital Projects Fund (CC) (Fund 14)-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5630	Equipment Repair	16,086	0	0	0	0	0	0.00%
5634	Building Repairs	0	30,930	109,713	61,300	0	-109,713	-100.00%
5637	Copier Equipment Lease	7,051	6,476	9,000	5,935	0	-9,000	-100.00%
5600 Total >		43,821	81,993	129,413	67,235	0	-129,413	#####
5700	Legal, Election and Audit Expenses							
5710	Legal (Advertising & Fees)	0	0	6,327	0	0	-6,327	-100.00%
5700 Total >		0	0	6,327	0	0	-6,327	#####
5800	Other Services & Expense							
5864	Technology/Infrastructure Contingency	0	0	110,584	29,970	0	-110,584	-100.00%
5800 Total >		0	0	110,584	29,970	0	-110,584	#####
5xxx Total >		72,816	152,653	309,527	97,205	27,680	-281,847	-91.06%
6100	Sites and Site Improvements							
6101	Parking Lot Maintenance	0	46,870	0	0	0	0	0.00%
6105	Building Renovation/Repair	0	0	57,691	0	0	-57,691	-100.00%
6100 Total >		0	46,870	57,691	0	0	-57,691	#####
6200	Building Improvements							
6400	Capital Equipment - New							
6404	Equipment Purchase - New	6,049	14,855	901,417	0	841,632	-59,785	-6.63%
6405	Instructional Equipment - New	57,570	7,874	99,503	0	8,058	-91,445	-91.90%
6408	Network Hardware	40,597	0	0	0	0	0	0.00%
6419	Network Hardware - NI Replacement	40,955	62,616	0	0	0	0	0.00%
6443	Technology Refreshment (08-09)	13,083	0	0	0	0	0	0.00%
6400 Total >		158,254	85,344	1,000,920	0	849,690	-151,230	-15.11%
6xxx Total >		158,254	132,214	1,058,611	0	849,690	-208,921	-19.74%
7200	Intra-Fund Transfers							
7300	Interfund Transfers - Out							
7310	Debt Service Fund Transfer-Out	0	1,054,861	0	0	0	0	0.00%
7321	Transfer Out to Unrestricted GF	504,000	795,302	400,000	400,000	0	-400,000	-100.00%
7322	Transfer out to Unrestricted GF	132,651	0	0	0	0	0	0.00%
7300 Total >		636,651	1,850,163	400,000	400,000	0	-400,000	#####
7xxx Total >		636,651	1,850,163	400,000	400,000	0	-400,000	#####
Capital Projects Fund (CC) (Fund 14)-Res/Unres		891,723	2,143,259	1,783,438	501,006	877,370	-906,068	-50.80%

Monterey Peninsula Community College District

Budget_1516T Tentative Budget Tentativ

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14-15 Actuals are as of May 31, 2015

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	891,723	2,143,259	1,783,438	501,006	877,370	-906,068	-50.80%

Exhibit I

Capital Projects

Object Analysis (Detail)
Revenue by Object - Summary

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Building Fund (Fund 48)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8600 State Revenues							
8800 Local Revenues							
8822 Other Income	0	333	0	0	0	0	0.00%
8800 Total >	0	333	0	0	0	0	0.00%
8860 Local Interest							
8857 Interest on Fund Balance	-42,099	56,627	25,000	0	20,000	-5,000	-20.00%
8860 Total >	-42,099	56,627	25,000	0	20,000	-5,000	-20.00%
8xxx Total >	-42,099	56,960	25,000	0	20,000	-5,000	-20.00%
Building Fund (Fund 48)-Res/Unres	-42,099	56,960	25,000	0	20,000	-5,000	-20.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	-42,099	56,960	25,000	0	20,000	-5,000	-20.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, June 17, 2015

