

**Monterey Peninsula College**

**Final Budget**

**Fiscal Year 2017-18**

*Board Approved*  
August 23, 2017

**Monterey Peninsula College**

**Final Budget**

**Fiscal Year 2017-2018**

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# *Executive Summary*

## *2017-2018 Final Budget*

### Introduction

The Final Budget is the District's spending plan from September 15 through June 30, 2018. On or before September 15, the Board is required to hold a public hearing and approve an Adopted Budget for the fiscal year. The Final Budget is based on "budget assumptions" developed from a number of sources including the 2017-18 State Budget, the Chancellor's Office and the Community College League of California

The following is a summary indicating the projected beginning balances (beginning balances are based on the current 2016-17 budgets and prior to year-end close and audit), 2017-18 Final Budgets, and projected ending balances for all funds maintained by the District:

<b>Summary of All Funds</b>				
<b>MPC 2017-2018 Final Budget</b>				
<u>Funds</u>	Beginning	Budgets		Ending
	Fund Balance	2017-2018		Fund
	<u>7/1/2017</u>	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
				<u>6/30/2018</u>
<b>General</b>				
Unrestricted	\$4,543,767	\$40,306,913	\$40,306,913	\$4,543,767
Restricted	\$0	\$10,456,521	\$10,456,521	\$0
<b>Special Revenue</b>				
Child Development - Unrestricted	\$0	\$204,600	\$204,600	\$0
Child Development - Restricted	\$0	\$429,737	\$429,737	\$0
Student Center	\$590,109	\$241,500	\$240,225	\$591,384
Parking	\$560,013	\$555,000	\$735,132	\$379,881
<b>Debt Service</b>				
Student Center	\$22,534	\$20,900	\$20,900	\$22,534
Debt Service	\$200,604	\$1,000	\$0	\$201,604
<b>Capital Projects</b>				
Building	\$9,537,578	\$120,000	\$115,110	\$9,542,468
Self Insurance	\$2,547,905	\$7,786,867	\$7,385,138	\$2,949,634
Other Post Employment Benefits (OPEB)	\$530,860	\$112,014	\$112,014	\$530,860
Worker Comp Insurance	\$148,111	\$22,100	\$92,000	\$78,211
<b>Fiduciary</b>				
Financial Aid	\$19,146	\$6,200,000	\$6,200,000	\$19,146
Associated Students	\$211,320	\$80,000	\$80,000	\$211,320
Scholarship and Loans	\$68,307	\$3,500,000	\$3,500,000	\$68,307
Trust Funds	\$348,636	\$2,135,000	\$2,135,000	\$348,636
Orr Scholarship	\$30,333	\$25,000	\$20,000	\$35,333
<b>Total</b>	<b>\$19,949,550</b>	<b>\$72,250,854</b>	<b>\$72,505,104</b>	<b>\$19,695,300</b>

Unrestricted General Fund revenue and expense budgets are balanced, resulting in an ending fund balance of \$4,543,767 this maintains 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 Governor's 2017-18 State Budget provides additional base funding of ~\$800,000 for MPC's Unrestricted General Fund, which can be used to address the increase costs and other needs of the District.

### **State Budget for California Community Colleges**

The Governor's State Budget continues to provide solid funding proposals for the community colleges. The State Budget includes a total investment in Proposition 98 to \$74.5 billion, an increase of \$2.6 billion over last year's Budget Act level.

#### **Major Program Changes:**

Apportionments – An increase of \$382 million Proposition 98 General Fund, which includes the following:

- An increase of \$183.6 million Proposition 98 General Fund to support increased community college operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part-time to full-time, and other general expenses.
- An increase of \$97.6 million Proposition 98 General Fund for 1.56-percent cost-of-living adjustment.
- An increase of \$76 million Proposition 98 General Fund to reflect the amounts earned back by community college districts that declined in enrollment during the previous three years.
- An increase of \$57.8 million Proposition 98 General Fund for enrollment growth of 1-percent.
- A decrease of \$33 million Proposition 98 General Fund to reflect unused growth provided in 2015-16.

The 2017-18 State Budget includes the following additional programmatic funding sources, most of which are grant programs:

- \$150 million one-time funding for community colleges to develop and implement "guided pathway" programs.
- \$25 million for a new CCC Completion Grant Program to provide grants up to \$2,000 to community college students who meet specified criteria.
- \$25 million for Full-Time Success Grant.
- \$10 million to provide all colleges with access to the Online Initiative's learning management system.
- \$6 million one-time funding to facilitate the development of the integrated library system for the community colleges.
- \$20 million for Innovation Award Program (one-time funds).
- \$10 million for Veterans Resources Centers (\$5 million one-time).
- \$11.3 million in one-time funds to provide Compton Community College District for the transition of Compton Community College from a learning center back to a community college.
- \$76.9 million for deferred maintenance or instructional equipment, with no match requirement (one-time funds).
- \$46.5 million for Proposition 39 energy efficient programs grants (one-time funds).
- \$16.9 million in Proposition 51 bond funds for initial design of 15 facilities projects.

- Chancellor's Office State Operations - \$618,000 General Fund and \$458,000 in reimbursement authority, for six new positions and funding for a second Deputy Chancellor, to support the Chancellor's priorities to provide greater leadership and technical assistance to community colleges and improve student outcomes.

### **Unrestricted General Fund**

The 2017-18 Final Budget is balanced, with no funds being borrowed from other funds. The balanced budget has been achieved by a reduction to operating budgets, efficiency through scheduling, vacancies, and reduced workers compensation rate and additional funds projected to the base apportionment revenue.

### **Challenges to be Addressed to Maintain Balanced Budgets**

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

- **Sustaining FTES:** Future loss in FTES, rebasing at a lower FTES would decrease the overall apportionment revenue received from the state. Enrollment management efforts to efficiently sustain FTES and capture future growth potential will help sustain balanced budgets.
- **PERS/STRS increases:** MPC retirement systems PERS and STRS have established rates that based on 2016-17 employee salaries will result in cumulative increased UGF expenses of approximately \$2.3M by 2019-20.
- **Health and Welfare increases:** MPC health and welfare is increasing approximately 5% or \$300K a year or more and is currently budgeted at \$22,700 per covered employee.
- **Affordable Care Act (ACA):** 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. This Final Budget uses the 2016-17 P2 FTES of 6,701 for the 2017-18 apportionment revenue projection.

**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 \$10.4M.

The following chart shows the 18 largest categorical programs and their respective funding level for the 2017-18 Final Budget:

	<b>2016-17</b>	<b>2017-18</b>	<b>Change</b>
Access Resource Center (DSP&S)	\$669,929	\$569,389	-\$100,540
CalWorks/TANF	\$246,551	\$199,503	-\$47,048
Enrollment Growth Nursing	\$142,600	\$142,600	\$0
Extended Opportunities Programs and Services (EOP&S)	\$942,356	\$1,008,823	\$66,467
Federal Work Study	\$151,539	\$151,539	\$0
Fire Training (Fees Supported)	\$190,278	\$190,200	-\$78
First 5 Monterey County Workforce Devt.	\$109,723	\$99,999	-\$9,724
Health Services	\$305,226	\$519,670	\$214,444
ITEST (National Science Foundation)	\$402,699	\$384,518	-\$18,181
Lottery	\$239,394	\$239,394	\$0
Marine Tech Mentor/Intern	\$103,759	\$56,400	-\$47,359
MATE Support Center	\$402,699	\$408,979	\$6,280
Math Science (TRIO)	\$376,701	\$408,962	\$32,261
Upward Bound (TRIO)	\$388,453	\$400,107	\$11,654
Student Support Services (TRIO)	\$294,916	\$303,227	\$8,311
Student Success - CR/NCR	\$1,625,872	\$2,338,633	\$712,761
Student Equity	\$608,102	\$671,485	\$63,383
Student Financial Aid Administration	\$245,736	\$355,864	\$110,128

### **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 expense budget of \$634,337 (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 \$100,000 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. A percentage of the Student Activity Coordinator salary and benefits is paid by the Student Center Fund and a percentage 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, 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 \$20,900.

### **Capital Projects**

Non-bond expenses for all major acquisition, construction and scheduled maintenance projects are accounted for in the Capital Projects Funds. Expenses are estimated at \$471,814 includes Scheduled Maintenance funds.

### **Building**

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. Total expense are budgeted at \$115,110 for the 17-18 Final Budget. Revenue of \$120K for interest income is budgeted resulting in a projected ending fund balance of \$9,542,468.

### **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 \$7,385,138 are budgeted for 2017-18.

### **Other Post Employment Benefits (OPEB)**

The District has an OPEB Unfunded Actuarial Accrued Liability of \$9.2 million. The District setup an irrevocable trust in the 15-16 FY. Two accounts were established with an outside banking institution in the transferring \$3 million into a balanced investment account and \$1 million into an associated liquidity account. This complies with GASB 43 rules for funding the liability and provides greater interest income to satisfy the liability. The District made the ARC (Annual Required Contribution) payment in the 16-17 FY and has budgeted for the ARC payment for the 17-18 FY.

### **Workers Comp**

The District is responsible for a small number of old workers compensation claims after it withdrew from a K12 workers compensation self insurance JPA. The workers compensation fund has been established to pay these old claims. The workers comp fund does not generate any revenue except for a small amount of interest income. The workers comp fund is funded through a transfer of funds when needed from the self insurance fund.

### **Fiduciary Funds**

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

<b><i>Conclusion</i></b>
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Addressing the Unrestricted General Fund structural deficit has been the top priority for the District. There have been ongoing expenses in the area of health and welfare, ongoing salary increase to employees, STRS and PERS increases. There is no transfer from other funds into the unrestricted general fund in this Final Budget. Potential budget savings in the areas of reduced operating budgets, efficiencies through scheduling, and reduced workers comp rates have been key factors in balancing the 2017-18 Final Budget.

The Final Budget for 2017-18 was developed using the best information at this time.

Positive year-end balances (reserves) are projected.



## Monterey Peninsula College

### 3-Year Comparison

	2014-2015	2015-2016	2016-2017	2017-2018	% >
	<u>Actual</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget to Final Budget</u>
<b>Unrestricted General Fund:</b>					
Income					
Federal	\$12,431	\$2,349	\$11,000	\$10,300	-6.4%
State	\$16,066,173	\$19,818,748	\$17,889,166	\$17,991,169	0.6%
Local	\$21,907,198	\$23,053,270	\$23,367,309	\$22,305,444	-4.5%
Total Income	<u>\$37,985,802</u>	<u>\$42,874,367</u>	<u>\$41,267,475</u>	<u>\$40,306,913</u>	-2.3%
Expense					
Academic Salaries	\$14,344,525	\$15,122,308	\$15,625,022	\$14,797,498	-5.3%
Classified Salaries	\$7,080,888	\$7,103,255	\$7,474,383	\$6,938,039	-7.2%
Fringe Benefits	\$8,931,276	\$10,376,392	\$11,078,792	\$11,499,691	3.8%
Books and Supplies	\$38,670	\$684,246	\$471,573	\$460,267	-2.4%
Operating	\$5,317,293	\$5,618,294	\$6,270,354	\$6,276,079	0.1%
Capital Outlay	\$269,634	\$502,044	\$178,079	\$165,756	-6.9%
Transfers	\$1,328,481	\$925,220	\$169,583	\$169,583	0.0%
Total Expenses	<u>\$37,310,767</u>	<u>\$40,331,759</u>	<u>\$41,267,787</u>	<u>\$40,306,913</u>	-2.3%
<b>Restricted General Fund:</b>					
Income					
Federal	\$2,397,694	\$2,586,223	\$2,939,030	\$2,385,267	-18.8%
State	\$4,252,371	\$5,896,847	\$9,380,718	\$6,499,202	-30.7%
Local	\$660,217	\$664,717	\$643,114	\$1,572,052	144.4%
Total Income	<u>\$7,310,282</u>	<u>\$9,147,787</u>	<u>\$12,962,862</u>	<u>\$10,456,521</u>	-19.3%
Expense					
Academic Salaries	\$1,821,513	\$1,864,901	\$2,332,175	\$2,174,330	-6.8%
Classified Salaries	\$1,270,157	\$1,508,598	\$1,979,006	\$1,783,674	-9.9%
Fringe Benefits	\$1,080,703	\$1,368,418	\$1,358,657	\$1,703,767	25.4%
Books and Supplies	\$560,524	\$414,131	\$420,631	\$459,071	9.1%
Operating	\$1,753,149	\$2,454,079	\$4,937,633	\$2,143,312	-56.6%
Capital Outlay	\$525,413	\$628,598	\$795,713	\$521,264	-34.5%
Transfers	\$298,823	\$909,070	\$1,139,047	\$1,671,103	46.7%
Total Expenses	<u>\$7,310,282</u>	<u>\$9,147,795</u>	<u>\$12,962,862</u>	<u>\$10,456,521</u>	-19.3%
<b>Unrestricted Child Development</b>					
Income	\$277,545	\$300,891	\$155,631	\$204,600	31.5%
Expense	\$277,545	\$242,388	\$155,631	\$204,600	31.5%
<b>Restricted Child Development</b>					
Income	\$283,249	\$347,894	\$439,166	\$429,737	-2.1%
Expense	\$283,249	\$347,894	\$439,166	\$429,737	-2.1%
<b>Student Center</b>					
Income	\$283,416	\$306,291	\$258,000	\$241,500	-6.4%
Expense	\$184,735	\$178,336	\$259,094	\$240,225	-7.3%

<b>Student Revenue Bond</b>					
Income	\$17,738	\$22,290	\$21,500	\$20,900	-2.8%
Expense	\$17,625	\$22,100	\$21,500	\$20,900	-2.8%
	2014-2015	2015-2016	2016-2017	2017-2018	% >
	<u>Actual</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget to Final Budget</u>
<b>Debt Service</b>					
Income	\$0	\$200,000	\$0	\$1,000	0.0%
Expense	\$0	\$0	\$0	\$0	0.0%
<b>Parking</b>					
Income	\$516,264	\$514,220	\$418,790	\$555,000	32.5%
Expense	\$483,640	\$438,039	\$418,790	\$735,132	75.5%
<b>Capital Projects</b>					
Income	\$460,330	\$398,102	\$1,333,637	\$53,702	-96.0%
Expense	\$978,028	\$391,235	\$884,253	\$471,814	-46.6%
<b>Self Insurance</b>					
Income	\$8,026,004	\$6,829,879	\$7,181,305	\$7,786,867	8.4%
Expense	\$7,006,368	\$7,132,675	\$8,985,831	\$7,385,138	-17.8%
<b>OPEB</b>					
Income	\$110,169	\$539,328	\$100,770	\$112,014	0.0%
Expense	\$0	\$4,000,000	\$112,014	\$112,014	0.0%
<b>Worker Comp Insurance</b>					
Income	\$22,377	\$101,905	\$25,000	\$22,100	-11.6%
Expense	\$668,017	\$94,563	\$97,500	\$92,000	-5.6%
<b>Financial Aid</b>					
Income	\$5,671,240	\$5,728,892	\$5,722,000	\$6,200,000	8.4%
Expense	\$5,686,573	\$5,727,197	\$5,722,000	\$6,200,000	8.4%
<b>Associated Students</b>					
Income	\$94,855	\$86,304	\$80,000	\$80,000	0.0%
Expense	\$53,434	\$57,287	\$80,000	\$80,000	0.0%
<b>Scholarship and Loans</b>					
Income	\$1,969,069	\$2,420,917	\$2,600,000	\$3,500,000	34.6%
Expense	\$1,987,565	\$2,351,635	\$2,600,000	\$3,500,000	34.6%
<b>Trust Funds</b>					
Income	\$736,254	\$1,388,135	\$2,530,000	\$2,135,000	-15.6%
Expense	\$613,731	\$1,016,597	\$2,530,000	\$2,135,000	-15.6%
<b>Orr Scholarship</b>					
Income	\$5,465	\$19,869	\$20,000	\$25,000	25.0%
Expense	\$6,165	\$16,785	\$20,000	\$20,000	0.0%
<b>Building Fund</b>					
Income	\$71,704	\$118,926	\$94,000	\$120,000	27.7%
Expense	\$1,468,642	\$13,667	\$429,418	\$115,110	-73.2%

# Unrestricted General Fund Highlights

2017-2018 Final Budget

## Revenues:

Total Unrestricted General Fund revenue budgeted for 2017-18 is \$40,306,913. This includes \$800,000 in additional state funding as proposed in the Governor's State Budget.

- **Apportionment** - The largest source of unrestricted revenue is referred to as Apportionment and is based on the size of a college. 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 2016-17 P2 of 6,700 is being used to calculate a base Apportionment revenue of \$38,112,620 for 2017-18 Final Budget. The projected apportionment assumes a COLA of 1.56%, additional \$800K to the base and no deficit coefficient.
- **Additional State Funding based on Governor's State Budget**
  - Ongoing - ~\$800,000
    - Base allocation increase – based on MPC FTES vs statewide FTES = ~\$800,000
- **Restoration and Growth** – MPC assumes a \$1.2M in partial restoration funding and no growth funding.
- **Part-Time Faculty Compensation** – The District has budgeted at \$188,801.
- **Lottery** – Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Lottery funds are budgeted at \$856,604.
- **Nonresident Fees** – The non-resident fee revenue for 2017-18 is budgeted at \$703,000. The new rate adopted by the board for 2017-18 is the State average of \$234 per unit, which is \$23 more than the MPC 2016-17 rate.

## Expenses:

Total Unrestricted General Fund Expenses are budgeted at \$40,306,913. 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 \$21,735,537. 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 31.931% for classified employees and 17.630% for academic employees. The employer rate for STRS increased 1.85% from last year, and the PERS rate increased by 1.65%.

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 10.22% and PERS rates to increase 12.03% 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 Final Budget increases the medical rate by 5% from 2016-17.

- **Books and Supplies** – This category is budgeted at \$445,397 for 2017-18.
- **Services and Operating** – Is at \$6,276,079 for the 2017-18 FY.
  1. **Utilities** – Total utility expenses (electricity, natural gas, water, waste disposal and sewage) are budgeted at \$935,486. Telephone expenses are budgeted at \$66,500. A decrease of \$13,600 from last fiscal year.
  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 \$243,466. 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** – \$2,395,100 is budgeted for Instructional Service Agreements (ISA.)
  4. **Travel** – The conference attendance and related travel budget is \$86,904 for 2017-18.
  5. **Legal Expenses** – Legal is budgeted at \$230,000.
  6. **Building Maintenance** – Minor capital improvements is budgeted at \$67,000.
  7. **Other Services & Expenses** – The total budgets here are similar to last year.
  8. **Contingencies** – Total general contingencies are \$16,080, including: \$6,580 for the Superintendent/President, \$8,000 total for vice presidents, \$1,500 total for deans.
- **Capital Outlay** – This category is budgeted at \$165,756.

- **Transfers** - Transfers to other funds are budgeted at \$169,583, the same as the prior year.

Child Development Fund	\$100,000
EOP&S	\$ 69,583

- **Other** - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$424,921 in the Unrestricted General Fund.

<b><i>Conclusion</i></b>
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Unrestricted General Fund Revenue and Expense budgets are balanced with no borrowing from other funds.

The Final Budget for 2017-18 was developed using the best information available at the time.

**Exhibit A**  
**Unrestricted General Fund**

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

Print Date: Monday, August 14, 2017  
Print Time: 5:39 PM

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8100 Federal Revenues</b>							
8105 VA Education - Reporting Fee	2,000	2,000	2,300	2,300	2,300	0	0.00%
8107 PELL Allowance	7,000	7,000	7,000	7,000	8,000	1,000	14.29%
8117 Forest Reserve	1,700	2,000	2,000	2,000	0	-2,000	-100.00%
<b>8100 Total &gt;</b>	<b>10,700</b>	<b>11,000</b>	<b>11,300</b>	<b>11,300</b>	<b>10,300</b>	<b>-1,000</b>	<b>-8.85%</b>
<b>8600 State Revenues</b>							
8602 Mandated Cost	190,000	182,000	742,000	742,000	182,035	-559,965	-75.47%
8629 Enrollment Fee Admin Allowance	55,887	56,000	63,091	63,091	62,080	-1,011	-1.60%
8634 Part Time Faculty	173,268	173,268	184,537	184,537	188,801	4,264	2.31%
8640 Part Time Faculty Office hours	2,715	2,715	0	0	0	0	0.00%
8665 Lottery	901,248	856,064	856,064	856,064	856,064	0	0.00%
8667 Prop 30 - EPA Funds	4,604,477	5,000,000	5,353,807	5,353,807	5,227,252	-126,555	-2.36%
8671 Home Owners Property Tax	0	85,000	85,000	85,000	86,904	1,904	2.24%
8672 Ongoing Base Allocation	0	2,020,115	0	0	0	0	0.00%
8673 One Time Block Grant	0	3,559,876	0	0	0	0	0.00%
8674 Ongoing Full Time Faculty	0	426,503	0	0	0	0	0.00%
8676 Revenue Shortfall	0	0	0	0	-74,387	-74,387	0.00%
<b>8600 Total &gt;</b>	<b>5,927,595</b>	<b>12,361,541</b>	<b>7,284,499</b>	<b>7,284,499</b>	<b>6,528,749</b>	<b>-755,750</b>	<b>-10.37%</b>
<b>8610 State Apportionment</b>							
8601 Apportionment	11,716,186	10,332,694	10,604,667	10,604,667	11,462,420	857,753	8.09%
<b>8610 Total &gt;</b>	<b>11,716,186</b>	<b>10,332,694</b>	<b>10,604,667</b>	<b>10,604,667</b>	<b>11,462,420</b>	<b>857,753</b>	<b>8.09%</b>
<b>8800 Local Revenues</b>							
8801 Secured Taxes	12,729,121	14,000,000	15,334,008	15,334,008	16,505,739	1,171,731	7.64%
8802 Unsecured Taxes	500,000	540,000	540,000	540,000	627,247	87,247	16.16%
8803 Prior Year Taxes	330,796	175,000	175,000	175,000	250,665	75,665	43.24%
8804 Supplemental Taxes	883,318	700,000	900,000	900,000	1,088,431	188,431	20.94%
8805 Athletic Ticket Sales	7,000	7,000	6,000	6,000	5,600	-400	-6.67%
8810 Transcripts	50,000	72,000	72,000	72,000	75,000	3,000	4.17%
8813 OPEB for Restricted Programs	75,000	0	0	0	0	0	0.00%
8814 Duplicate ID Cards	0	0	0	0	22,000	22,000	0.00%
8816 Non-Resident Tuition - MPC Campus	585,000	586,000	590,000	590,000	703,000	113,000	19.15%
8817 Old Non-Resident Tuition	0	3,000	0	0	0	0	0.00%
8820 NSF Checks	0	0	0	0	8,000	8,000	0.00%
8822 Other Income	35,000	0	0	0	0	0	0.00%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
8826 State Enrollment Fees	2,490,000	2,800,000	2,600,000	2,600,000	2,863,962	263,962	10.15%
8831 NSF Checks Collected	5,000	10,000	8,000	8,000	0	-8,000	-100.00%
8832 NSF Checks Service Charge	150	0	0	0	0	0	0.00%
8852 Rents (Facilities)	2,200	0	0	0	0	0	0.00%
8853 A/R Not Recorded	1,000	1,000	5,000	5,000	10,000	5,000	100.00%
8857 Interest on Fund Balance	20,000	15,000	0	0	80,000	80,000	0.00%
8858 Foundation for CC Lease	12,000	12,000	12,000	12,000	12,000	0	0.00%
8860 Go Print (Marina)	1,000	1,000	0	0	0	0	0.00%
8878 Student International Insurance	0	50,000	50,000	50,000	45,000	-5,000	-10.00%
8884 Return to Title IV	0	0	8,000	8,000	3,000	-5,000	-62.50%
8886 PE Fee	200	0	350	350	500	150	42.86%
8888 Library Materials	500	1,000	1,000	1,000	1,200	200	20.00%
8889 Library Fines/Dues	5,000	5,000	4,000	4,000	4,000	0	0.00%
8894 Bank Account Interest (FNB)	1,500	1,000	100	100	100	0	0.00%
<b>8800 Total &gt;</b>	<b>17,733,785</b>	<b>18,979,000</b>	<b>20,305,458</b>	<b>20,305,458</b>	<b>22,305,444</b>	<b>1,999,986</b>	<b>9.85%</b>
<b>8900 Other</b>							
8970 Transfer-In from Capital Outlay	400,000	0	0	0	0	0	0.00%
8998 Transfer In - From Self Insurance	2,241,207	0	2,031,765	2,031,765	0	-2,031,765	-100.00%
<b>8900 Total &gt;</b>	<b>2,641,207</b>	<b>0</b>	<b>2,031,765</b>	<b>2,031,765</b>	<b>0</b>	<b>-2,031,765</b>	<b>#####</b>
<b>8xxx Total &gt;</b>	<b>38,029,473</b>	<b>41,684,235</b>	<b>40,237,689</b>	<b>40,237,689</b>	<b>40,306,913</b>	<b>69,224</b>	<b>0.17%</b>
<b>General Fund (Fund 01)</b>	<b>38,029,473</b>	<b>41,684,235</b>	<b>40,237,689</b>	<b>40,237,689</b>	<b>40,306,913</b>	<b>69,224</b>	<b>0.17%</b>



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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	38,029,473	41,684,235	40,237,689	40,237,689	40,237,689	40,306,913	69,224	0.17%

\*\*Variance: Column 5 - Column 3.

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

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1100 Needs Description	73,406	73,406	0	0	0	0	0.00%
1101 Teaching	6,494,204	6,577,974	6,778,422	6,778,422	6,858,194	79,772	1.18%
1120 Faculty Salary Contingency	0	144,320	0	0	0	0	0.00%
1135 Faculty Temporary	0	0	63,011	63,011	0	-63,011	-100.00%
1155 Short Term Contract	0	0	74,900	74,900	0	-74,900	-100.00%
1185 One-Time 1.08% 015-16 Class/Mgr/Conf	0	518,988	0	0	0	0	0.00%
<b>1100 Total &gt;</b>	<b>6,567,610</b>	<b>7,314,688</b>	<b>6,916,333</b>	<b>6,916,333</b>	<b>6,858,194</b>	<b>-58,139</b>	<b>-0.84%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	635,452	567,630	673,620	673,620	836,045	162,425	24.11%
1203 Non-Teaching - Deans	566,594	577,790	603,541	603,541	655,370	51,829	8.59%
1215 Counselors	511,910	403,780	297,435	297,435	316,530	19,095	6.42%
1220 Division/Department Chairs	444,578	451,175	466,649	466,649	424,526	-42,123	-9.03%
1225 Academic Senate Officers	44,708	37,381	34,090	34,090	36,017	1,927	5.65%
1230 CTA Reassigned Time	28,778	29,448	19,302	19,302	14,075	-5,227	-27.08%
1235 Reassigned Time	346,612	351,314	362,092	362,092	295,548	-66,544	-18.38%
1240 Librarians	216,690	230,271	287,914	287,914	245,390	-42,524	-14.77%
1260 Administrative Salary Contingency	0	13,088	0	0	0	0	0.00%
1275 Non-Teaching Stipend	6,470	0	13,000	13,000	14,135	1,135	8.73%
<b>1200 Total &gt;</b>	<b>2,801,792</b>	<b>2,661,876</b>	<b>2,757,644</b>	<b>2,757,644</b>	<b>2,837,637</b>	<b>79,993</b>	<b>2.90%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	3,328,807	3,328,807	3,313,807	3,313,807	3,137,053	-176,754	-5.33%
1302 Hourly Teaching - Early Spring	91,341	91,341	91,341	91,341	66,100	-25,241	-27.63%
1303 Hourly Teaching - Summer	730,000	730,000	724,000	724,000	652,579	-71,421	-9.86%
1304 Hourly Teaching - Substitutes	57,200	57,200	57,200	57,200	86,300	29,100	50.87%
1305 Hourly Teaching - Retirees	20,700	0	0	0	0	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	69,426	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	28,000	28,000	28,000	28,000	43,025	15,025	53.66%
1326 Hrly Teaching - Flex Time	120,000	100,000	120,000	120,000	165,200	45,200	37.67%
1328 Grading Factor	101,619	101,619	101,619	101,619	97,019	-4,600	-4.53%
1329 Grading Factor - Contract	0	0	0	0	900	900	0.00%
1335 Hrly Inst - contract employee	512,000	562,700	557,290	557,290	519,677	-37,613	-6.75%
1344 Sub's for Faculty Interviews	10,000	2,000	1,000	1,000	0	-1,000	-100.00%
<b>1300 Total &gt;</b>	<b>4,999,667</b>	<b>5,071,093</b>	<b>4,994,257</b>	<b>4,994,257</b>	<b>4,767,853</b>	<b>-226,404</b>	<b>-4.53%</b>

\*\*Variance: Column 5 - Column 3.



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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
2403 Professional Experts (Instructional)	66,654	67,668	67,668	67,668	68,859	1,191	1.76%
2404 Hourly Temporary	6,358	6,358	6,358	6,358	2,279	-4,079	-64.16%
2405 Summer	7,000	9,871	9,871	9,871	9,871	0	0.00%
2408 Substitute	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>2400 Total &gt;</b>	<b>531,960</b>	<b>532,603</b>	<b>561,612</b>	<b>561,612</b>	<b>485,746</b>	<b>-75,867</b>	<b>-13.51%</b>
<b>2xxx Total &gt;</b>	<b>7,092,665</b>	<b>7,541,134</b>	<b>7,179,647</b>	<b>7,179,647</b>	<b>6,938,039</b>	<b>-241,609</b>	<b>-3.37%</b>
<b>3110 STRS Instructional</b>							
1100 Needs Description	6,974	6,974	0	0	0	0	0.00%
1101 Teaching	570,219	697,705	951,673	951,673	978,153	26,479	2.78%
1135 Faculty Temporary	0	0	9,092	9,092	0	-9,092	-100.00%
1155 Short Term Contract	0	0	10,808	10,808	0	-10,808	-100.00%
1301 Hourly Teaching - Fall/Spring	295,601	357,191	421,969	421,969	452,680	30,711	7.28%
1302 Hourly Teaching - Early Spring	8,112	9,801	11,117	11,117	10,259	-858	-7.71%
1303 Hourly Teaching - Summer	64,822	78,328	91,286	91,286	94,170	2,884	3.16%
1304 Hourly Teaching - Substitutes	5,079	6,138	7,196	7,196	12,453	5,257	73.05%
1305 Hourly Teaching - Retirees	1,838	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	2,486	3,004	3,523	3,523	6,208	2,685	76.21%
1326 Hrly Teaching - Flex Time	10,656	10,730	15,096	15,096	23,839	8,743	57.92%
1328 Grading Factor	9,023	10,904	12,784	12,784	13,999	1,215	9.51%
1335 Hrly Inst - contract employee	45,464	60,380	70,155	70,155	74,991	4,836	6.89%
1344 Sub's for Faculty Interviews	888	215	126	126	0	-126	-100.00%
2402 Hourly, Part Time, Permanent	0	1,179	1,179	1,179	0	-1,179	-100.00%
<b>3110 Total &gt;</b>	<b>1,021,161</b>	<b>1,242,548</b>	<b>1,606,003</b>	<b>1,606,003</b>	<b>1,666,752</b>	<b>60,749</b>	<b>3.78%</b>
<b>3120 STRS Non-Instructional</b>							
1202 Non-Teaching - Executives	56,428	60,907	97,203	97,203	99,107	1,904	1.96%
1203 Non-Teaching - Deans	16,802	19,418	18,752	18,752	41,793	23,041	122.87%
1215 Counselors	41,542	38,752	35,691	35,691	38,228	2,537	7.11%
1220 Division/Department Chairs	39,478	48,411	66,206	66,206	61,259	-4,947	-7.47%
1225 Academic Senate Officers	3,970	4,011	4,919	4,919	5,197	278	5.65%
1230 CTA Reassigned Time	2,556	2,415	2,785	2,785	2,031	-754	-27.08%
1235 Reassigned Time	30,779	37,696	51,310	51,310	42,648	-8,663	-16.88%
1240 Librarians	19,242	24,708	41,546	41,546	35,410	-6,136	-14.77%
1275 Non-Teaching Stipend	575	0	1,635	1,635	1,077	-558	-34.13%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15		Budget 15-16		Budget 16-17		Budget 17-18		Variance**	Variance** (%)
1401	17,906	16,285	27,230	27,230	26,119				-1,111	-4.08%
1402	510	457	1,155	1,155	1,154				-1	-0.07%
1403	2,754	3,083	5,683	5,683	3,319				-2,364	-41.59%
1408	189	189	289	289	0				-289	-100.00%
1409	0	5,447	6,386	6,386	3,608				-2,778	-43.50%
2101	0	0	0	0	4,249				4,249	0.00%
2304	0	0	0	0	6,481				6,481	0.00%
5202	1,411	1,649	0	0	0				0	0.00%
5209	567	825	0	0	0				0	0.00%
	<b>234,709</b>	<b>264,253</b>	<b>360,789</b>	<b>360,789</b>	<b>371,680</b>				<b>10,890</b>	<b>3.02%</b>
<b>3120 Total &gt;</b>										
<b>3210 PERS Instructional</b>										
1101	10,469	10,537	13,963	13,963	14,745				782	5.60%
2201	132,816	136,213	135,815	135,815	152,965				17,150	12.63%
2203	14,628	10,238	1,224	1,224	14,873				13,649	###
2402	15,830	22,692	27,928	27,928	24,611				-3,317	-11.88%
2405	0	0	0	0	2,150				2,150	0.00%
	<b>173,743</b>	<b>179,680</b>	<b>178,930</b>	<b>178,930</b>	<b>209,344</b>				<b>30,415</b>	<b>17.00%</b>
<b>3220 Total &gt;</b>										
<b>3220 PERS Non-Instructional</b>										
1202	0	17,826	0	0	33,623				33,623	0.00%
1203	53,138	54,271	73,423	73,423	66,779				-6,645	-9.05%
1215	5,191	5,050	7,781	7,781	8,016				235	3.02%
1230	0	822	822	822	0				-822	-100.00%
1275	0	0	0	0	1,504				1,504	0.00%
2101	834,905	813,574	917,899	917,899	949,567				31,668	3.45%
2102	113,151	115,954	142,736	142,736	162,717				19,981	14.00%
2103	22,460	22,153	28,867	28,867	29,865				999	3.46%
2104	73,633	88,619	72,087	72,087	110,542				38,455	53.35%
2301	0	3,303	3,303	3,303	4,198				895	27.11%
2304	54	54	0	0	0				0	0.00%
2306	2,500	2,500	0	0	1,200				1,200	0.00%
	<b>1,105,032</b>	<b>1,124,125</b>	<b>1,246,918</b>	<b>1,246,918</b>	<b>1,368,012</b>				<b>121,094</b>	<b>9.71%</b>
<b>3220 Total &gt;</b>										
<b>3310 OASDI (FICA) Instructional</b>										
1101	5,514	5,514	5,574	5,574	5,886				312	5.60%
2201	43,869	44,809	37,799	37,799	42,092				4,294	11.36%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
2203 Supervisor (Instructional)	4,832	3,368	403	403	403	4,093	3,690	916.48%
2402 Hourly, Part Time, Permanent	5,229	7,465	10,567	10,567	10,567	6,772	-3,794	-35.91%
2403 Professional Experts (Instructional)	0	0	0	0	0	3	3	0.00%
2405 Summer	0	0	0	0	0	180	180	0.00%
<b>3310 Total &gt;</b>	<b>59,443</b>	<b>61,157</b>	<b>54,342</b>	<b>54,342</b>	<b>54,342</b>	<b>59,027</b>	<b>4,685</b>	<b>8.62%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>								
1202 Non-Teaching - Executives	0	9,329	10,057	10,057	10,057	9,252	-805	-8.00%
1203 Non-Teaching - Deans	22,851	22,926	23,910	23,910	23,910	22,676	-1,234	-5.16%
1215 Counselors	2,734	2,643	3,106	3,106	3,106	3,200	94	3.02%
1230 CTA Reassigned Time	0	430	430	430	430	0	-430	-100.00%
1275 Non-Teaching Stipend	0	0	0	0	0	414	414	0.00%
2101 Non-Instructional Classified	275,791	267,668	254,260	254,260	254,260	254,277	17	0.01%
2102 Managers	37,373	38,145	39,278	39,278	39,278	44,776	5,498	14.00%
2103 Supervisors	7,418	7,287	7,943	7,943	7,943	8,218	275	3.46%
2104 Confidential	24,321	29,152	20,410	20,410	20,410	30,419	10,009	49.04%
2301 Hourly Part Time, Permanent	0	1,086	1,629	1,629	1,629	1,155	-474	-29.08%
2303 Hourly Overtime	3,434	3,434	3,249	3,249	3,249	3,078	-171	-5.26%
2304 Hourly Professional Experts	18	18	0	0	0	0	0	0.00%
2306 Hourly Temporary	1,000	1,000	0	0	0	260	260	0.00%
2308 Substitutes for Classified	217	0	0	0	0	2	2	0.00%
3950 Retirement Incentive	0	3,229	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>375,159</b>	<b>386,348</b>	<b>364,272</b>	<b>364,272</b>	<b>364,272</b>	<b>377,727</b>	<b>13,455</b>	<b>3.69%</b>
<b>3330 Medicare Instructional</b>								
1100 Needs Description	1,064	1,064	0	0	0	0	0	0.00%
1101 Teaching	89,750	90,950	93,142	93,142	93,142	99,730	6,587	7.07%
1135 Faculty Temporary	0	0	914	914	914	0	-914	-100.00%
1155 Short Term Contract	0	0	1,086	1,086	1,086	0	-1,086	-100.00%
1301 Hourly Teaching - Fall/Spring	48,270	48,285	48,068	48,068	48,068	45,498	-2,570	-5.35%
1302 Hourly Teaching - Early Spring	1,325	1,326	1,326	1,326	1,326	1,031	-295	-22.26%
1303 Hourly Teaching - Summer	10,593	10,593	10,506	10,506	10,506	9,463	-1,043	-9.93%
1304 Hourly Teaching - Substitutes	829	829	830	830	830	1,252	422	50.84%
1305 Hourly Teaching - Retirees	300	0	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	406	406	406	406	406	624	218	53.69%
1326 Hrly Teaching - Flex Time	1,740	1,450	1,740	1,740	1,740	2,398	658	37.82%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
1328 Grading Factor	1,473	1,473	1,473	1,473	1,406	-67	-4.55%
1335 Hrly Inst - contract employee	7,423	8,160	8,087	8,087	7,542	-545	-6.74%
1344 Sub's for Faculty Interviews	145	29	15	15	0	-15	-100.00%
2201 Instructional Aid	10,260	10,480	8,840	8,840	9,844	1,004	11.36%
2203 Supervisor (Instructional)	1,130	788	94	94	957	863	916.48%
2402 Hourly, Part Time, Permanent	6,107	6,128	5,914	5,914	5,637	-277	-4.68%
2403 Professional Experts (Instructional)	966	981	982	982	809	-173	-17.62%
2404 Hourly Temporary	92	92	92	92	33	-59	-64.29%
2405 Summer	102	144	144	144	476	332	230.56%
2408 Substitute	14	14	15	15	15	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	52	52	0.00%
5209 Automobile Allowance	0	0	0	0	35	35	0.00%
<b>3330 Total &gt;</b>	<b>181,989</b>	<b>183,192</b>	<b>183,674</b>	<b>183,674</b>	<b>186,802</b>	<b>3,128</b>	<b>1.70%</b>