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Building Fund (Fund 48)-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2300	Non-Instructional, Other than Regular Full-Time							
2304	Hourly Professional Experts	24	0	0	0	0	0	0.00%
	2300 Total >	24	0	0	0	0	0	0.00%
	2xxx Total >	24	0	0	0	0	0	0.00%
3340	Medicare Non-Instructional							
2304	Hourly Professional Experts	0	0	0	0	0	0	0.00%
	3340 Total >	0	0	0	0	0	0	0.00%
3520	SUI Non-Instructional							
2304	Hourly Professional Experts	-1	0	0	0	0	0	0.00%
	3520 Total >	-1	0	0	0	0	0	0.00%
3620	WC Non-Instructional							
2304	Hourly Professional Experts	1	0	0	0	0	0	0.00%
	3620 Total >	1	0	0	0	0	0	0.00%
	3xxx Total >	0	0	0	0	0	0	0.00%
5100	Contracts							
5173	Bond Program Mgmt	281,540	134,260	0	66,702	0	0	0.00%
5180	Contract Services	2,620,933	3,040,819	19,964	426,671	0	-19,964	-100.00%
	5100 Total >	2,902,473	3,175,080	19,964	493,373	0	-19,964	#####
5500	Utilities and Housekeeping Services							
5501	Electricity	2,172	0	0	0	0	0	0.00%
	5500 Total >	2,172	0	0	0	0	0	0.00%
5800	Other Services & Expense							
5804	Miscellaneous Expense	518	0	0	0	0	0	0.00%
	5800 Total >	518	0	0	0	0	0	0.00%
	5xxx Total >	2,905,163	3,175,080	19,964	493,373	0	-19,964	#####
6100	Sites and Site Improvements							
6105	Building Renovation/Repair	5,416,896	131,380	115,526	0	0	-115,526	-100.00%
	6100 Total >	5,416,896	131,380	115,526	0	0	-115,526	#####
6200	Building Improvements							
6205	Heating/Ventilation/Air Cond.	129,897	1,929,832	0	0	0	0	0.00%
6237	Preliminary Plans	385,035	1,493,561	0	0	0	0	0.00%
6268	Architect Fees	55,894	2,066,586	479,225	6,428	0	-479,225	-100.00%

Object Analysis (Detail)