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3340 Medicare Non-Instructional</b>							
1202 Non-Teaching - Executives	9,214	8,231	9,767	9,767	12,123	2,355	24.11%
1203 Non-Teaching - Deans	8,216	8,378	8,751	8,751	9,502	750	8.57%
1215 Counselors	5,945	4,377	4,313	4,313	4,590	277	6.42%
1220 Division/Department Chairs	6,446	6,542	6,766	6,766	6,156	-611	-9.03%
1225 Academic Senate Officers	648	542	494	494	522	28	5.65%
1230 CTA Reassigned Time	417	427	280	280	204	-76	-27.08%
1235 Reassigned Time	4,546	4,655	4,796	4,796	4,285	-511	-10.65%
1240 Librarians	3,142	3,339	4,175	4,175	3,538	-617	-14.77%
1275 Non-Teaching Stipend	94	0	0	0	97	97	0.00%
1401 Hourly Non-Teaching - Fall/Spring	2,924	2,481	3,160	3,160	3,162	2	0.07%
1402 Hourly Non-Teaching - Early Spring	90	75	148	148	145	-3	-2.03%
1403 Hourly Non-Teaching - Summer	486	530	943	943	382	-561	-59.50%
1408 Hourly Non-Teaching - Governance Cmte.	33	33	33	33	0	-33	-100.00%
1409 Mandatory Trng. For Adjuncts	0	736	736	736	363	-373	-50.68%
2101 Non-Instructional Classified	64,500	63,253	60,017	60,017	60,470	453	0.75%
2102 Managers	8,741	8,921	9,186	9,186	10,472	1,286	14.00%
2103 Supervisors	1,735	1,704	1,858	1,858	1,922	64	3.46%
2104 Confidential	5,688	6,818	4,773	4,773	7,114	2,340	49.03%
2301 Hourly Part Time, Permanent	1,243	1,115	970	970	886	-84	-8.66%
2303 Hourly Overtime	803	803	761	761	689	-72	-9.51%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
2304 Hourly Professional Experts	4	4	0	0	651	651	0.00%
2306 Hourly Temporary	574	545	546	546	524	-22	-4.03%
2308 Substitutes for Classified	339	75	75	75	58	-17	-22.67%
3950 Retirement Incentive	0	755	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	249	318	0	0	0	0	0.00%
5209 Automobile Allowance	107	142	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>126,184</b>	<b>124,799</b>	<b>122,549</b>	<b>122,549</b>	<b>127,874</b>	<b>5,324</b>	<b>4.34%</b>
<b>3400 Health and Welfare Benefits</b>							
3416 Vision	33,728	33,976	33,976	33,976	33,976	0	0.00%
3417 Dental	375,904	378,668	378,688	378,688	378,688	0	0.00%
3418 Life Insurance	36,168	36,429	36,429	36,429	36,429	0	0.00%
3419 Long Term Disability Insurance	20,672	20,824	20,824	20,824	20,824	0	0.00%
3430 Non-Medical for Categoricals (Abatement)	-57,611	-66,271	-66,271	-66,271	-66,271	0	0.00%
3450 H & W Payments	5,135,038	5,346,638	5,895,434	5,895,434	6,170,952	275,518	4.67%
<b>3400 Total &gt;</b>	<b>5,543,899</b>	<b>5,750,264</b>	<b>6,299,080</b>	<b>6,299,080</b>	<b>6,574,598</b>	<b>275,518</b>	<b>4.37%</b>
<b>3510 SUI Instructional</b>							
1100 Needs Description	37	37	0	0	0	0	0.00%
1101 Teaching	3,247	3,289	3,318	3,318	3,439	121	3.64%
1135 Faculty Temporary	0	0	32	32	0	-32	-100.00%
1155 Short Term Contract	0	0	37	37	0	-37	-100.00%
1301 Hourly Teaching - Fall/Spring	1,663	1,682	1,676	1,676	1,581	-95	-5.67%
1302 Hourly Teaching - Early Spring	45	47	48	48	35	-13	-27.08%
1303 Hourly Teaching - Summer	371	370	369	369	329	-40	-10.89%
1304 Hourly Teaching - Substitutes	29	29	29	29	44	15	51.72%
1305 Hourly Teaching - Retirees	10	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	14	14	14	14	23	9	64.29%
1326 Hrly Teaching - Flex Time	60	50	6,000	6,000	85	-5,915	-98.58%
1328 Grading Factor	51	50	50	50	48	-2	-4.00%
1335 Hrly Inst - contract employee	255	283	280	280	264	-16	-5.83%
1344 Sub's for Faculty Interviews	5	1	1	1	0	-1	-100.00%
2201 Instructional Aid	354	361	305	305	339	35	11.36%
2203 Supervisor (Instructional)	39	27	3	3	33	30	916.48%
2402 Hourly, Part Time, Permanent	211	211	204	204	194	-10	-4.68%
2403 Professional Experts (Instructional)	33	34	35	35	27	-8	-22.86%

\*\*Variance: Column 5 - Column 3.



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Object	Budget 14-15		Budget 15-16		Budget 16-17		Budget 16-17		Budget 17-18		Variance**	Variance** (%)
2404 Hourly Temporary	3	3	3	4	4	4	4	4	1	1	-3	-75.00%
2405 Summer	4	5	5	5	5	5	5	5	5	5	0	0.00%
2408 Substitute	1	1	1	1	1	1	1	1	1	1	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	0	0	0	0	2	2	2	0.00%
5209 Automobile Allowance	0	0	0	0	0	0	0	0	1	1	1	0.00%
<b>3510 Total &gt;</b>	<b>6,431</b>	<b>6,495</b>	<b>6,495</b>	<b>12,412</b>	<b>12,412</b>	<b>12,412</b>	<b>12,412</b>	<b>12,412</b>	<b>6,452</b>	<b>6,452</b>	<b>-5,960</b>	<b>-48.02%</b>
<b>3520 SUI Non-Instructional</b>												
1202 Non-Teaching - Executives	318	284	337	337	337	337	337	337	418	418	82	24.23%
1203 Non-Teaching - Deans	283	289	302	302	302	302	302	302	324	324	23	7.52%
1215 Counselors	256	202	149	149	149	149	149	149	158	158	10	6.42%
1220 Division/Department Chairs	222	226	233	233	233	233	233	233	212	212	-21	-9.03%
1225 Academic Senate Officers	22	19	17	17	17	17	17	17	18	18	1	5.65%
1230 CTA Reassigned Time	14	15	10	10	10	10	10	10	7	7	-3	-27.08%
1235 Reassigned Time	173	176	181	181	181	181	181	181	148	148	-33	-18.38%
1240 Librarians	108	115	144	144	144	144	144	144	123	123	-21	-14.77%
1275 Non-Teaching Stipend	3	0	65	65	65	65	65	65	7	7	-58	-88.71%
1401 Hourly Non-Teaching - Fall/Spring	102	86	2,552	2,552	2,552	2,552	2,552	2,552	110	110	-2,442	-95.69%
1402 Hourly Non-Teaching - Early Spring	3	3	15	15	15	15	15	15	5	5	-10	-66.67%
1403 Hourly Non-Teaching - Summer	17	19	108	108	108	108	108	108	14	14	-94	-87.04%
1408 Hourly Non-Teaching - Governance Cmte.	1	1	1	1	1	1	1	1	0	0	-1	-100.00%
1409 Mandatory Trng. For Adjuncts	0	25	25	25	25	25	25	25	0	0	-25	-100.00%
2101 Non-Instructional Classified	2,224	2,181	2,070	2,070	2,070	2,070	2,070	2,070	2,084	2,084	15	0.72%
2102 Managers	301	308	317	317	317	317	317	317	361	361	44	14.00%
2103 Supervisors	60	59	64	64	64	64	64	64	66	66	2	3.46%
2104 Confidential	196	235	165	165	165	165	165	165	245	245	80	48.87%
2301 Hourly Part Time, Permanent	43	38	33	33	33	33	33	33	31	31	-3	-8.66%
2303 Hourly Overtime	30	30	27	27	27	27	27	27	24	24	-3	-11.93%
2304 Hourly Professional Experts	1	1	0	0	0	0	0	0	22	22	22	0.00%
2306 Hourly Temporary	20	19	19	19	19	19	19	19	18	18	-1	-5.26%
2308 Substitutes for Classified	13	3	3	3	3	3	3	3	2	2	-1	-33.33%
3950 Retirement Incentive	0	26	0	0	0	0	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	180	94	0	0	0	0	0	0	0	0	0	0.00%
5209 Automobile Allowance	4	6	0	0	0	0	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>4,596</b>	<b>4,458</b>	<b>6,836</b>	<b>6,836</b>	<b>6,836</b>	<b>6,836</b>	<b>6,836</b>	<b>6,836</b>	<b>4,399</b>	<b>4,399</b>	<b>-2,437</b>	<b>-35.65%</b>

\*\*Variance: Column 5 - Column 3.

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	500,000	500,000	452,954	452,954	507,896	54,942	12.13%
3616 WC - NCCP (Abatement)	-500,000	-500,000	-452,954	-452,954	-507,896	-54,942	12.13%
<b>3610 WC Instructional</b>							
1100 Needs Description	2,202	2,202	0	0	0	0	0.00%
1101 Teaching	194,826	197,339	114,713	114,713	116,925	2,212	1.93%
1135 Faculty Temporary	0	0	1,071	1,071	0	-1,071	-100.00%
1155 Short Term Contract	0	0	1,273	1,273	0	-1,273	-100.00%
1301 Hourly Teaching - Fall/Spring	99,866	99,865	99,415	99,415	53,331	-46,084	-46.36%
1302 Hourly Teaching - Early Spring	2,741	2,741	2,741	2,741	1,210	-1,531	-55.86%
1303 Hourly Teaching - Summer	21,902	21,902	21,722	21,722	11,096	-10,626	-48.92%
1304 Hourly Teaching - Substitutes	1,716	1,716	1,716	1,716	1,468	-248	-14.45%
1305 Hourly Teaching - Retirees	621	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	840	840	840	840	733	-107	-12.74%
1326 Hrly Teaching - Flex Time	3,600	3,000	3,600	3,600	2,809	-791	-21.97%
1328 Grading Factor	3,048	3,049	3,049	3,049	1,650	-1,399	-45.88%
1335 Hrly Inst - contract employee	15,359	16,881	16,730	16,730	8,834	-7,896	-47.20%
1344 Sub's for Faculty Interviews	300	60	30	30	0	-30	-100.00%
2201 Instructional Aid	21,227	21,682	10,910	10,910	11,541	631	5.79%
2203 Supervisor (Instructional)	2,338	1,630	195	195	1,122	927	476.01%
2401 Student Help	931	759	752	752	255	-497	-66.09%
2402 Hourly, Part Time, Permanent	12,635	12,679	6,933	6,933	6,609	-325	-4.68%
2403 Professional Experts (Instructional)	1,999	2,029	2,031	2,031	940	-1,091	-53.72%
2404 Hourly Temporary	192	192	191	191	39	-152	-79.58%
2405 Summer	210	296	296	296	68	-228	-77.03%
2408 Substitute	30	30	30	30	17	-13	-43.33%
5202 Executive Contract Payroll Expense	0	0	0	0	102	102	0.00%
5209 Automobile Allowance	0	0	0	0	41	41	0.00%
<b>3610 Total &gt;</b>	<b>386,583</b>	<b>388,892</b>	<b>288,238</b>	<b>288,238</b>	<b>218,790</b>	<b>-69,448</b>	<b>-24.09%</b>
<b>3620 WC Non-Instructional</b>							
1202 Non-Teaching - Executives	19,064	17,029	11,452	11,452	14,213	2,761	24.11%
1203 Non-Teaching - Deans	16,998	17,334	10,345	10,345	11,141	796	7.69%
1215 Counselors	15,357	12,113	5,056	5,056	5,381	325	6.42%
1220 Division/Department Chairs	13,337	13,535	8,728	8,728	7,217	-1,511	-17.31%

\*\*Variance: Column 5 - Column 3.

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
1225 Academic Senate Officers	1,341	1,121	580	580	580	612	33	5.65%
1230 CTA Reassigned Time	863	883	328	328	328	239	-89	-27.08%
1235 Reassigned Time	10,398	10,539	6,816	6,816	6,816	5,024	-1,791	-26.28%
1240 Librarians	6,501	6,908	4,895	4,895	4,895	4,172	-723	-14.77%
1275 Non-Teaching Stipend	194	0	390	390	390	240	-150	-38.34%
1401 Hourly Non-Teaching - Fall/Spring	6,049	5,131	5,538	5,538	5,538	3,706	-1,832	-33.08%
1402 Hourly Non-Teaching - Early Spring	185	155	305	305	305	170	-135	-44.26%
1403 Hourly Non-Teaching - Summer	1,004	1,096	1,355	1,355	1,355	447	-908	-67.02%
1408 Hourly Non-Teaching - Governance Cmte.	69	69	69	69	69	0	-69	-100.00%
1409 Mandatory Trng. For Adjuncts	0	1,522	1,523	1,523	1,523	425	-1,098	-72.09%
2101 Non-Instructional Classified	133,447	130,868	72,514	72,514	72,514	70,896	-1,618	-2.23%
2102 Managers	18,084	18,457	10,770	10,770	10,770	12,277	1,508	14.00%
2103 Supervisors	3,590	3,526	2,178	2,178	2,178	2,253	75	3.46%
2104 Confidential	11,768	14,106	6,331	6,331	6,331	8,341	2,010	31.75%
2301 Hourly Part Time, Permanent	2,572	2,306	1,364	1,364	1,364	1,038	-326	-23.91%
2302 Hourly Student Help	4,185	4,245	4,275	4,275	4,275	4,074	-201	-4.70%
2303 Hourly Overtime	1,664	1,664	1,572	1,572	1,572	781	-791	-50.32%
2304 Hourly Professional Experts	10	10	0	0	0	764	764	0.00%
2306 Hourly Temporary	1,189	1,129	1,129	1,129	1,129	615	-514	-45.53%
2308 Substitutes for Classified	712	155	155	155	155	68	-87	-56.13%
3950 Retirement Incentive	0	1,562	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	657	657	0	0	0	0	0	0.00%
5209 Automobile Allowance	243	315	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>269,482</b>	<b>266,438</b>	<b>157,669</b>	<b>157,669</b>	<b>157,669</b>	<b>154,095</b>	<b>-3,574</b>	<b>-2.27%</b>
<b>3900 Other Benefits</b>								
1120 Faculty Salary Contingency	0	21,980	0	0	0	0	0	0.00%
1185 One-Time 1.08% 015-16 Class/Mgr/Conf	0	79,043	0	0	0	0	0	0.00%
1260 Administrative Salary Contingency	0	1,993	0	0	0	0	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	10,574	0	0	0	0	0	0.00%
2120 MSC Salary Contingency	0	4,096	0	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	16,491	0	0	0	0	0	0.00%
2180 One-Time 2.02% Class/Conf 15-16	0	40,174	0	0	0	0	0	0.00%
2185 One-Time 1.08% 15-16 Fac/Adm	0	70,640	0	0	0	0	0	0.00%
3450 H & W Payments	0	159,248	159,248	159,248	159,248	0	-159,248	-100.00%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
3930 Educational Incentive/Classified	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%
3950 Retirement Incentive	0	52,080	0	0	164,140	164,140	164,140	0.00%
3960 Other Benefits	20,004	20,004	0	0	0	0	0	0.00%
<b>3900 Total &gt;</b>	<b>30,004</b>	<b>486,323</b>	<b>169,248</b>	<b>169,248</b>	<b>174,140</b>	<b>174,140</b>	<b>4,892</b>	<b>2.89%</b>
<b>3xxx Total &gt;</b>	<b>9,518,415</b>	<b>10,468,972</b>	<b>11,050,961</b>	<b>11,050,961</b>	<b>11,499,691</b>	<b>11,499,691</b>	<b>448,731</b>	<b>4.06%</b>
<b>4300 Instructional Supplies</b>								
4304 Royalties/Scripts	1,000	0	0	0	0	0	0	0.00%
4311 Printing	0	0	7,500	7,500	0	0	-7,500	-100.00%
4312 Instructional Program Materials	193,838	179,290	184,014	184,014	166,661	166,661	-17,353	-9.43%
4331 Subscription	1,000	1,090	1,090	1,090	400	400	-690	-63.30%
4335 Computer Software ( Upgrades & New)	0	0	500	500	0	0	-500	-100.00%
4350 Books	245	245	245	245	200	200	-45	-18.37%
<b>4300 Total &gt;</b>	<b>196,083</b>	<b>180,625</b>	<b>193,349</b>	<b>193,349</b>	<b>167,261</b>	<b>167,261</b>	<b>-26,088</b>	<b>-13.49%</b>
<b>4500 Non-Instructional Supplies</b>								
4501 Catalog Data Base	10,200	10,200	10,200	10,200	0	0	-10,200	-100.00%
4502 Reference Data Base	4,178	0	0	0	0	0	0	0.00%
4503 Subscription	38,260	44,058	45,341	45,341	1,300	1,300	-44,041	-97.13%
4505 Licensed Database Subscription	0	0	0	0	55,775	55,775	55,775	0.00%
4506 Print Periodical Subscriptions	0	0	0	0	7,775	7,775	7,775	0.00%
4507 Recruiting	35,000	34,565	34,565	34,565	34,565	34,565	0	0.00%
4510 OCLC Subscription	0	0	0	0	10,500	10,500	10,500	0.00%
4511 Printing (Non- Printshop)	28,655	28,155	28,155	28,155	26,355	26,355	-1,800	-6.39%
4514 Graduation Supplies	6,240	6,540	6,590	6,590	6,590	6,590	0	0.00%
4525 Office Supplies	90,315	92,294	94,097	94,097	94,252	94,252	155	0.16%
4528 Reference Material	3,500	3,500	3,920	3,920	3,920	3,920	0	0.00%
4529 Instructional Materials (abatment)	-239,394	-239,394	-239,394	-239,394	-239,394	-239,394	0	0.00%
4531 Service Awards	0	0	2,800	2,800	3,000	3,000	200	7.14%
4536 Computer Network Related Supplies	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%
4540 State/County Health Required Innoculations	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00%
4550 Pool Chemicals	14,000	14,000	14,000	14,000	14,000	14,000	0	0.00%
4551 Minor Equipment/Property	15,864	15,303	15,303	15,303	14,395	14,395	-908	-5.93%
4553 Uniforms (Parking, Athletics)	24,048	23,798	23,798	23,798	26,548	26,548	2,750	11.56%
4556 Professional Reference Books	200	200	0	0	0	0	0	0.00%

\*\*Variance: Column 5 - Column 3.

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
4561 Maintenance Supplies	17,815	17,815	17,815	17,815	17,815	0	0.00%
4571 Equipment Repair Parts & Material	55,685	55,685	55,685	55,685	55,685	0	0.00%
4572 Go Print Supplies	0	0	500	500	500	0	0.00%
4580 Safety Equipment	6,175	6,175	6,175	6,175	6,175	0	0.00%
4590 Custodial Consumable Supplies	140,000	140,000	140,000	140,000	140,000	0	0.00%
<b>4500 Total &gt;</b>	<b>262,741</b>	<b>264,894</b>	<b>271,550</b>	<b>271,550</b>	<b>287,836</b>	<b>16,286</b>	<b>6.00%</b>
<b>4700 Food</b>	<b>3,870</b>	<b>3,870</b>	<b>7,470</b>	<b>7,470</b>	<b>5,170</b>	<b>-2,300</b>	<b>-30.79%</b>
4706 Food (Receptions,Special Events, Program Supp	3,870	3,870	7,470	7,470	5,170	-2,300	-30.79%
<b>4700 Total &gt;</b>	<b>462,694</b>	<b>449,389</b>	<b>472,369</b>	<b>472,369</b>	<b>460,267</b>	<b>-12,102</b>	<b>-2.56%</b>
<b>4xxx Total &gt;</b>							
<b>5100 Contracts</b>							
5103 Drama Contracts	48,000	40,000	35,225	35,225	35,225	0	0.00%
5104 American Society of Composers/Broadcast Musi	5,036	5,036	5,036	5,036	4,000	-1,036	-20.57%
5105 Music	2,481	2,481	2,481	2,481	2,481	0	0.00%
5106 Hope Services LNSK410	13,000	16,000	18,000	18,000	24,000	6,000	33.33%
5108 VEA Home Economics	200	200	200	200	0	-200	-100.00%
5114 Technical Assistance/Training	66,160	66,160	82,160	82,160	65,679	-16,481	-20.06%
5120 Planning	1,000	1,000	1,000	1,000	0	-1,000	-100.00%
5121 Fire Academy-Guest Lecturer	25,466	25,466	25,466	25,466	25,400	-66	-0.26%
5122 CHOMP (Community Hospital Of Monterey Pe	476,665	471,686	463,140	463,140	463,140	0	0.00%
5123 MOBAC Library System	1,713	1,713	1,713	1,713	1,750	37	2.16%
5124 Program Consultant	9,700	9,700	9,700	9,700	30,000	20,300	209.28%
5126 South Bay Regional Pub. Safety	1,593,800	1,771,350	1,771,125	1,771,125	1,939,375	168,250	9.50%
5130 Occupational Educ. And Monterey, Fire	54,800	54,000	54,000	54,000	354,000	300,000	555.56%
5131 Engineering & Design Services	2,000	2,000	2,000	2,000	200	-1,800	-90.00%
5134 Monterey Bay Aquarium	300	1,500	2,000	2,000	0	-2,000	-100.00%
5139 Specialists/Workshops	12,600	12,100	12,100	12,100	11,100	-1,000	-8.26%
5142 Clovis Fire	16,000	0	0	0	0	0	0.00%
5145 Temp. Contract Service	39,200	38,350	38,350	38,350	159,174	120,824	315.06%
5159 Contingency for Instructional Contract	0	10,000	7,000	7,000	9,000	2,000	28.57%
5163 North Bay Industries	20,100	20,000	25,000	25,000	25,000	0	0.00%
5168 Central Coast Lighthouse Keepers	9,000	8,000	8,500	8,500	8,500	0	0.00%
5180 Contract Services	44,911	219,531	49,531	49,531	24,531	-25,000	-50.47%

4561 Maintenance Supplies	17,815	17,815	17,815	17,815	17,815	0	0.00%
4571 Equipment Repair Parts & Material	55,685	55,685	55,685	55,685	55,685	0	0.00%
4572 Go Print Supplies	0	0	500	500	500	0	0.00%
4580 Safety Equipment	6,175	6,175	6,175	6,175	6,175	0	0.00%
4590 Custodial Consumable Supplies	140,000	140,000	140,000	140,000	140,000	0	0.00%
<b>4500 Total &gt;</b>	<b>262,741</b>	<b>264,894</b>	<b>271,550</b>	<b>271,550</b>	<b>287,836</b>	<b>16,286</b>	<b>6.00%</b>

<b>4700 Food</b>	<b>3,870</b>	<b>3,870</b>	<b>7,470</b>	<b>7,470</b>	<b>5,170</b>	<b>-2,300</b>	<b>-30.79%</b>
4706 Food (Receptions,Special Events, Program Supp	3,870	3,870	7,470	7,470	5,170	-2,300	-30.79%
<b>4700 Total &gt;</b>	<b>462,694</b>	<b>449,389</b>	<b>472,369</b>	<b>472,369</b>	<b>460,267</b>	<b>-12,102</b>	<b>-2.56%</b>
<b>4xxx Total &gt;</b>							

<b>5100 Contracts</b>							
5103 Drama Contracts	48,000	40,000	35,225	35,225	35,225	0	0.00%
5104 American Society of Composers/Broadcast Musi	5,036	5,036	5,036	5,036	4,000	-1,036	-20.57%
5105 Music	2,481	2,481	2,481	2,481	2,481	0	0.00%
5106 Hope Services LNSK410	13,000	16,000	18,000	18,000	24,000	6,000	33.33%
5108 VEA Home Economics	200	200	200	200	0	-200	-100.00%
5114 Technical Assistance/Training	66,160	66,160	82,160	82,160	65,679	-16,481	-20.06%
5120 Planning	1,000	1,000	1,000	1,000	0	-1,000	-100.00%
5121 Fire Academy-Guest Lecturer	25,466	25,466	25,466	25,466	25,400	-66	-0.26%
5122 CHOMP (Community Hospital Of Monterey Pe	476,665	471,686	463,140	463,140	463,140	0	0.00%
5123 MOBAC Library System	1,713	1,713	1,713	1,713	1,750	37	2.16%
5124 Program Consultant	9,700	9,700	9,700	9,700	30,000	20,300	209.28%
5126 South Bay Regional Pub. Safety	1,593,800	1,771,350	1,771,125	1,771,125	1,939,375	168,250	9.50%
5130 Occupational Educ. And Monterey, Fire	54,800	54,000	54,000	54,000	354,000	300,000	555.56%
5131 Engineering & Design Services	2,000	2,000	2,000	2,000	200	-1,800	-90.00%
5134 Monterey Bay Aquarium	300	1,500	2,000	2,000	0	-2,000	-100.00%
5139 Specialists/Workshops	12,600	12,100	12,100	12,100	11,100	-1,000	-8.26%
5142 Clovis Fire	16,000	0	0	0	0	0	0.00%
5145 Temp. Contract Service	39,200	38,350	38,350	38,350	159,174	120,824	315.06%
5159 Contingency for Instructional Contract	0	10,000	7,000	7,000	9,000	2,000	28.57%
5163 North Bay Industries	20,100	20,000	25,000	25,000	25,000	0	0.00%
5168 Central Coast Lighthouse Keepers	9,000	8,000	8,500	8,500	8,500	0	0.00%
5180 Contract Services	44,911	219,531	49,531	49,531	24,531	-25,000	-50.47%

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
5194 Old Monterey Preservation Society	4,000	0	0	0	0	0	0.00%
5195 Mandated cost consulting	5,000	5,000	5,000	5,000	0	-5,000	-100.00%
5198 Monterey Fire Department - NERT	18,000	20,000	20,000	20,000	0	-20,000	-100.00%
<b>5100 Total &gt;</b>	<b>2,469,132</b>	<b>2,801,273</b>	<b>2,638,727</b>	<b>2,638,727</b>	<b>3,182,555</b>	<b>543,828</b>	<b>20.61%</b>
<b>5200 Travel and Conference Expenses</b>							
5202 Executive Contract Payroll Expense	21,900	21,900	24,300	24,300	27,900	3,600	14.81%
5203 Field Trips	9,258	9,258	9,258	9,258	175	-9,083	-98.11%
5209 Automobile Allowance	7,500	9,900	9,900	9,900	9,900	0	0.00%
5220 Conference Attendance & Related Expenses	86,659	95,959	84,015	84,015	71,904	-12,111	-14.42%
5230 Mileage	13,522	13,422	15,000	15,000	15,000	0	0.00%
5235 Board Community Events Travel	1,500	1,500	1,500	1,500	0	-1,500	-100.00%
<b>5200 Total &gt;</b>	<b>140,339</b>	<b>151,939</b>	<b>143,973</b>	<b>143,973</b>	<b>124,879</b>	<b>-19,094</b>	<b>-13.26%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	175,595	175,306	178,961	178,961	187,376	8,415	4.70%
5325 Special Services	1,500	1,500	1,500	1,500	2,000	500	33.33%
5327 The Research & Planning Group	400	400	400	400	500	100	25.00%
<b>5300 Total &gt;</b>	<b>177,495</b>	<b>177,206</b>	<b>180,861</b>	<b>180,861</b>	<b>189,876</b>	<b>9,015</b>	<b>4.98%</b>
<b>5400 Insurance</b>							
5114 Technical Assistance/Training	0	679	679	679	0	-679	-100.00%
5401 Insurance (Property, Liability, Children's Ctr)	277,321	291,188	240,884	240,884	243,466	2,582	1.07%
5405 Deductibles (Claims)	0	0	10,000	10,000	10,000	0	0.00%
5409 Student Accident Insurance	70,474	70,474	70,474	70,474	70,474	0	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	758	758	758	758	758	0	0.00%
5420 Environmental Insurance	0	52,500	0	0	0	0	0.00%
<b>5400 Total &gt;</b>	<b>331,008</b>	<b>398,054</b>	<b>305,250</b>	<b>305,250</b>	<b>307,153</b>	<b>1,903</b>	<b>0.62%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	547,500	555,000	508,486	508,486	506,486	-2,000	-0.39%
5502 Natural Gas	151,000	149,600	141,600	141,600	144,000	2,400	1.69%
5503 Water	495,618	425,343	208,000	208,000	200,000	-8,000	-3.85%
5504 Telephone	86,000	69,000	69,000	69,000	66,500	-2,500	-3.62%
5505 Gasoline & Oil	31,332	31,332	32,132	32,132	31,132	-1,000	-3.11%
5506 Waste Disposal	45,600	47,600	43,600	43,600	41,500	-2,100	-4.82%
5507 Sewage	44,900	45,900	44,900	44,900	43,500	-1,400	-3.12%

\*\*Variance: Column 5 - Column 3.

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
5510 Utilities Abatement	-71,277	-74,026	-74,026	-74,026	-74,026	0	0.00%
5512 Unspecified	-45,000	-45,000	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	45,090	45,090	45,090	46,590	46,590	1,500	3.33%
5514 General Maintenance	50,960	50,960	50,960	50,960	50,495	-465	-0.91%
5516 Parking Utilities Abatement	-14,700	-14,700	-14,700	-14,700	-14,700	0	0.00%
5528 Mobile Phone	19,900	14,000	12,290	12,290	12,890	600	4.88%
<b>5500 Total &gt;</b>	<b>1,386,923</b>	<b>1,300,099</b>	<b>1,022,332</b>	<b>1,022,332</b>	<b>1,009,367</b>	<b>-12,965</b>	<b>-1.27%</b>
<b>5600 Rents, Leases and Repairs</b>							
5601 Minor Capital Improvement/Renewal	77,000	77,000	77,000	77,000	67,000	-10,000	-12.99%
5602 Rental/Renewal	4,025	2,025	2,025	2,025	2,025	0	0.00%
5604 Vehicle Repair/Maintenance	13,915	13,915	13,915	11,907	11,907	-2,008	-14.43%
5605 Vehicle Rental	10,368	14,068	16,568	14,568	14,568	-2,000	-12.07%
5616 Facility Rental/Lease	1,635	1,710	4,210	4,210	2,025	-2,185	-51.90%
5617 Integrated Library System License	0	0	0	0	17,500	17,500	0.00%
5620 Maintenance Agreement	118,419	118,519	118,619	116,163	116,163	-2,456	-2.07%
5621 Computer Hardware Maintenance	68,280	68,280	68,280	68,280	68,280	0	0.00%
5622 Computer Software Maintenance	84,253	127,338	121,338	121,338	191,986	70,648	58.22%
5626 Alarm Maint., Fire & Burglar	21,413	21,413	21,413	21,413	20,000	-1,413	-6.60%
5630 Equipment Repair	50,895	51,095	100,965	100,965	80,102	-20,863	-20.66%
5635 Postage Meter Lease/Maintenance Agreement	4,438	4,438	4,438	4,438	4,438	0	0.00%
5637 Copier Equipment Lease	172,400	172,400	141,603	141,603	139,003	-2,600	-1.84%
5643 Computer Software License	32,000	40,500	40,500	40,500	40,500	0	0.00%
5645 License Fee, Permit, and Certification	5,324	5,400	5,539	5,539	5,930	391	7.06%
5660 Sign Maintenance/Repair	2,000	2,000	2,000	2,000	2,000	0	0.00%
<b>5600 Total &gt;</b>	<b>666,365</b>	<b>720,101</b>	<b>738,413</b>	<b>738,413</b>	<b>783,427</b>	<b>45,014</b>	<b>6.10%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5701 Audit	63,500	63,500	63,500	63,500	63,500	0	0.00%
5702 Audit Abatement	-1,100	-1,100	0	0	0	0	0.00%
5710 Legal (Advertising & Fees)	178,321	178,321	185,000	185,000	230,000	45,000	24.32%
5751 Election	50,000	25,000	0	0	0	0	0.00%
<b>5700 Total &gt;</b>	<b>290,721</b>	<b>265,721</b>	<b>248,500</b>	<b>248,500</b>	<b>293,500</b>	<b>45,000</b>	<b>18.11%</b>
<b>5800 Other Services &amp; Expense</b>							
5802 Advertising	148,503	151,703	151,703	151,703	136,000	-15,703	-10.35%
5803 Athletics - Entry Fee	6,056	6,056	7,256	7,256	7,256	0	0.00%

\*\*Variance: Column 5 - Column 3.

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

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Object	Budget 14-15		Budget 15-16		Budget 16-17		Budget 16-17		Budget 17-18		Variance**	Variance** (%)
5805 Postage/Bulk Mailing	79,500	0	79,500	0	79,500	0	79,500	0	62,500	-17,000	-21.38%	
5807 One-time 2015-16 Efficiency Expense	0	200,000	0	0	0	0	0	0	0	0	0.00%	
5808 One-time 2015-16 Staffing/Reorg.	0	471,000	0	0	0	0	0	0	0	0	0.00%	
5810 Loomis	11,000	0	11,000	0	11,000	0	11,000	0	11,000	0	0.00%	
5811 Finger Prints	210	210	210	210	210	210	210	210	1,000	790	376.19%	
5816 Special Events	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
5819 Peninsula Messenger Svc	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,000	5,000	-310	-5.84%	
5821 Accreditation Fee	0	0	0	0	23,225	23,225	23,225	6,000	6,000	-17,225	-74.17%	
5824 State Authorization Fee	0	500	500	500	500	500	500	500	500	0	0.00%	
5825 Athletics - Physical Exams	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	0	0.00%	
5827 Foundation Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0	0	-100,000	-100.00%	
5830 County Support Services	85,051	68,320	69,096	69,096	69,096	69,096	69,096	68,935	68,935	-161	-0.23%	
5834 Indirect Cost	-120,000	-145,544	-170,000	-170,000	-170,000	-170,000	-170,000	-145,000	-145,000	25,000	-14.71%	
5836 Athletics - Officials & Scorekeepers	35,850	35,850	35,850	35,850	35,850	35,850	35,850	41,350	41,350	5,500	15.34%	
5838 Use Tax	10,000	10,000	10,000	10,000	12,000	12,000	12,000	12,000	12,000	0	0.00%	
5839 Other Services	300	300	300	300	300	300	300	100	100	-200	-66.67%	
5840 General Institutional Contingency	30,120	71,355	481,620	481,620	481,620	481,620	481,620	101,413	101,413	-380,207	-78.94%	
5842 Registration/Renewal (Vehical & Dental)	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,400	1,400	305	27.85%	
5845 EDD Quarterly Taxes	20,000	20,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	0	0.00%	
5851 Integrated Planning Contingency	0	0	100,000	100,000	100,000	100,000	100,000	0	0	-100,000	-100.00%	
5880 Interest-Based Barg. 2015-16	0	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	0	0.00%	
5895 Ongoing FT Faculty Contingency	0	426,503	0	0	0	0	0	0	0	0	0.00%	
5897 1098s, for Hope Scholarship	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	
<b>5800 Total &gt;</b>	<b>426,863</b>	<b>1,572,026</b>	<b>984,533</b>	<b>984,533</b>	<b>984,533</b>	<b>984,533</b>	<b>984,533</b>	<b>385,322</b>	<b>385,322</b>	<b>-599,211</b>	<b>-60.86%</b>	
<b>5xxx Total &gt;</b>	<b>5,888,846</b>	<b>7,386,419</b>	<b>6,262,589</b>	<b>6,262,589</b>	<b>6,262,589</b>	<b>6,262,589</b>	<b>6,262,589</b>	<b>6,276,079</b>	<b>6,276,079</b>	<b>13,490</b>	<b>0.22%</b>	
<b>6200 Building Improvements</b>												
6201 Hazardous Material / Abatement	28,621	29,081	29,081	29,081	29,081	29,081	29,081	24,000	24,000	-5,081	-17.47%	
<b>6200 Total &gt;</b>	<b>28,621</b>	<b>29,081</b>	<b>29,081</b>	<b>29,081</b>	<b>29,081</b>	<b>29,081</b>	<b>29,081</b>	<b>24,000</b>	<b>24,000</b>	<b>-5,081</b>	<b>-17.47%</b>	
<b>6300 Library Books</b>												
6301 Library Materials	70,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0	-2,000	-100.00%	
6310 PC Software	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	0	0.00%	
6316 Campus Agreement	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%	
<b>6300 Total &gt;</b>	<b>138,000</b>	<b>70,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>93,000</b>	<b>93,000</b>	<b>-2,000</b>	<b>-2.11%</b>	

\*\*Variance: Column 5 - Column 3.