Expense by Object - Summary

Building Fund (Fund 48)-Res/Unres

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Object

6269	New Construction
6273	Reconstruction

6200 Total >

6400 Capital Equipment - New

6404	Equipment Purchase - New
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6400 Total >

6xxx Total >

Building Fund (Fund 48)-Res/Unres

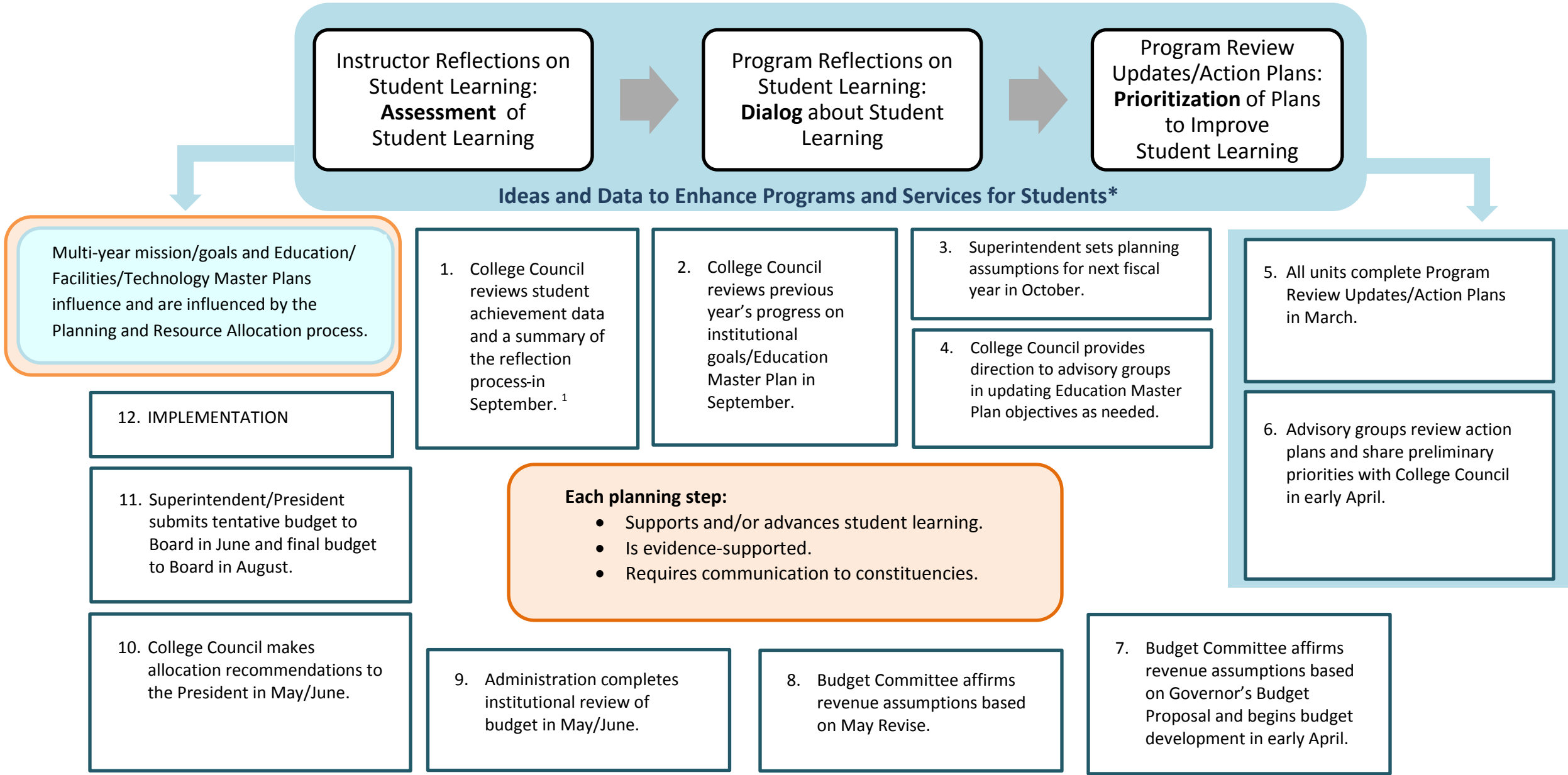
Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5,105,345	1,676,627	598,745	53,521	0	-598,745	-100.00%
22,500	0	0	0	0	0	0.00%
5,698,670	7,166,606	1,077,970	59,949	0	-1,077,970	#####
1,108,027	479,965	1,018,937	463,851	0	-1,018,937	-100.00%
1,108,027	479,965	1,018,937	463,851	0	-1,018,937	#####
12,223,593	7,777,952	2,212,433	523,800	0	-2,212,433	#####
15,128,780	10,953,031	2,232,397	1,017,173	0	-2,232,397	#####