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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	0	4,984	4,984	4,984	2,151	-2,833	-56.84%
6404 Equipment Purchase - New	2,000	5,350	19,350	19,350	14,350	-5,000	-25.84%
6405 Instructional Equipment - New	1,000	6,174	7,846	7,846	500	-7,346	-93.63%
6425 Non-Instructional Equipment - Replacement	15,659	107,000	7,372	7,372	7,000	-372	-5.05%
6426 Non-Instr. Ergonomic Eq.	5,000	5,000	5,000	5,000	5,000	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	19,755	19,755	19,755	19,755	19,755	0	0.00%
6443 Technology Refreshment (15-16)	0	200,000	0	0	0	0	0.00%
<b>6400 Total &gt;</b>	<b>43,414</b>	<b>348,263</b>	<b>64,307</b>	<b>64,307</b>	<b>48,756</b>	<b>-15,551</b>	<b>-24.18%</b>
<b>6xxx Total &gt;</b>	<b>210,035</b>	<b>447,344</b>	<b>188,388</b>	<b>188,388</b>	<b>165,756</b>	<b>-22,632</b>	<b>-12.01%</b>
<b>7300 Interfund Transfers - Out</b>							
7314 Child Development Interfund Transfer-Out	260,707	50,000	100,000	100,000	100,000	0	0.00%
7316 Restricted Interfund Transfer-Out	67,774	96,600	69,583	69,583	69,583	0	0.00%
<b>7300 Total &gt;</b>	<b>328,481</b>	<b>146,600</b>	<b>169,583</b>	<b>169,583</b>	<b>169,583</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>328,481</b>	<b>146,600</b>	<b>169,583</b>	<b>169,583</b>	<b>169,583</b>	<b>0</b>	<b>0.00%</b>
<b>General Fund (Fund 01)</b>	<b>38,113,156</b>	<b>41,752,704</b>	<b>40,318,122</b>	<b>40,318,122</b>	<b>40,306,913</b>	<b>-11,209</b>	<b>-0.03%</b>

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	38,113,156	41,752,704	40,318,122	40,318,122	40,306,913	-11,209	-0.03%

**Exhibit B**  
**Restricted General Fund**

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

Object	Budget 14-15		Budget 15-16		Budget 16-17		Budget 16-17		Budget 17-18		Variance**	Variance** (%)
	14-15	15-16	15-16	16-17	16-17	16-17	17-18	17-18				
<b>8100 Federal Revenues</b>												
8110	136,951	156,643	23,318	23,318	23,318	23,318	162,396	139,078	596.44%			
8113	304,351	304,351	294,916	294,916	294,916	303,227	8,311	2.82%				
8115	136,838	136,838	151,539	151,539	151,539	151,539	0	0.00%				
8116	388,453	388,453	388,453	388,453	388,453	400,107	11,654	3.00%				
8118	10,000	10,000	10,000	10,000	10,000	0	-10,000	-100.00%				
8122	376,700	376,700	376,700	376,700	376,700	408,962	32,262	8.56%				
8126	911,150	964,560	926,600	926,600	926,600	879,976	-46,624	-5.03%				
8152	43,269	258,691	85,326	85,326	85,326	41,592	-43,734	-51.26%				
8153	35,230	39,429	37,468	37,468	37,468	37,468	0	0.00%				
	<b>2,342,942</b>	<b>2,635,665</b>	<b>2,294,320</b>	<b>2,294,320</b>	<b>2,294,320</b>	<b>2,385,267</b>	<b>90,947</b>	<b>3.96%</b>				
<b>8100 Total &gt;</b>												
<b>8600 State Revenues</b>												
8604	390,756	581,600	1,742,104	1,742,104	1,742,104	1,558,760	-183,344	-10.52%				
8610	826,747	1,420,469	1,700,064	1,700,064	1,700,064	2,338,633	638,569	37.56%				
8618	68,713	387,679	595,721	595,721	595,721	48,000	-547,721	-91.94%				
8621	239,293	239,293	284,217	284,217	284,217	355,864	71,647	25.21%				
8622	233,000	180,000	129,809	129,809	129,809	90,000	-39,809	-30.67%				
8626	135,287	135,287	142,600	142,600	142,600	142,600	0	0.00%				
8626	0	6,586	6,586	6,586	6,586	2,260	-4,326	-65.68%				
8628	7,000	4,556	2,355	2,355	2,355	0	-2,355	-100.00%				
8659	0	0	8,893	8,893	8,893	0	-8,893	-100.00%				
8696	1,920,796	2,955,470	4,612,349	4,612,349	4,612,349	4,536,117	-76,232	-1.65%				
	<b>1,920,796</b>	<b>2,955,470</b>	<b>4,612,349</b>	<b>4,612,349</b>	<b>4,612,349</b>	<b>4,536,117</b>	<b>-76,232</b>	<b>-1.65%</b>				
<b>8600 Total &gt;</b>												
<b>8620 Categorical Apportionments</b>												
8608	476,686	626,661	626,661	626,661	626,661	569,389	-57,272	-9.14%				
8609	662,633	662,633	899,025	899,025	899,025	1,008,823	109,798	12.21%				
8635	6,000	0	0	0	0	0	0	0.00%				
8642	183,313	168,856	162,035	162,035	162,035	162,035	0	0.00%				
8692	91,413	91,413	152,900	152,900	152,900	145,255	-7,645	-5.00%				
	<b>1,420,045</b>	<b>1,549,563</b>	<b>1,840,621</b>	<b>1,840,621</b>	<b>1,840,621</b>	<b>1,885,502</b>	<b>44,881</b>	<b>2.44%</b>				
<b>8620 Total &gt;</b>												
<b>8690 State Revenue</b>												
8616	5,111	5,111	60,000	60,000	60,000	77,583	17,583	29.31%				
	<b>5,111</b>	<b>5,111</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>77,583</b>	<b>17,583</b>	<b>29.31%</b>				
<b>8690 Total &gt;</b>												
<b>8800 Local Revenues</b>												
8809	239,394	239,394	239,394	239,394	239,394	239,394	0	0.00%				
	<b>239,394</b>	<b>239,394</b>	<b>239,394</b>	<b>239,394</b>	<b>239,394</b>	<b>239,394</b>	<b>0</b>	<b>0.00%</b>				

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
8812 Course Materials Fee	12,000	12,000	7,000	7,000	7,000	8,757	1,757	25.10%
8828 Health Fees	340,000	255,642	300,226	300,226	300,226	519,670	219,444	73.09%
8851 DMV Citations Class (Community Services)	0	0	700	700	700	0	-700	-100.00%
8852 Rents (Facilities)	0	180,000	180,000	180,000	180,000	180,000	0	0.00%
8862 Library (Equipment Revenue)	0	40,000	30,000	30,000	30,000	30,000	0	0.00%
8880 Fire Training (Local Revenue)	150,500	146,000	190,278	190,278	190,278	190,200	-78	-0.04%
8898 Local Grants	127,616	337,930	322,047	322,047	322,047	404,031	81,984	25.46%
<b>8800 Local Revenue</b>	<b>869,510</b>	<b>1,210,966</b>	<b>1,269,645</b>	<b>1,269,645</b>	<b>1,269,645</b>	<b>1,572,052</b>	<b>302,407</b>	<b>23.82%</b>
8870 Testing Fees	2,000	5,000	5,000	5,000	5,000	0	-5,000	-100.00%
<b>8870 Total &gt;</b>	<b>2,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>-5,000</b>	<b>#####</b>
8900 Interfund Transfer - In Restricted Funds	67,774	69,583	69,583	69,583	69,583	0	-69,583	-100.00%
8986 Interfund Transfer - In (Fund 01)	0	27,017	0	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>67,774</b>	<b>96,600</b>	<b>69,583</b>	<b>69,583</b>	<b>69,583</b>	<b>0</b>	<b>-69,583</b>	<b>#####</b>
<b>8xxx Total &gt;</b>	<b>6,628,178</b>	<b>8,458,375</b>	<b>10,151,517</b>	<b>10,151,517</b>	<b>10,151,517</b>	<b>10,456,521</b>	<b>305,004</b>	<b>3.00%</b>
<b>General Fund (Fund 01)</b>	<b>6,628,178</b>	<b>8,458,375</b>	<b>10,151,517</b>	<b>10,151,517</b>	<b>10,151,517</b>	<b>10,456,521</b>	<b>305,004</b>	<b>3.00%</b>

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	6,628,178	8,458,375	10,151,517	10,151,517	10,456,521	305,004	3.00%

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	36,662	37,028	38,531	38,531	40,835	2,304	5.98%
1120 Faculty Salary Contingency	0	12,425	400	400	0	-400	-100.00%
<b>1100 Total &gt;</b>	<b>36,662</b>	<b>49,453</b>	<b>38,931</b>	<b>38,931</b>	<b>40,835</b>	<b>1,904</b>	<b>4.89%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	0	88,776	131,050	131,050	89,748	-41,302	-31.52%
1203 Non-Teaching - Deans	143,630	121,075	193,037	193,037	491,038	298,000	154.37%
1215 Counselors	884,498	948,601	1,101,705	1,101,705	1,243,259	141,554	12.85%
1235 Reassigned Time	163,007	130,645	96,521	96,521	0	-96,521	-100.00%
1240 Librarians	29,833	30,928	32,367	32,367	0	-32,367	-100.00%
1260 Administrative Salary Contingency	0	1,954	0	0	0	0	0.00%
<b>1200 Total &gt;</b>	<b>1,220,967</b>	<b>1,321,980</b>	<b>1,554,680</b>	<b>1,554,680</b>	<b>1,824,044</b>	<b>269,364</b>	<b>17.33%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	10,255	29,139	0	0	0	0	0.00%
1302 Hourly Teaching - Early Spring	1,896	2,604	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	19,204	28,355	12,000	12,000	12,000	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	0	5,000	5,000	0	-5,000	-100.00%
1335 Hrly Inst - contract employee	6,791	11,195	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>38,146</b>	<b>71,293</b>	<b>17,000</b>	<b>17,000</b>	<b>12,000</b>	<b>-5,000</b>	<b>-29.41%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	227,226	324,485	294,520	294,520	203,891	-90,629	-30.77%
1402 Hourly Non-Teaching - Early Spring	0	0	13,120	13,120	9,500	-3,620	-27.59%
1403 Hourly Non-Teaching - Summer	35,412	77,646	97,780	97,780	39,500	-58,280	-59.60%
1406 Hourly Non-Teaching - Professional Expert	0	48,802	0	0	34,060	34,060	0.00%
1435 Hrly Non-Inst - contract employee	0	18,399	0	0	10,500	10,500	0.00%
<b>1400 Total &gt;</b>	<b>262,638</b>	<b>469,332</b>	<b>405,420</b>	<b>405,420</b>	<b>297,451</b>	<b>-107,969</b>	<b>-26.63%</b>
<b>1xxx Total &gt;</b>	<b>1,558,413</b>	<b>1,912,058</b>	<b>2,016,031</b>	<b>2,016,031</b>	<b>2,174,330</b>	<b>158,299</b>	<b>7.85%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	591,851	620,347	744,249	744,249	834,180	89,931	12.08%
2102 Managers	0	0	0	0	52,193	52,193	0.00%
2114 NI Classified-Educ Incentive	1,600	1,000	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	7,941	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>593,451</b>	<b>629,288</b>	<b>744,249</b>	<b>744,249</b>	<b>886,373</b>	<b>142,124</b>	<b>19.10%</b>

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>2300 Non-Instructional, Other than Regular Full-Time</b>								
2301 Hourly Part Time, Permanent	10,366	15,604	15,767	15,767	15,767	16,238	472	2.99%
2302 Hourly Student Help	131,838	155,857	361,623	361,623	361,623	205,536	-156,087	-43.16%
2303 Hourly Overtime	0	0	700	700	700	678	-22	-3.14%
2304 Hourly Professional Experts	210,420	263,302	287,767	287,767	287,767	357,234	69,467	24.14%
2306 Hourly Temporary	20,684	47,863	85,000	85,000	85,000	52,532	-32,468	-38.20%
<b>2300 Total &gt;</b>	<b>373,308</b>	<b>482,626</b>	<b>750,856</b>	<b>750,856</b>	<b>750,856</b>	<b>632,218</b>	<b>-118,638</b>	<b>-15.80%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched</b>								
2401 Student Help	8,000	20,502	20,920	20,920	20,920	51,380	30,460	145.60%
2402 Hourly, Part Time, Permanent	80,895	98,876	94,817	94,817	94,817	110,123	15,305	16.14%
2403 Professional Experts (Instructional)	37,785	41,785	46,000	46,000	46,000	42,000	-4,000	-8.70%
2404 Hourly Temporary	42,717	29,634	50,569	50,569	50,569	61,580	11,011	21.77%
2405 Summer	9,822	8,082	3,000	3,000	3,000	0	-3,000	-100.00%
2406 Early Spring	387	0	0	0	0	0	0	0.00%
2408 Substitute	5,339	957	0	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>184,945</b>	<b>199,836</b>	<b>215,306</b>	<b>215,306</b>	<b>215,306</b>	<b>265,083</b>	<b>49,776</b>	<b>23.12%</b>
<b>2xxx Total &gt;</b>	<b>1,451,704</b>	<b>1,311,749</b>	<b>1,710,411</b>	<b>1,710,411</b>	<b>1,710,411</b>	<b>1,783,674</b>	<b>73,262</b>	<b>4.28%</b>
<b>3110 STRS Instructional</b>								
1101 Teaching	3,256	3,973	5,560	5,560	5,560	5,892	332	5.98%
1301 Hourly Teaching - Fall/Spring	911	3,127	0	0	0	0	0	0.00%
1302 Hourly Teaching - Early Spring	168	279	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	1,766	2,923	1,288	1,288	1,288	1,288	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	0	300	300	300	0	-300	-100.00%
1335 Hrly Inst - contract employee	603	1,201	0	0	0	0	0	0.00%
<b>3110 Total &gt;</b>	<b>6,704</b>	<b>11,503</b>	<b>7,148</b>	<b>7,148</b>	<b>7,148</b>	<b>7,180</b>	<b>32</b>	<b>0.45%</b>
<b>3120 STRS Non-Instructional</b>								
1202 Non-Teaching - Executives	0	9,526	9,272	9,272	9,272	0	-9,272	-100.00%
1203 Non-Teaching - Deans	12,754	12,991	26,036	26,036	26,036	70,857	44,821	172.15%
1215 Counselors	68,102	96,467	131,254	131,254	131,254	171,955	40,701	31.01%
1235 Reassigned Time	14,383	14,018	13,262	13,262	13,262	0	-13,262	-100.00%
1240 Librarians	2,649	3,319	4,072	4,072	4,072	0	-4,072	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	20,388	33,187	6,558	6,558	6,558	36,954	30,396	463.49%
1402 Hourly Non-Teaching - Early Spring	0	0	0	0	0	1,804	1,804	0.00%



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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
1403 Hourly Non-Teaching - Summer	3,104	7,176	268	268	7,772	7,504	#######	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	894	0	0	0	0	0	0.00%
1435 Hry Non-Inst - contract employee	0	1,974	0	0	1,135	1,135	0	0.00%
2404 Hourly Temporary	137	137	1,288	1,288	1,288	0	0	0.00%
<b>3120 Total &gt;</b>	<b>121,518</b>	<b>179,689</b>	<b>192,009</b>	<b>192,009</b>	<b>291,764</b>	<b>99,755</b>	<b>51.95%</b>	
<b>3210 PERS Instructional</b>								
2402 Hourly, Part Time, Permanent	4,471	6,693	8,089	8,089	5,248	-2,842	-35.13%	
2405 Summer	0	292	0	0	0	0	0	0.00%
<b>3210 Total &gt;</b>	<b>4,471</b>	<b>6,985</b>	<b>8,089</b>	<b>8,089</b>	<b>5,248</b>	<b>-2,842</b>	<b>-35.13%</b>	
<b>3220 PERS Non-Instructional</b>								
1202 Non-Teaching - Executives	0	0	13,009	13,009	13,939	930	7.15%	
1215 Counselors	13,841	14,522	10,952	10,952	8,016	-2,936	-26.81%	
2101 Non-Instructional Classified	111,096	116,917	148,356	148,356	181,448	33,092	22.31%	
2102 Managers	0	0	0	0	11,760	11,760	0.00%	
2114 NI Classified-Educ Incentive	300	188	0	0	0	0	0.00%	
2301 Hourly Part Time, Permanent	0	2,941	3,552	3,552	3,659	106	2.99%	
2304 Hourly Professional Experts	24,769	28,445	18,085	18,085	68,470	50,385	278.60%	
2306 Hourly Temporary	176	176	0	0	0	0	0.00%	
<b>3220 Total &gt;</b>	<b>150,182</b>	<b>163,189</b>	<b>193,954</b>	<b>193,954</b>	<b>287,291</b>	<b>93,337</b>	<b>48.12%</b>	
<b>3310 OASDI (FICA) Instructional</b>								
2402 Hourly, Part Time, Permanent	1,477	2,202	2,226	2,226	1,444	-782	-35.13%	
2404 Hourly Temporary	45	45	62	62	62	0	0.00%	
2405 Summer	0	96	0	0	0	0	0.00%	
<b>3310 Total &gt;</b>	<b>1,522</b>	<b>2,343</b>	<b>2,288</b>	<b>2,288</b>	<b>1,506</b>	<b>-782</b>	<b>-34.18%</b>	
<b>3320 OASDI (FICA) Non-Instructional</b>								
1202 Non-Teaching - Executives	0	0	5,193	5,193	5,564	371	7.15%	
1215 Counselors	7,290	7,629	4,766	4,766	3,200	-1,566	-32.85%	
2101 Non-Instructional Classified	36,695	38,461	41,372	41,372	50,479	9,107	22.01%	
2102 Managers	0	0	0	0	3,236	3,236	0.00%	
2114 NI Classified-Educ Incentive	99	62	0	0	0	0	0.00%	
2301 Hourly Part Time, Permanent	0	967	978	978	1,007	29	2.99%	
2303 Hourly Overtime	0	0	43	43	0	-43	-100.00%	
2304 Hourly Professional Experts	13,045	14,166	325	325	2,230	1,905	586.15%	
2306 Hourly Temporary	93	93	0	0	316	316	0.00%	

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3320 Total &gt;</b>	<b>57,222</b>	<b>61,379</b>	<b>52,676</b>	<b>52,676</b>	<b>66,032</b>	<b>13,356</b>	<b>25.35%</b>
<b>3330 Medicare Instructional</b>							
1101 Teaching	532	537	559	559	592	33	5.98%
1301 Hourly Teaching - Fall/Spring	149	422	0	0	0	0	0.00%
1302 Hourly Teaching - Early Spring	27	38	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	278	411	174	174	174	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	0	73	73	0	-73	-100.00%
1335 Hrly Inst - contract employee	98	162	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	401	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	1,173	1,434	1,186	1,186	1,597	410	34.60%
2403 Professional Experts (Instructional)	548	606	666	666	610	-56	-8.41%
2404 Hourly Temporary	525	430	653	653	538	-115	-17.61%
2405 Summer	142	117	44	44	0	-44	-100.00%
2406 Early Spring	6	0	0	0	0	0	0.00%
2408 Substitute	77	14	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>3,956</b>	<b>4,171</b>	<b>3,355</b>	<b>3,355</b>	<b>3,511</b>	<b>156</b>	<b>4.65%</b>
<b>3340 Medicare Non-Instructional</b>							
1202 Non-Teaching - Executives	0	1,287	1,900	1,900	1,301	-599	-31.52%
1203 Non-Teaching - Deans	2,083	1,756	2,799	2,799	7,120	4,321	154.37%
1215 Counselors	12,825	13,755	14,304	14,304	18,027	3,724	26.03%
1235 Reassigned Time	1,643	1,047	522	522	0	-522	-100.00%
1240 Librarians	433	448	469	469	0	-469	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	2,895	4,705	4,008	4,008	4,089	81	2.02%
1402 Hourly Non-Teaching - Early Spring	0	0	190	190	210	20	10.53%
1403 Hourly Non-Teaching - Summer	514	1,126	1,167	1,167	1,081	-86	-7.37%
1406 Hourly Non-Teaching - Professional Expert	0	1,019	0	0	493	493	0.00%
1435 Hrly Non-Inst - contract employee	0	267	0	0	152	152	0.00%
2101 Non-Instructional Classified	8,582	8,995	9,676	9,676	11,805	2,129	22.00%
2102 Managers	0	0	0	0	757	757	0.00%
2114 NI Classified-Educ Incentive	23	15	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	150	226	229	229	235	7	2.99%
2303 Hourly Overtime	0	0	10	10	10	0	0.00%
2304 Hourly Professional Experts	3,051	3,648	16,851	16,851	23,932	7,081	42.02%
2306 Hourly Temporary	300	694	7,801	7,801	1,672	-6,129	-78.57%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15		Budget 15-16		Budget 16-17		Budget 17-18		Variance**	Variance** (%)
2404	96	0	0	0	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>32,595</b>	<b>38,988</b>	<b>59,926</b>	<b>59,926</b>	<b>70,885</b>	<b>70,885</b>	<b>10,959</b>	<b>18.29%</b>		
3400	616,845	679,406	668,416	668,416	903,111	903,111	234,695	35.11%		
<b>3400 Health and Welfare Benefits</b>	<b>616,845</b>	<b>679,406</b>	<b>668,416</b>	<b>668,416</b>	<b>903,111</b>	<b>903,111</b>	<b>234,695</b>	<b>35.11%</b>		
3510	18	19	19	19	20	20	1	5.98%		
<b>3510 SUI Instructional</b>	<b>138</b>	<b>143</b>	<b>573</b>	<b>573</b>	<b>123</b>	<b>123</b>	<b>-450</b>	<b>-78.60%</b>		
1101	5	14	0	0	0	0	0	0.00%		
1301	1	1	0	0	0	0	0	0.00%		
1302	10	15	6	6	6	6	0	0.00%		
1303	0	0	150	150	0	0	-150	-100.00%		
1306	3	6	0	0	0	0	0	0.00%		
1335	14	0	0	0	0	0	0	0.00%		
1401	39	48	45	45	54	54	9	19.07%		
2402	19	21	212	212	22	22	-190	-89.62%		
2403	20	16	125	125	20	20	-105	-84.00%		
2404	5	4	15	15	0	0	-15	-100.00%		
2405	1	0	0	0	0	0	0	0.00%		
2406	3	0	0	0	0	0	0	0.00%		
2408	0	0	0	0	0	0	0	0.00%		
<b>3510 Total &gt;</b>	<b>138</b>	<b>143</b>	<b>573</b>	<b>573</b>	<b>123</b>	<b>123</b>	<b>-450</b>	<b>-78.60%</b>		
3520	0	44	66	66	45	45	-21	-31.52%		
<b>3520 SUI Non-Instructional</b>	<b>72</b>	<b>59</b>	<b>97</b>	<b>97</b>	<b>246</b>	<b>246</b>	<b>149</b>	<b>154.37%</b>		
1202	442	474	493	493	622	622	128	26.03%		
1203	82	65	48	48	0	0	-48	-100.00%		
1215	15	15	16	16	0	0	-16	-100.00%		
1235	102	163	1,018	1,018	141	141	-877	-86.15%		
1240	0	0	0	0	7	7	-58	-89.23%		
1401	18	41	379	379	39	39	-340	-89.71%		
1402	0	21	0	0	17	17	17	0.00%		
1403	0	9	0	0	5	5	5	0.00%		
1406	296	310	334	334	417	417	84	25.09%		
1435	0	0	0	0	26	26	26	0.00%		
2101	1	1	0	0	0	0	0	0.00%		
2102	0	0	0	0	0	0	0	0.00%		
2114	0	0	0	0	0	0	0	0.00%		

\*\*Variance: Column 5 - Column 3.

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
2301 Hourly Part Time, Permanent	5	8	8	8	8	8	0	2.99%
2303 Hourly Overtime	0	0	4	4	4	0	-4	-100.00%
2304 Hourly Professional Experts	106	126	451	451	451	163	-288	-63.87%
2306 Hourly Temporary	11	25	1,050	1,050	1,050	17	-1,033	-98.38%
2404 Hourly Temporary	3	0	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>1,153</b>	<b>1,362</b>	<b>4,028</b>	<b>4,028</b>	<b>4,028</b>	<b>1,753</b>	<b>-2,276</b>	<b>-56.49%</b>
<b>3610 WC Instructional</b>								
1101 Teaching	1,100	1,111	655	655	655	694	39	5.98%
1301 Hourly Teaching - Fall/Spring	308	874	0	0	0	0	0	0.00%
1302 Hourly Teaching - Early Spring	57	78	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	576	851	360	360	360	360	0	0.00%
1335 Hrly Inst - contract employee	204	336	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	830	0	0	0	0	0	0	0.00%
2401 Student Help	240	616	178	178	178	885	707	398.31%
2402 Hourly, Part Time, Permanent	2,427	2,966	1,718	1,718	1,718	1,872	154	8.96%
2403 Professional Experts (Instructional)	1,134	1,254	1,380	1,380	1,380	714	-666	-48.26%
2404 Hourly Temporary	1,083	889	1,338	1,338	1,338	642	-696	-52.02%
2405 Summer	295	243	90	90	90	0	-90	-100.00%
2406 Early Spring	12	0	0	0	0	0	0	0.00%
2408 Substitute	160	29	0	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>8,426</b>	<b>9,247</b>	<b>5,719</b>	<b>5,719</b>	<b>5,719</b>	<b>5,167</b>	<b>-552</b>	<b>-9.64%</b>
<b>3620 WC Non-Instructional</b>								
1202 Non-Teaching - Executives	0	2,663	2,843	2,843	2,843	1,526	-1,317	-46.33%
1203 Non-Teaching - Deans	4,309	3,632	3,921	3,921	3,921	8,348	4,427	112.90%
1215 Counselors	26,535	28,458	17,118	17,118	17,118	21,135	4,018	23.47%
1235 Reassigned Time	4,890	3,919	2,109	2,109	2,109	0	-2,109	-100.00%
1240 Librarians	895	928	971	971	971	0	-971	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	5,987	9,735	6,795	6,795	6,795	4,974	-1,821	-26.80%
1402 Hourly Non-Teaching - Early Spring	0	0	393	393	393	247	-146	-37.15%
1403 Hourly Non-Teaching - Summer	1,062	2,330	1,815	1,815	1,815	1,299	-516	-28.43%
1406 Hourly Non-Teaching - Professional Expert	0	1,389	0	0	0	1,023	1,023	0.00%
1435 Hrly Non-Inst - contract employee	0	552	127	127	127	179	52	40.94%
2101 Non-Instructional Classified	17,756	18,610	12,047	12,047	12,047	14,008	1,961	16.28%
2102 Managers	0	0	0	0	0	887	887	0.00%

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

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Object	Budget	Budget	Budget	Budget	Budget	Variance**	Variance** (%)
	14-15	15-16	16-17	16-17	17-18		
2114 NI Classified-Educ Incentive	48	30	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	311	468	268	268	276	8	2.99%
2302 Hourly Student Help	0	721	6,338	6,338	924	-5,414	-85.42%
2303 Hourly Overtime	0	0	21	21	12	-9	-42.86%
2304 Hourly Professional Experts	6,313	7,600	6,016	6,016	4,708	-1,308	-21.75%
2306 Hourly Temporary	621	1,436	1,800	1,800	651	-1,149	-63.83%
2404 Hourly Temporary	198	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>68,925</b>	<b>82,472</b>	<b>62,581</b>	<b>62,581</b>	<b>60,197</b>	<b>-2,385</b>	<b>-3.81%</b>
<b>3900 Other Benefits</b>							
1101 Teaching	180	0	0	0	0	0	0.00%
1120 Faculty Salary Contingency	0	1,923	64	64	0	-64	-100.00%
1260 Administrative Salary Contingency	0	299	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	0	85	0	0	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	2,318	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	2,176	0	0	0	0	0.00%
3900 Benefits contingency	0	332	0	0	0	0	0.00%
3930 Educational Incentive/Classified	0	1,506	0	0	0	0	0.00%
<b>3900 Total &gt;</b>	<b>180</b>	<b>8,639</b>	<b>64</b>	<b>64</b>	<b>0</b>	<b>-64</b>	<b>#####</b>
<b>3xxx Total &gt;</b>	<b>1,073,834</b>	<b>1,249,517</b>	<b>1,260,826</b>	<b>1,260,826</b>	<b>1,703,767</b>	<b>442,941</b>	<b>35.13%</b>
<b>4300 Instructional Supplies</b>							
4306 Fee Generated Art Supplies	10,000	10,000	5,000	5,000	5,000	0	0.00%
4312 Instructional Program Materials	128,848	110,479	103,215	103,215	181,384	78,169	75.73%
4325 Lab Chemical Supplies	0	0	0	0	25,000	25,000	0.00%
4331 Subscription	4,700	130	0	0	0	0	0.00%
4335 Computer Software (Upgrades & New)	2,250	8,000	6,000	6,000	8,000	2,000	33.33%
4350 Books	300	1,800	300	300	1,834	1,534	511.33%
4503 Subscription	0	500	500	500	0	-500	-100.00%
<b>4300 Total &gt;</b>	<b>146,098</b>	<b>130,909</b>	<b>115,015</b>	<b>115,015</b>	<b>221,218</b>	<b>106,203</b>	<b>92.34%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	0	0	35,000	35,000	8,100	-26,900	-76.86%
4507 Recruiting	704	704	17,500	17,500	26,000	8,500	48.57%
4509 Printing Charges (Print Shop Only)	0	200	600	600	0	-600	-100.00%
4511 Printing (Non- Printshop)	10,740	14,615	24,847	24,847	17,500	-7,347	-29.57%

\*\*Variance: Column 5 - Column 3.

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
4514 Graduation Supplies	1,500	1,500	20,500	20,500	20,500	20,500	0	0.00%
4525 Office Supplies	47,738	68,175	110,287	110,287	110,287	95,062	-15,225	-13.80%
4540 State/County Health Required Innoculations	800	400	400	400	400	400	0	0.00%
4553 Uniforms (Parking, Athletics)	0	0	0	0	0	1,000	1,000	0.00%
4556 Professional Reference Books	0	500	250	250	250	0	-250	-100.00%
<b>4500 Total &gt;</b>	<b>61,482</b>	<b>86,094</b>	<b>209,384</b>	<b>209,384</b>	<b>209,384</b>	<b>168,562</b>	<b>-40,822</b>	<b>-19.50%</b>
<b>4700 Food</b>								
4706 Food (Receptions, Special Events, Program Supp	29,553	38,696	51,424	51,424	51,424	69,291	17,867	34.74%
<b>4700 Total &gt;</b>	<b>29,553</b>	<b>38,696</b>	<b>51,424</b>	<b>51,424</b>	<b>51,424</b>	<b>69,291</b>	<b>17,867</b>	<b>34.74%</b>
<b>4xxx Total &gt;</b>	<b>237,133</b>	<b>255,699</b>	<b>375,823</b>	<b>375,823</b>	<b>375,823</b>	<b>459,071</b>	<b>83,248</b>	<b>22.15%</b>
<b>5100 Contracts</b>								
5109 MPC Extended POST Academy	0	0	461,434	461,434	461,434	0	-461,434	-100.00%
5114 Technical Assistance/Training	0	0	10,000	10,000	10,000	9,000	-1,000	-10.00%
5122 CHOMP (Community Hospital Of Monterey Pe	216,762	216,762	243,872	243,872	243,872	243,872	0	0.00%
5124 Program Consultant	287,140	212,532	163,525	163,525	163,525	215,032	51,507	31.50%
5131 Engineering & Design Services	0	35,523	0	0	0	0	0	0.00%
5139 Specialists/Workshops	0	0	13,000	13,000	13,000	0	-13,000	-100.00%
5145 Temp. Contract Service	62,392	70,000	65,550	65,550	65,550	67,800	2,250	3.43%
5165 School of Nursing-Consultant	9,735	7,116	0	0	0	0	0	0.00%
5174 Temporary Service Agency	1,000	757	2,000	2,000	2,000	1,000	-1,000	-50.00%
5180 Contract Services	180,775	164,121	167,800	167,800	167,800	163,500	-4,300	-2.56%
<b>5100 Total &gt;</b>	<b>757,804</b>	<b>706,811</b>	<b>1,127,181</b>	<b>1,127,181</b>	<b>1,127,181</b>	<b>700,204</b>	<b>-426,977</b>	<b>-37.88%</b>
<b>5200 Travel and Conference Expenses</b>								
5203 Field Trips	31,707	37,408	39,898	39,898	39,898	40,999	1,101	2.76%
5204 Staff Candidate Travel Reimbursement	0	0	3,000	3,000	3,000	3,000	0	0.00%
5220 Conference Attendance & Related Expenses	236,709	268,127	377,318	377,318	377,318	334,972	-42,346	-11.22%
5221 State Fire Training Course Fee	55,000	45,000	40,000	40,000	40,000	40,000	0	0.00%
5230 Mileage	5,030	4,288	5,450	5,450	5,450	4,700	-750	-13.76%
5245 Participant Support - Stipend	247,980	249,880	111,822	111,822	111,822	63,500	-48,322	-43.21%
5246 Participant Support- Travel	0	0	49,950	49,950	49,950	33,600	-16,350	-32.73%
5247 Participant Support-Subsistence	0	0	44,950	44,950	44,950	35,800	-9,150	-20.36%
5248 Participant Support-Other	0	0	69,980	69,980	69,980	68,000	-1,980	-2.83%
<b>5200 Total &gt;</b>	<b>576,426</b>	<b>604,703</b>	<b>742,368</b>	<b>742,368</b>	<b>742,368</b>	<b>624,571</b>	<b>-117,797</b>	<b>-15.87%</b>

\*\*Variance: Column 5 - Column 3.

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Memb	1,100	700	4,050	4,050	550	-3,500	-86.42%
5328 License Fee Renewal	0	0	9,500	9,500	9,500	0	0.00%
<b>5300 Total &gt;</b>	<b>1,100</b>	<b>700</b>	<b>13,550</b>	<b>13,550</b>	<b>10,050</b>	<b>-3,500</b>	<b>-25.83%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property, Liability, Children's Ctr)	500	500	500	500	500	0	0.00%
5409 Student Accident Insurance	45,418	44,717	44,717	44,717	44,717	0	0.00%
<b>5400 Total &gt;</b>	<b>45,918</b>	<b>45,217</b>	<b>45,217</b>	<b>45,217</b>	<b>45,217</b>	<b>0</b>	<b>0.00%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5505 Gasoline & Oil	0	6,000	6,000	6,000	6,000	0	0.00%
5528 Mobile Phone	500	275	0	0	150	150	0.00%
<b>5500 Total &gt;</b>	<b>500</b>	<b>6,275</b>	<b>6,000</b>	<b>6,000</b>	<b>6,150</b>	<b>150</b>	<b>2.50%</b>
<b>5600 Rents, Leases and Repairs</b>							
5604 Vehicle Repair/Maintenance	6,500	6,500	6,500	6,500	6,500	0	0.00%
5620 Maintenance Agreement	7,750	78,450	82,200	82,200	82,200	0	0.00%
5621 Computer Hardware Maintenance	0	0	1,334	1,334	1,500	166	12.44%
5622 Computer Software Maintenance	78,257	60,700	75,711	75,711	60,000	-15,711	-20.75%
5623 Tech Service/Support	0	4,000	4,000	4,000	4,000	0	0.00%
5630 Equipment Repair	12,500	12,700	22,700	22,700	22,000	-700	-3.08%
5637 Copier Equipment Lease	0	9,000	9,000	9,000	9,000	0	0.00%
<b>5600 Total &gt;</b>	<b>105,007</b>	<b>171,350</b>	<b>201,445</b>	<b>201,445</b>	<b>185,200</b>	<b>-16,245</b>	<b>-8.06%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	0	6,327	0	0	0	0	0.00%
<b>5700 Total &gt;</b>	<b>0</b>	<b>6,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5802 Advertising	0	0	13,820	13,820	0	-13,820	-100.00%
5804 Miscellaneous Expense	0	2,717	295,611	295,611	348,729	53,118	17.97%
5813 Marketing	0	0	3,000	3,000	9,275	6,275	209.17%
5816 Special Events	15,000	20,000	330,678	330,678	27,500	-303,178	-91.68%
5834 Indirect Cost	171,414	257,413	214,183	214,183	130,754	-83,429	-38.95%
5839 Other Services	14,000	11,400	29,908	29,908	9,218	-20,690	-69.18%
5840 General Institutional Contingency	0	0	0	0	500	500	0.00%
5861 Subaward Wash. State Univ.	35,944	35,944	35,944	35,944	35,944	0	0.00%
5879 Refunds	5,500	10,000	10,000	10,000	10,000	0	0.00%

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
5884 Children's Center - Background Check	0	1,500	0	0	0	0	0.00%
5800 Total >	241,858	338,974	933,144	933,144	571,920	-361,224	-38.71%
5xxx Total >	1,728,613	1,880,356	3,068,905	3,068,905	2,143,312	-925,593	-30.16%
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	57,691	0	0	0	0	0.00%
6100 Total >	0	57,691	0	0	0	0	0.00%
<b>6300 Library Books</b>							
6301 Library Materials	0	68,000	33,000	33,000	48,000	15,000	45.45%
6310 PC Software	6,400	5,500	0	0	0	0	0.00%
6300 Total >	6,400	73,500	33,000	33,000	48,000	15,000	45.45%
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	0	3,500	0	0	6,500	6,500	0.00%
6404 Equipment Purchase - New	0	77,932	84,300	84,300	13,300	-71,000	-84.22%
6405 Instructional Equipment - New	362,949	682,302	893,756	893,756	428,474	-465,282	-52.06%
6409 PC Hardware - Instructional - New	0	750	750	750	0	-750	-100.00%
6410 Instructional Equipment - Replacement	0	39,333	500	500	0	-500	-100.00%
6413 Classroom furniture (05-06)	0	6,500	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	12,008	8,500	26,500	26,500	25,000	-1,500	-5.66%
6400 Total >	374,957	818,817	1,005,806	1,005,806	473,274	-532,532	-52.95%
6xxx Total >	381,357	950,008	1,038,806	1,038,806	521,274	-517,532	-49.82%
<b>7500 Student Financial Aid Payment</b>							
7501 Payment to Student	46,504	55,380	119,611	119,611	308,935	189,324	158.28%
7502 Child Care Grants to students	18,242	15,623	69,852	69,852	70,107	255	0.37%
7500 Total >	64,746	71,003	189,463	189,463	379,042	189,579	100.06%
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	413,757	787,988	449,735	449,735	1,252,061	802,326	178.40%
7604 Student Meal Ticket	35,000	40,000	50,000	50,000	40,000	-10,000	-20.00%
7600 Total >	448,757	827,988	499,735	499,735	1,292,061	792,326	158.55%
7xxx Total >	513,503	898,991	689,198	689,198	1,671,103	981,905	142.47%
General Fund (Fund 01)	6,644,558	8,458,378	10,160,000	10,160,000	10,456,531	296,531	2.92%



**Object Analysis (Detail)  
Expense by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	6,644,558	8,458,378	10,160,000	10,160,000	10,456,531	296,531	2.92%

\*\*Variance: Column 5 - Column 3.