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, June 17, 2015
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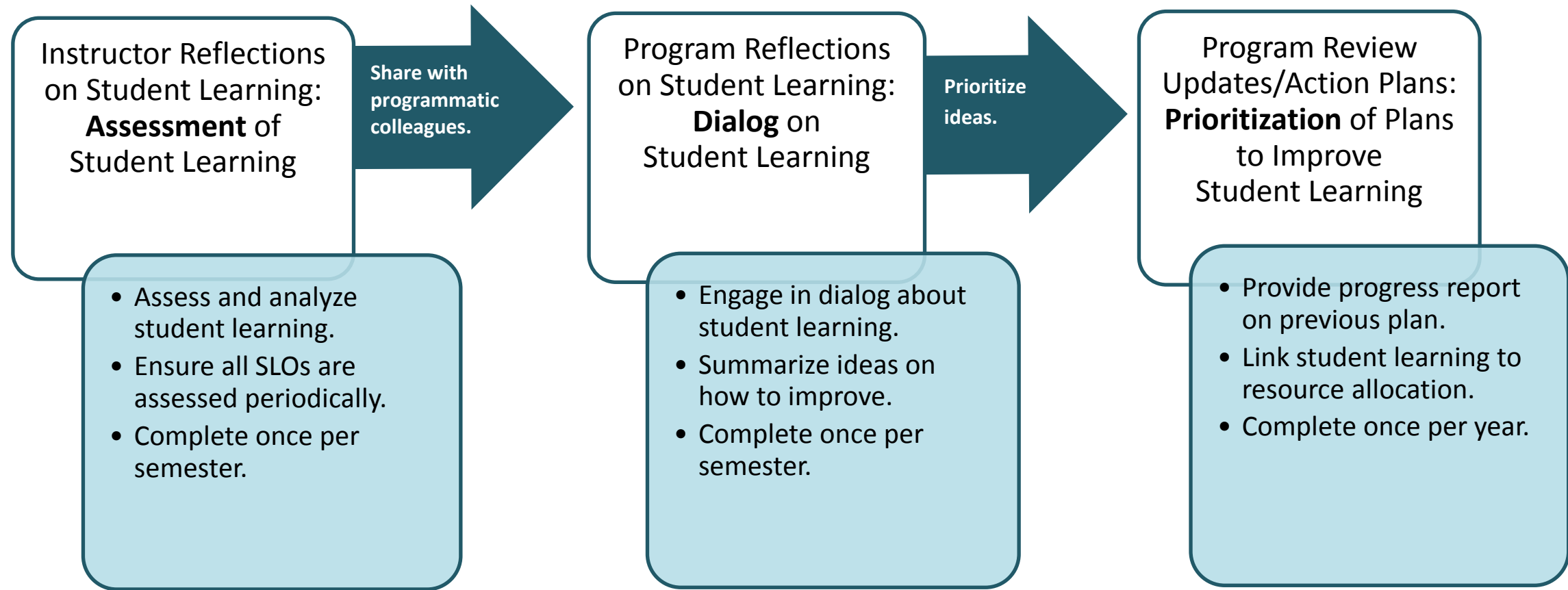
Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	15,128,780	10,953,031	2,232,397	1,017,173	0	-2,232,397	#####

Monterey Peninsula College Planning and Resource Allocation Process



*Please see attached page for further details.

Student Learning: Foundational to Planning and Resource Allocation



MPC President's Planning Assumptions – 2015/2016

In an effort to facilitate planning of the 2015/2016 schedules of classes and services, the following planning assumptions are provided. These assumptions are based on the anticipated 2015/2016 budget and its impact on district operations. It is noted that these planning assumptions are preliminary in that they are made prior to the release of the Governor's budget in January.

1. Planning must support the preparation and submission of MPC's Institutional Self-Study to the ACCJC and the ACCJC site visit in March 2016.
2. Though the passing of Prop 30 has resulted in the cessation of state-mandated budget reductions (so-called workload reductions), clearly the State of California is not using the existing Prop 30 revenue to restore base funding for community college districts. Most "new" funding has been made available for growth and selected categorically-funded initiatives like the Student Success and Support Plan (3SP). MPC has not been able to take advantage of the growth funding that is available. In fact, MPC has lost significant funding due to declining enrollments. Therefore, MPC must assume no new funding from the state and, at best, the same revenue projection from 2014-15. At worse, MPC will experience continued decline in enrollment.
3. Planning must be done to maximize our potential for gaining enrollment.
 - b. CSUMB: Partnerships with CSUMB that enable MPC to enroll students in 2+2 programs, initiate a concurrent enrollment model, and fill service gaps that exist at CSUMB (e.g., pre-college English and, potentially, foreign language).
 - c. Area High Schools: We must plan to maximize concurrent enrollment of qualified high school students in our service district. We must plan to capture a greater percentage of college-bound high school graduates from area high schools.
 - d. Program Expansion/Development: We must plan to expand or develop economically feasible CTE programs.
 - e. Basic Skills Instruction: One area of focus are those English as a Second Language courses/pathways that qualified for enhanced non-credit apportionment funding. We must also plan to integrate practices that are proven to be effective in assessment and course delivery to help students maximize their opportunities. Such practices will provide opportunities for our under-served and create a pipeline of success for students.
4. Class scheduling will be anchored by the MPC annual schedule. This document will serve as an invaluable tool for students, advisors/counselors, and other faculty so that useful planning is possible. Effective scheduling of the district courses is the key to financial solvency. The schedule needs to be scrutinized for efficiency and to maximize potential enrollments while reducing costs. The Marina Education Center is a key strength to increase enrollment. The Marina Education Center schedule must be maximized to facilitate students' educational plans to the maximum extent possible. In general, MPC will examine specific offerings to increase average class size as a means of promoting access and

enrollment, including the possibility of redirecting program resources to areas of greatest need. Enrollment demand will be met through redistribution of existing resources and enhanced efficiency.