**Exhibit C**  
**Child Development Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
Print Time: 5:40 PM

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>								
8838 Child Care Enrollment Fee	1,270	0	1,400	1,400	400	400	-1,000	-71.43%
8847 Summer Program	15,230	0	0	0	5,000	5,000	5,000	0.00%
8887 Optional Fee	0	0	100	100	500	500	400	400.00%
8892 Child Care Fee - Full Cost	0	82,508	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>16,500</b>	<b>82,508</b>	<b>1,500</b>	<b>1,500</b>	<b>5,900</b>	<b>5,900</b>	<b>4,400</b>	<b>293.33%</b>
<b>8870 Local Revenue</b>								
8825 Child Care Fees (Other)	5,000	0	10,250	10,250	13,700	13,700	3,450	33.66%
8892 Child Care Fee - Full Cost	20,000	0	43,881	43,881	85,000	85,000	41,119	93.71%
<b>8870 Total &gt;</b>	<b>25,000</b>	<b>0</b>	<b>54,131</b>	<b>54,131</b>	<b>98,700</b>	<b>98,700</b>	<b>44,569</b>	<b>82.34%</b>
<b>8900 Other</b>								
8985 Interfund Transfer - In (Fund 01 RGF)	260,707	50,000	100,000	100,000	100,000	100,000	0	0.00%
<b>8900 Total &gt;</b>	<b>260,707</b>	<b>50,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>302,207</b>	<b>132,508</b>	<b>155,631</b>	<b>155,631</b>	<b>204,600</b>	<b>204,600</b>	<b>48,969</b>	<b>31.46%</b>
<b>Child Development (Fund 04)</b>	<b>302,207</b>	<b>132,508</b>	<b>155,631</b>	<b>155,631</b>	<b>204,600</b>	<b>204,600</b>	<b>48,969</b>	<b>31.46%</b>

**Object Analysis (Detail)**  
**Revenue by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	302,207	132,508	155,631	155,631	155,631	204,600	48,969	31.46%

**Object Analysis (Detail)  
Expense by Object - Summary  
Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2102 Managers	61,698	59,570	67,918	67,918	61,934	-5,984	-8.81%
2120 MSC Salary Contingency	0	643	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	273	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>61,698</b>	<b>60,486</b>	<b>67,918</b>	<b>67,918</b>	<b>61,934</b>	<b>-5,984</b>	<b>-8.81%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	74,710	0	0	0	0	0	0.00%
<b>2200 Total &gt;</b>	<b>74,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	10,738	25,277	36,378	36,378	39,365	2,987	8.21%
<b>2300 Total &gt;</b>	<b>10,738</b>	<b>25,277</b>	<b>36,378</b>	<b>36,378</b>	<b>39,365</b>	<b>2,987</b>	<b>8.21%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	1,643	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	30,395	0	0	0	0	0	0.00%
2405 Summer	9,435	0	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>41,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>188,619</b>	<b>85,763</b>	<b>104,296</b>	<b>104,296</b>	<b>101,299</b>	<b>-2,997</b>	<b>-2.87%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	14,024	0	0	0	0	0	0.00%
2405 Summer	1,740	0	0	0	0	0	0.00%
<b>3210 Total &gt;</b>	<b>15,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3220 PERS Non-Instructional</b>							
2102 Managers	11,581	11,227	15,018	15,018	13,954	-1,063	-7.08%
2301 Hourly Part Time, Permanent	0	4,764	4,764	4,764	0	-4,764	-100.00%
<b>3220 Total &gt;</b>	<b>11,581</b>	<b>15,991</b>	<b>19,782</b>	<b>19,782</b>	<b>13,954</b>	<b>-5,827</b>	<b>-29.46%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	4,632	0	0	0	0	0	0.00%
2405 Summer	585	0	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>5,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2102 Managers	3,825	3,693	4,211	4,211	3,840	-371	-8.81%
2301 Hourly Part Time, Permanent	0	1,567	1,567	1,567	0	-1,567	-100.00%
<b>3320 Total &gt;</b>	<b>3,825</b>	<b>5,261</b>	<b>5,778</b>	<b>5,778</b>	<b>3,840</b>	<b>-1,938</b>	<b>-33.54%</b>

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Expense by Object - Summary  
Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	1,083	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	441	0	0	0	0	0	0.00%
2405 Summer	137	0	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>1,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3340 Medicare Non-Instructional</b>							
2102 Managers	895	864	985	985	898	-87	-8.81%
2301 Hourly Part Time, Permanent	156	367	174	174	571	397	228.60%
<b>3340 Total &gt;</b>	<b>1,050</b>	<b>1,230</b>	<b>1,159</b>	<b>1,159</b>	<b>1,469</b>	<b>310</b>	<b>26.79%</b>
<b>3400 Health and Welfare Benefits</b>							
3450 H & W Payments	65,801	17,654	19,419	19,419	17,524	-1,895	-9.76%
<b>3400 Total &gt;</b>	<b>65,801</b>	<b>17,654</b>	<b>19,419</b>	<b>19,419</b>	<b>17,524</b>	<b>-1,895</b>	<b>-9.76%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	37	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	15	0	0	0	0	0	0.00%
2405 Summer	5	0	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3520 SUI Non-Instructional</b>							
2102 Managers	31	30	34	34	31	-3	-8.81%
2301 Hourly Part Time, Permanent	5	13	6	6	20	14	228.60%
<b>3520 Total &gt;</b>	<b>36</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>51</b>	<b>11</b>	<b>26.79%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	2,241	0	0	0	0	0	0.00%
2401 Student Help	69	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	912	0	0	0	0	0	0.00%
2405 Summer	283	0	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>3,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3620 WC Non-Instructional</b>							
2102 Managers	1,851	1,787	1,255	1,255	1,053	-202	-16.12%
2301 Hourly Part Time, Permanent	322	758	204	204	669	466	228.60%
<b>3620 Total &gt;</b>	<b>2,173</b>	<b>2,545</b>	<b>1,459</b>	<b>1,459</b>	<b>1,722</b>	<b>263</b>	<b>18.04%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	190	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	81	0	0	0	0	0.00%

**Object Analysis (Detail)  
Expense by Object - Summary  
Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
3900 Total >	0	271	0	0	0	0	0.00%
3xxx Total >	110,672	42,995	47,636	47,636	38,560	-9,076	-19.05%
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	270	0	0	0	0	0	0.00%
4300 Total >	270	0	0	0	0	0	0.00%
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	2,046	3,750	3,750	3,750	3,750	0	0.00%
4500 Total >	2,046	3,750	3,750	3,750	3,750	0	0.00%
4xxx Total >	2,316	3,750	3,750	3,750	3,750	0	0.00%
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	600	0	0	0	0	0	0.00%
5600 Total >	600	0	0	0	0	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	0	0	0	0	60,991	60,991	0.00%
5800 Total >	0	0	0	0	60,991	60,991	0.00%
5xxx Total >	600	0	0	0	60,991	60,991	0.00%
<b>Child Development (Fund 04)</b>	<b>302,207</b>	<b>132,508</b>	<b>155,682</b>	<b>155,682</b>	<b>204,600</b>	<b>48,917</b>	<b>31.42%</b>

**Object Analysis (Detail)**  
**Expense by Object - Summary**

Print Date: Monday, August 14, 2017  
 Print Time: 5:40 PM

**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	302,207	132,508	155,682	155,682	204,600	48,917	31.42%



**Object Analysis (Detail)**  
**Revenue by Object - Summary**  
**Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
 Print Time: 5:41 P.M

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8100 Federal Revenues</b>							
8114 Child Care Food	20,000	31,200	31,073	31,073	31,073	0	0.00%
<b>8100 Total &gt;</b>	<b>20,000</b>	<b>31,200</b>	<b>31,073</b>	<b>31,073</b>	<b>31,073</b>	<b>0</b>	<b>0.00%</b>
<b>8600 State Revenues</b>							
8615 Child Care Grant	170,565	391,461	378,093	378,093	398,664	20,571	5.44%
<b>8600 Total &gt;</b>	<b>170,565</b>	<b>391,461</b>	<b>378,093</b>	<b>378,093</b>	<b>398,664</b>	<b>20,571</b>	<b>5.44%</b>
<b>8800 Local Revenues</b>							
8898 Local Grants	0	0	30,000	30,000	0	-30,000	-100.00%
<b>8800 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>-30,000</b>	<b>#####</b>
<b>8xxx Total &gt;</b>	<b>190,565</b>	<b>422,661</b>	<b>439,166</b>	<b>439,166</b>	<b>429,737</b>	<b>-9,429</b>	<b>-2.15%</b>
<b>Child Development (Fund 04)</b>	<b>190,565</b>	<b>422,661</b>	<b>439,166</b>	<b>439,166</b>	<b>429,737</b>	<b>-9,429</b>	<b>-2.15%</b>

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

Print Date: Monday, August 14, 2017  
 Print Time: 5:41 PM

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	190,565	422,661	439,166	439,166	439,166	429,737	-9,429	-2.15%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Child Development (Fund 04)**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2102 Managers	9,219	17,794	17,976	17,976	18,500	523	2.91%
2120 MSC Salary Contingency	0	192	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	1,267	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>9,219</b>	<b>19,253</b>	<b>17,976</b>	<b>17,976</b>	<b>18,500</b>	<b>523</b>	<b>2.91%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	68,651	106,050	97,086	97,086	117,922	20,836	21.46%
<b>2200 Total &gt;</b>	<b>68,651</b>	<b>106,050</b>	<b>97,086</b>	<b>97,086</b>	<b>117,922</b>	<b>20,836</b>	<b>21.46%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	0	11,282	11,282	11,282	0	-11,282	-100.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>11,282</b>	<b>11,282</b>	<b>11,282</b>	<b>0</b>	<b>-11,282</b>	<b>#####</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2402 Hourly, Part Time, Permanent	17,809	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	138,599	138,599	138,599	138,599	0	0.00%
2408 Substitute	0	9,569	9,569	9,569	9,569	0	0.00%
<b>2400 Total &gt;</b>	<b>17,809</b>	<b>148,168</b>	<b>148,168</b>	<b>148,168</b>	<b>148,168</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>95,679</b>	<b>284,753</b>	<b>274,512</b>	<b>274,512</b>	<b>284,590</b>	<b>10,077</b>	<b>3.67%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	12,886	19,987	21,874	21,874	26,569	4,695	21.46%
<b>3210 Total &gt;</b>	<b>12,886</b>	<b>19,987</b>	<b>21,874</b>	<b>21,874</b>	<b>26,569</b>	<b>4,695</b>	<b>21.46%</b>
<b>3220 PERS Non-Instructional</b>							
2102 Managers	1,730	3,354	4,050	4,050	4,168	118	2.91%
<b>3220 Total &gt;</b>	<b>1,730</b>	<b>3,354</b>	<b>4,050</b>	<b>4,050</b>	<b>4,168</b>	<b>118</b>	<b>2.91%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	4,256	6,575	6,019	6,019	7,311	1,292	21.46%
<b>3310 Total &gt;</b>	<b>4,256</b>	<b>6,575</b>	<b>6,019</b>	<b>6,019</b>	<b>7,311</b>	<b>1,292</b>	<b>21.46%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2102 Managers	572	1,103	1,115	1,115	1,147	32	2.91%
<b>3320 Total &gt;</b>	<b>572</b>	<b>1,103</b>	<b>1,115</b>	<b>1,115</b>	<b>1,147</b>	<b>32</b>	<b>2.91%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	995	1,538	1,408	1,408	1,710	302	21.46%
2402 Hourly, Part Time, Permanent	258	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	2,010	0	0	2,010	2,010	0.00%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Expense by Object - Summary  
Child Development (Fund 04)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
2408 Substitute	0	139	0	0	139	139	0.00%
<b>3330 Total &gt;</b>	<b>1,254</b>	<b>3,687</b>	<b>1,408</b>	<b>1,408</b>	<b>3,859</b>	<b>2,451</b>	<b>174.12%</b>
<b>3340 Medicare Non-Instructional</b>							
2102 Managers	134	258	261	261	268	8	2.91%
2301 Hourly Part Time, Permanent	0	164	164	164	0	-164	-100.00%
<b>3340 Total &gt;</b>	<b>134</b>	<b>422</b>	<b>424</b>	<b>424</b>	<b>268</b>	<b>-156</b>	<b>-36.77%</b>
<b>3400 Health and Welfare Benefits</b>							
3450 H & W Payments	48,835	51,127	55,186	55,186	57,442	2,256	4.09%
<b>3400 Total &gt;</b>	<b>48,835</b>	<b>51,127</b>	<b>55,186</b>	<b>55,186</b>	<b>57,442</b>	<b>2,256</b>	<b>4.09%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	34	53	49	49	59	10	21.46%
2402 Hourly, Part Time, Permanent	9	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	69	0	0	68	68	0.00%
2408 Substitute	0	5	0	0	5	5	0.00%
<b>3510 Total &gt;</b>	<b>43</b>	<b>127</b>	<b>49</b>	<b>49</b>	<b>132</b>	<b>83</b>	<b>171.84%</b>
<b>3520 SUI Non-Instructional</b>							
2102 Managers	5	9	9	9	9	0	2.91%
2301 Hourly Part Time, Permanent	0	6	6	6	0	-6	-100.00%
<b>3520 Total &gt;</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>-5</b>	<b>-36.77%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	2,060	3,182	1,650	1,650	2,005	354	21.46%
2402 Hourly, Part Time, Permanent	534	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	4,158	0	0	2,356	2,356	0.00%
2408 Substitute	0	287	0	0	163	163	0.00%
<b>3610 Total &gt;</b>	<b>2,594</b>	<b>7,627</b>	<b>1,650</b>	<b>1,650</b>	<b>4,524</b>	<b>2,873</b>	<b>174.08%</b>
<b>3620 WC Non-Instructional</b>							
2102 Managers	277	534	306	306	314	9	2.91%
2301 Hourly Part Time, Permanent	0	338	338	338	0	-338	-100.00%
<b>3620 Total &gt;</b>	<b>277</b>	<b>872</b>	<b>644</b>	<b>644</b>	<b>314</b>	<b>-330</b>	<b>-51.17%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	57	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	343	0	0	0	0	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**Object Analysis (Detail)  
Expense by Object - Summary  
Child Development (Fund 04)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3xxx Total &gt;</b>	<b>72,585</b>	<b>95,295</b>	<b>92,434</b>	<b>92,434</b>	<b>105,744</b>	<b>13,310</b>	<b>14.40%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	2,000	2,000	2,000	2,000	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	3,402	6,323	6,323	6,323	6,323	0	0.00%
<b>4500 Total &gt;</b>	<b>3,402</b>	<b>6,323</b>	<b>6,323</b>	<b>6,323</b>	<b>6,323</b>	<b>0</b>	<b>0.00%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	18,000	16,211	16,211	16,211	16,211	0	0.00%
<b>4700 Total &gt;</b>	<b>18,000</b>	<b>16,211</b>	<b>16,211</b>	<b>16,211</b>	<b>16,211</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>21,402</b>	<b>24,534</b>	<b>24,534</b>	<b>24,534</b>	<b>24,534</b>	<b>0</b>	<b>0.00%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property, Liability, Children's Ctr)	299	0	0	0	0	0	0.00%
<b>5400 Total &gt;</b>	<b>299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5622 Computer Software Maintenance	0	2,200	2,200	2,200	2,200	0	0.00%
5645 License Fee, Permit, and Certification	600	880	880	880	880	0	0.00%
<b>5600 Total &gt;</b>	<b>600</b>	<b>3,080</b>	<b>3,080</b>	<b>3,080</b>	<b>3,080</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5839 Other Services	0	0	30,000	30,000	0	-30,000	-100.00%
5840 General Institutional Contingency	0	0	0	0	11,789	11,789	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>11,789</b>	<b>-18,211</b>	<b>-60.70%</b>
<b>5xxx Total &gt;</b>	<b>899</b>	<b>3,080</b>	<b>33,080</b>	<b>33,080</b>	<b>14,869</b>	<b>-18,211</b>	<b>-55.05%</b>
<b>6400 Capital Equipment - New</b>							
6442 Equip.(to be paid by Bond)	0	15,000	15,000	15,000	0	-15,000	-100.00%
<b>6400 Total &gt;</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>-15,000</b>	<b>#####</b>
<b>6xxx Total &gt;</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>-15,000</b>	<b>#####</b>
<b>Child Development (Fund 04)</b>	<b>190,565</b>	<b>422,662</b>	<b>439,561</b>	<b>439,561</b>	<b>429,737</b>	<b>-9,824</b>	<b>-2.23%</b>

**Object Analysis (Detail)  
Expense by Object - Summary**

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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	190,565	422,662	439,561	439,561	439,561	429,737	-9,824	-2.23%

\*\*Variance: Column 5 - Column 3.

**Exhibit D**  
**Student Center Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Student Center (Fund 47)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>								
8833 Course Materials Fee	200	0	0	0	0	0	0	0.00%
8843 College Center Use Fees	144,000	130,400	120,000	120,000	120,000	120,000	0	0.00%
8846 Commission (Cafeteria)	15,000	7,600	5,000	5,000	5,000	15,000	10,000	200.000%
8857 Interest on Fund Balance	0	0	3,000	3,000	3,000	6,500	3,500	116.67%
8869 Bookstore Commission	100,000	120,000	130,000	130,000	130,000	100,000	-30,000	-23.08%
<b>8800 Total &gt;</b>	<b>259,200</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>241,500</b>	<b>-16,500</b>	<b>-6.40%</b>
<b>8xxx Total &gt;</b>	<b>259,200</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>241,500</b>	<b>-16,500</b>	<b>-6.40%</b>
<b>Student Center (Fund 47)</b>	<b>259,200</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>258,000</b>	<b>241,500</b>	<b>-16,500</b>	<b>-6.40%</b>



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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	259,200	258,000	258,000	258,000	241,500	-16,500	-6.40%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Expense by Object - Summary  
Student Center (Fund 47)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	24,354	24,624	24,978	24,978	25,722	744	2.98%
2130 Class. Sal. Contingency	0	266	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>24,354</b>	<b>24,890</b>	<b>24,978</b>	<b>24,978</b>	<b>25,722</b>	<b>744</b>	<b>2.98%</b>
<b>2xxx Total &gt;</b>	<b>24,354</b>	<b>24,890</b>	<b>24,978</b>	<b>24,978</b>	<b>25,722</b>	<b>744</b>	<b>2.98%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	4,571	4,641	5,628	5,628	5,795	168	2.98%
<b>3220 Total &gt;</b>	<b>4,571</b>	<b>4,641</b>	<b>5,628</b>	<b>5,628</b>	<b>5,795</b>	<b>168</b>	<b>2.98%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,510	1,527	1,549	1,549	1,595	46	2.98%
<b>3320 Total &gt;</b>	<b>1,510</b>	<b>1,527</b>	<b>1,549</b>	<b>1,549</b>	<b>1,595</b>	<b>46</b>	<b>2.98%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	353	357	362	362	373	11	2.98%
<b>3340 Total &gt;</b>	<b>353</b>	<b>357</b>	<b>362</b>	<b>362</b>	<b>373</b>	<b>11</b>	<b>2.98%</b>
<b>3400 Health and Welfare Benefits</b>							
3450 H & W Payments	11,464	11,464	12,610	12,610	11,290	-1,320	-10.47%
<b>3400 Total &gt;</b>	<b>11,464</b>	<b>11,464</b>	<b>12,610</b>	<b>12,610</b>	<b>11,290</b>	<b>-1,320</b>	<b>-10.47%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	12	12	12	12	13	0	2.98%
<b>3520 Total &gt;</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>0</b>	<b>2.98%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	731	739	425	425	437	13	2.98%
<b>3620 Total &gt;</b>	<b>731</b>	<b>739</b>	<b>425</b>	<b>425</b>	<b>437</b>	<b>13</b>	<b>2.98%</b>
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	79	0	0	0	0	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>18,641</b>	<b>18,819</b>	<b>20,586</b>	<b>20,586</b>	<b>19,503</b>	<b>-1,082</b>	<b>-5.26%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	1,150	950	950	950	950	0	0.00%
<b>4500 Total &gt;</b>	<b>1,150</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>1,150</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>0</b>	<b>0.00%</b>
<b>5200 Travel and Conference Expenses</b>							