5. Repeatability policies have created a gap in community needs and the availability of courses at MPC. The MPC Community Education program must increase its class offerings to meet this need and mitigate services lost due to policy changes.
6. A major goal of the 2015/2016 budget development process is to end deficit spending.
7. Successful negotiations with both labor units are required to facilitate institutional stability and end deficit spending in a manner that best serves the students, community, and employees.
8. The budget development process for 2015/2016 must reflect the anticipated budget parameters of the California community college system, including legislative guidelines, and fiscal conditions resulting from collective bargaining agreements.
9. The budget development process for 2015/2016 must reflect the anticipated budgetary impact of the Affordable Care Act (ACA). The college must plan to eliminate and, in rare cases, significantly reduce the additional cost anticipated by implementation of the ACA.
10. All staffing requests of all types of employees will continue to be examined to ensure the greatest efficiency.

MONTEREY PENINSULA COLLEGE

2014-2020 Institutional Goals and Supporting Objectives

Mission Statement

Monterey Peninsula College is an open-access institution that fosters student learning and achievement within its diverse community. MPC provides high quality instructional programs, services, and infrastructure to support the goals of students pursuing transfer, career training, basic skills, and lifelong learning opportunities.

Values Statement

To attain the mission of the college and enhance the intellectual, cultural, and economic vitality of our diverse community, MPC strives to:

- Cultivate collaboration to promote student success
- Recruit and retain highly qualified faculty and staff
- Provide students and staff with clean, accessible, attractive, and safe facilities
- Provide equipment and training sufficient to support student learning and achievement

Goal 1: Help students achieve their educational goals.

Objective 1.1: Create, delete and/or revise programs and curriculum to help students transfer or build job-related skills. [Meet SB 1440 and 440 requirements]

Objective 1.2: Develop and implement Student Success and Equity plans. [Student Success Initiative]

Objective 1.3: Continue to develop continuing education program encompassing community education, contract education, and workforce development. See *Strategic Initiative on Continuing Education*. [Community needs]

Objective 1.4: Provide essential support services for the Marina Education Center and the Seaside Public Safety Center. [Meet Accreditation standards]

Objective 1.5: Implement the online learning strategic plan that includes institutional support, protocols, and assessment. [Meet Accreditation standards.]

Objective 1.6: Maximize systematic participation in the Instructor and Program Reflections process for continuous quality improvement. [Meet Accreditation standards]

Objective 1.7: Review and revise scheduling processes to meet student needs and increase class size average. [Fiscal Stability]

Objective 1.8: Meet the college's Institution-Set Standards. [Meet Accreditation standards]

Goal 2: Establish and maintain fiscal stability.

Objective 2.1: Improve institutional efficiencies.

Objective 2.2: Create and implement a significant marketing plan.

Objective 2.3: Strategically improve and enhance enrollment and retention rates.

Objective 2.4: Develop and implement a plan to increase the number of international students.

Objective 2.5: Create opportunities to partner with public and private organizations.

Objective 2.6: Obtain extramural funding.

Goal 3: Review, revise, and communicate policies and procedures to support the college mission.

Objective 3.1: Review and revise Board policies and administrative procedures as needed.
[Accreditation]

Objective 3.2: Develop and distribute handbooks to clarify committee functions and shared governance processes.

Goal 4: Establish and maintain effective infrastructure to promote student learning and achievement.

Objective 4.1: Strengthen connectivity, security, and sustainability of technology infrastructure.
[Accreditation]

Objective 4.2: Implement an information management system. [Accreditation]

Objective 4.3: Develop funding and sustainability model for technology. [Accreditation]

Objective 4.4: Review and revise facilities plan. [Accreditation and Fiscal Stability]

Objective 4.5: Create and implement a human resources plan. [Accreditation, Fiscal Stability and Equity]

Objective 4.6: Update and implement the emergency response plan.