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Expense by Object - Summary  
Student Center (Fund 47)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
5220 Conference Attendance & Related Expenses	1,500	1,500	1,500	1,500	1,500	0	0.00%
<b>5200 Total &gt;</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	75	75	0	0	0	0	0.00%
<b>5300 Total &gt;</b>	<b>75</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5400 Total &gt;</b>	<b>17,545</b>	<b>17,545</b>	<b>17,545</b>	<b>17,545</b>	<b>17,545</b>	<b>0</b>	<b>0.00%</b>
5500 Utilities and Housekeeping Services							
5501 Electricity	32,836	33,474	33,474	33,474	33,474	0	0.00%
5502 Natural Gas	9,060	9,118	9,118	9,118	9,118	0	0.00%
5503 Water	26,703	25,016	25,016	25,016	15,000	-10,016	-40.04%
5504 Telephone	5,260	5,260	5,260	5,260	5,260	0	0.00%
5506 Waste Disposal	4,000	3,500	3,500	3,500	3,500	0	0.00%
5507 Sewage	2,678	2,742	2,742	2,742	2,742	0	0.00%
5511 Custodial Services (in-house)	45,000	45,000	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	33,875	31,362	31,362	31,362	31,362	0	0.00%
<b>5500 Total &gt;</b>	<b>159,412</b>	<b>155,472</b>	<b>155,472</b>	<b>155,472</b>	<b>145,456</b>	<b>-10,016</b>	<b>-6.44%</b>
5600 Rents, Leases and Repairs							
5620 Maintenance Agreement	1,080	1,080	1,080	1,080	1,080	0	0.00%
5630 Equipment Repair	9,818	7,569	7,569	7,569	7,569	0	0.00%
<b>5600 Total &gt;</b>	<b>10,898</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>	<b>0</b>	<b>0.00%</b>
5800 Other Services & Expense							
5854 Pay ASMP for Bookstore	5,000	5,000	5,000	5,000	0	-5,000	-100.00%
<b>5800 Total &gt;</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>-5,000</b>	<b>#####</b>
5xxx Total >	194,430	188,241	188,166	188,166	173,150	-15,016	-7.98%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	3,000	3,000	3,000	3,000	0	-3,000	-100.00%
<b>6400 Total &gt;</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>-3,000</b>	<b>#####</b>
6xxx Total >	3,000	3,000	3,000	3,000	0	-3,000	#####
7100 Debt Retirement							
7101 College Center Bond	17,625	22,100	21,500	21,500	20,900	-600	-2.79%
<b>7100 Total &gt;</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>

Final Budget Final Budget Final Budget

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Expense by Object - Summary  
Student Center (Fund 47)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
7xxx Total >	17,625	22,100	21,500	21,500	21,500	20,900	-600	-2.79%
Student Center (Fund 47)	259,200	258,000	259,180	259,180	259,180	240,225	-18,954	-7.31%

**Object Analysis (Detail)**  
**Expense by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	259,200	258,000	259,180	259,180	259,180	240,225	-18,954	-7.31%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)  
Revenue by Object - Summary**

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**Student Center Bond (Fund 46)**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<i>8800 Local Revenues</i>							
8899 Fund 46 Subsidy from Fund 47	17,625	22,100	21,500	21,500	20,900	-600	-2.79%
<b>8800 Total &gt;</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>
<b>8xxx Total &gt;</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>
<b>Student Center Bond (Fund 46)</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	17,625	22,100	21,500	21,500	20,900	-600	-2.79%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Student Center Bond (Fund 46)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
7100 Debt Retirement								
7101 College Center Bond	17,625	22,100	21,500	21,500	21,500	20,900	-600	-2.79%
<b>7100 Total &gt;</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>
<b>7xxx Total &gt;</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>
<b>Student Center Bond (Fund 46)</b>	<b>17,625</b>	<b>22,100</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>20,900</b>	<b>-600</b>	<b>-2.79%</b>



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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	17,625	22,100	21,500	21,500	20,900	-600	-2.79%

**Exhibit E**  
**Parking Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Parking Fund (Fund 39)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>							
8818 Parking Fines	60,000	49,000	35,000	35,000	40,000	5,000	14.29%
8852 Rents (Facilities)	12,000	19,000	10,000	10,000	20,000	10,000	100.00%
<b>8800 Total &gt;</b>	<b>72,000</b>	<b>68,000</b>	<b>45,000</b>	<b>45,000</b>	<b>60,000</b>	<b>15,000</b>	<b>33.33%</b>
<b>8860 Local Interest</b>							
8857 Interest on Fund Balance	0	0	0	0	10,000	10,000	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8829 Parking Fees (Daily)	370,000	309,000	288,790	288,790	350,000	61,210	21.20%
8848 Parking Spitters	83,000	107,000	85,000	85,000	135,000	50,000	58.82%
<b>8870 Total &gt;</b>	<b>453,000</b>	<b>416,000</b>	<b>373,790</b>	<b>373,790</b>	<b>485,000</b>	<b>111,210</b>	<b>29.75%</b>
<b>8xxx Total &gt;</b>	<b>525,000</b>	<b>484,000</b>	<b>418,790</b>	<b>418,790</b>	<b>555,000</b>	<b>136,210</b>	<b>32.52%</b>
<b>Parking Fund (Fund 39)</b>	<b>525,000</b>	<b>484,000</b>	<b>418,790</b>	<b>418,790</b>	<b>555,000</b>	<b>136,210</b>	<b>32.52%</b>

**Object Analysis (Detail)  
Revenue by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	525,000	484,000	418,790	418,790	555,000	136,210	32.52%

**Object Analysis (Detail)  
Expense by Object - Summary  
Parking Fund (Fund 39)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	156,912	147,708	140,730	140,730	192,948	52,218	37.11%
2102 Managers	0	0	0	0	145,488	145,488	0.00%
2114 NI Classified-Educ Incentive	800	800	600	600	0	-600	-100.00%
2130 Class. Sal. Contingency	0	1,699	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>157,712</b>	<b>150,207</b>	<b>141,330</b>	<b>141,330</b>	<b>338,436</b>	<b>197,106</b>	<b>139.47%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	1,071	1,071	1,071	1,071	1,071	0	0.00%
2303 Hourly Overtime	2,000	2,000	2,000	2,000	2,000	0	0.00%
2304 Hourly Professional Experts	49,568	49,568	49,568	49,568	49,568	0	0.00%
2308 Substitutes for Classified	35,000	35,000	30,000	30,000	30,000	0	0.00%
<b>2300 Total &gt;</b>	<b>87,639</b>	<b>87,639</b>	<b>82,639</b>	<b>82,639</b>	<b>82,639</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>245,351</b>	<b>237,846</b>	<b>223,969</b>	<b>223,969</b>	<b>421,075</b>	<b>197,106</b>	<b>88.01%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	29,454	27,839	24,826	24,826	43,473	18,648	75.11%
2102 Managers	0	0	0	0	32,780	32,780	0.00%
2114 NI Classified-Educ Incentive	150	150	0	0	0	0	0.00%
2304 Hourly Professional Experts	9,304	9,342	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>38,908</b>	<b>37,331</b>	<b>24,826</b>	<b>24,826</b>	<b>76,253</b>	<b>51,427</b>	<b>207.16%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	9,729	9,158	6,831	6,831	11,963	5,131	75.11%
2102 Managers	0	0	0	0	4,510	4,510	0.00%
2114 NI Classified-Educ Incentive	50	50	0	0	0	0	0.00%
2303 Hourly Overtime	124	124	0	0	0	0	0.00%
2304 Hourly Professional Experts	3,073	3,073	0	0	0	0	0.00%
2308 Substitutes for Classified	2,170	2,170	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>15,146</b>	<b>14,575</b>	<b>6,831</b>	<b>6,831</b>	<b>16,473</b>	<b>9,641</b>	<b>141.13%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	2,275	2,142	1,598	1,598	2,798	1,200	75.11%
2102 Managers	0	0	0	0	1,055	1,055	0.00%
2114 NI Classified-Educ Incentive	12	12	0	0	0	0	0.00%
2303 Hourly Overtime	73	73	0	0	0	0	0.00%
2304 Hourly Professional Experts	719	719	0	0	0	0	0.00%

**Object Analysis (Detail)  
 Expense by Object - Summary  
 Parking Fund (Fund 39)**

Object	Budget 15-16		Budget 16-17		Budget 17-18		Variance**	%
	14-15	15-16	16-17	16-17	17-18	17-18		
2308 Substitutes for Classified	508	508	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>3,587</b>	<b>3,454</b>	<b>1,598</b>	<b>1,598</b>	<b>3,853</b>	<b>2,255</b>	<b>141.13%</b>	
<b>3400 Health and Welfare Benefits</b>								
3450 H & W Payments	91,708	91,708	74,241	74,241	154,554	80,313	80,313	108.18%
<b>3400 Total &gt;</b>	<b>91,708</b>	<b>91,708</b>	<b>74,241</b>	<b>74,241</b>	<b>154,554</b>	<b>80,313</b>	<b>108.18%</b>	
<b>3520 SUI Non-Instructional</b>								
2101 Non-Instructional Classified	78	74	55	55	96	41	41	75.11%
2102 Managers	0	0	0	0	36	36	36	0.00%
2114 NI Classified-Educ Incentive	1	1	0	0	0	0	0	0.00%
2303 Hourly Overtime	1	1	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	25	25	0	0	0	0	0	0.00%
2308 Substitutes for Classified	18	18	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>123</b>	<b>119</b>	<b>55</b>	<b>55</b>	<b>133</b>	<b>78</b>	<b>141.13%</b>	
<b>3620 WC Non-Instructional</b>								
2101 Non-Instructional Classified	4,707	4,431	1,873	1,873	3,280	1,407	1,407	75.11%
2102 Managers	0	0	0	0	1,237	1,237	1,237	0.00%
2114 NI Classified-Educ Incentive	24	24	0	0	0	0	0	0.00%
2302 Hourly Student Help	32	32	0	0	0	0	0	0.00%
2303 Hourly Overtime	60	60	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	1,487	1,487	0	0	0	0	0	0.00%
2308 Substitutes for Classified	1,050	1,050	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>7,360</b>	<b>7,084</b>	<b>1,873</b>	<b>1,873</b>	<b>4,517</b>	<b>2,644</b>	<b>141.13%</b>	
<b>3900 Other Benefits</b>								
2130 Class. Sal. Contingency	0	502	0	0	0	0	0	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>156,833</b>	<b>154,772</b>	<b>109,424</b>	<b>109,424</b>	<b>255,782</b>	<b>146,358</b>	<b>133.75%</b>	
<b>4500 Non-Instructional Supplies</b>								
4511 Printing (Non-Printshop)	10,000	12,000	16,000	16,000	16,000	0	0	0.00%
4515 EOC Planning Supplies	500	250	125	125	125	0	0	0.00%
4525 Office Supplies	3,500	3,500	3,000	3,000	3,000	0	0	0.00%
4553 Uniforms (Parking, Athletics)	1,500	1,500	1,500	1,500	1,500	0	0	0.00%
<b>4500 Total &gt;</b>	<b>15,500</b>	<b>17,250</b>	<b>20,625</b>	<b>20,625</b>	<b>20,625</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>15,500</b>	<b>17,250</b>	<b>20,625</b>	<b>20,625</b>	<b>20,625</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**Object Analysis (Detail)  
Expense by Object - Summary  
Parking Fund (Fund 39)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>5100 Contracts</b>							
5180 Contract Services	10,000	1,500	2,000	2,000	2,000	0	0.00%
<b>5100 Total &gt;</b>	<b>10,000</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	500	500	250	250	250	0	0.00%
<b>5200 Total &gt;</b>	<b>500</b>	<b>500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0.00%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5505 Gasoline & Oil	3,000	2,000	1,200	1,200	1,200	0	0.00%
5528 Mobile Phone	2,000	2,000	2,000	2,000	2,000	0	0.00%
<b>5500 Total &gt;</b>	<b>5,000</b>	<b>4,000</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	1,000	1,000	1,000	1,000	1,000	0	0.00%
5630 Equipment Repair	6,700	5,000	5,000	5,000	5,000	0	0.00%
5632 Road/Pavement Repair	35,916	14,932	10,000	10,000	10,000	0	0.00%
5660 Sign Maintenance/Repair	5,500	2,500	1,500	1,500	1,500	0	0.00%
<b>5600 Total &gt;</b>	<b>49,116</b>	<b>23,432</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>64,616</b>	<b>29,432</b>	<b>22,950</b>	<b>22,950</b>	<b>22,950</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	15,000	25,000	25,000	25,000	0	-25,000	-100.00%
6425 Non-Instructional Equipment - Replacement	13,000	5,000	2,500	2,500	0	-2,500	-100.00%
<b>6400 Total &gt;</b>	<b>28,000</b>	<b>30,000</b>	<b>27,500</b>	<b>27,500</b>	<b>0</b>	<b>-27,500</b>	<b>#####</b>
<b>6xxx Total &gt;</b>	<b>28,000</b>	<b>30,000</b>	<b>27,500</b>	<b>27,500</b>	<b>0</b>	<b>-27,500</b>	<b>#####</b>
<b>7300 Interfund Transfers - Out</b>							
7321 Transfer Out to Unrestricted GF	14,700	14,700	14,700	14,700	14,700	0	0.00%
<b>7300 Total &gt;</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>0</b>	<b>0.00%</b>
<b>Parking Fund (Fund 39)</b>	<b>525,000</b>	<b>484,000</b>	<b>419,168</b>	<b>419,168</b>	<b>735,132</b>	<b>315,964</b>	<b>75.38%</b>

\*\*Variance: Column 5 - Column 3.

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	525,000	484,000	419,168	419,168	735,132	315,964	75.38%



**Exhibit F**  
**Self Insurance Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Self Insurance (Fund 35)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>							
8807 URGF Budgeted in Self Insurance	5,135,038	5,505,886	5,895,434	5,895,434	6,170,952	275,518	4.67%
8808 RGF Budget in Self Insurance	616,845	679,406	717,415	717,415	903,111	185,696	25.88%
8811 Child Devt. Budget in self Insurance	114,636	68,781	74,605	74,605	74,960	355	0.48%
8819 Parking Budget in Self Insurance	91,708	91,708	74,241	74,241	154,554	80,313	108.18%
8830 Student Ctr. Budget in Self Insurance	11,464	11,464	12,610	12,610	11,290	-1,320	-10.47%
8857 Interest on Fund Balance	0	0	0	0	30,000	30,000	0.00%
8870 Retiree Insurance Contribution	553,573	504,637	400,000	400,000	427,000	27,000	6.75%
8873 COBRA	30,000	30,000	7,000	7,000	15,000	8,000	114.29%
<b>8800 Total &gt;</b>	<b>6,553,264</b>	<b>6,891,882</b>	<b>7,181,305</b>	<b>7,181,305</b>	<b>7,786,867</b>	<b>605,562</b>	<b>8.43%</b>
<b>8xxx Total &gt;</b>	<b>6,553,264</b>	<b>6,891,882</b>	<b>7,181,305</b>	<b>7,181,305</b>	<b>7,786,867</b>	<b>605,562</b>	<b>8.43%</b>
<b>Self Insurance (Fund 35)</b>	<b>6,553,264</b>	<b>6,891,882</b>	<b>7,181,305</b>	<b>7,181,305</b>	<b>7,786,867</b>	<b>605,562</b>	<b>8.43%</b>

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	6,553,264	6,891,882	7,181,305	7,181,305	7,786,867	605,562	8.43%

**Object Analysis (Detail)  
Expense by Object - Summary  
Self Insurance (Fund 35)**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>3400 Health and Welfare Benefits</b>							
3452 Self Insurance (Abatement)	100,770	115,980	0	0	-65,000	-5,000	8.33%
3455 Categorical assessed for OPEB	100,770	115,980	-60,000	-60,000	-65,000	-5,000	8.33%
<b>3400 Total &gt;</b>							
<b>3xxx Total &gt;</b>							
<b>5100 Contracts</b>							
5145 Temp. Contract Service	0	0	60,000	60,000	65,000	5,000	8.33%
5146 Professional Services	0	0	0	0	4,000	4,000	0.00%
5148 H&W Claim payments from Self Insurance	6,394,883	6,709,631	6,887,795	6,887,795	7,314,867	427,072	6.20%
<b>5100 Total &gt;</b>	<b>6,394,883</b>	<b>6,709,631</b>	<b>6,947,795</b>	<b>6,947,795</b>	<b>7,383,867</b>	<b>436,072</b>	<b>6.28%</b>
<b>5xxx Total &gt;</b>	<b>6,394,883</b>	<b>6,709,631</b>	<b>6,947,795</b>	<b>6,947,795</b>	<b>7,383,867</b>	<b>436,072</b>	<b>6.28%</b>
<b>7300 Interfund Transfers - Out</b>							
7318 Interfund Transfer Out - Non-Medical for Categ	57,611	66,271	66,271	66,271	66,271	0	0.00%
7321 Transfer Out to Unrestricted GF	2,241,207	0	2,031,765	2,031,765	0	-2,031,765	-100.00%
<b>7300 Total &gt;</b>	<b>2,298,818</b>	<b>66,271</b>	<b>2,098,036</b>	<b>2,098,036</b>	<b>66,271</b>	<b>-2,031,765</b>	<b>-96.84%</b>
<b>7xxx Total &gt;</b>	<b>2,298,818</b>	<b>66,271</b>	<b>2,098,036</b>	<b>2,098,036</b>	<b>66,271</b>	<b>-2,031,765</b>	<b>-96.84%</b>
<b>Self Insurance (Fund 35)</b>	<b>8,794,471</b>	<b>6,891,882</b>	<b>8,985,831</b>	<b>8,985,831</b>	<b>7,385,138</b>	<b>-1,600,693</b>	<b>-17.81%</b>

**Object Analysis (Detail)**  
**Expense by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	8,794,471	6,891,882	8,985,831	8,985,831	8,985,831	7,385,138	-1,600,693	-17.81%

**Exhibit G**  
**Worker Comp Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Workers Comp Insurance**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>							
8822 Other Income	0	20,000	500	500	20,000	19,500	#####
8857 Interest on Fund Balance	0	5,000	500	500	2,100	1,600	320.00%
<b>8800 Total &gt;</b>	<b>0</b>	<b>25,000</b>	<b>1,000</b>	<b>1,000</b>	<b>22,100</b>	<b>21,100</b>	#####
<b>8xxx Total &gt;</b>	<b>0</b>	<b>25,000</b>	<b>1,000</b>	<b>1,000</b>	<b>22,100</b>	<b>21,100</b>	#####
<b>Workers Comp Insurance</b>	<b>0</b>	<b>25,000</b>	<b>1,000</b>	<b>1,000</b>	<b>22,100</b>	<b>21,100</b>	#####

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

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	0	25,000	1,000	1,000	22,100	21,100	#####

\*\*Variance: Column 5 - Column 3.



**Object Analysis (Detail)  
Expense by Object - Summary  
Workers Comp Insurance**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
5100 Contracts							
5180 Contract Services	0	60,000	97,500	97,500	92,000	-5,500	-5.64%
5100 Total >	0	60,000	97,500	97,500	92,000	-5,500	-5.64%
5xxx Total >	0	60,000	97,500	97,500	92,000	-5,500	-5.64%
Workers Comp Insurance	0	60,000	97,500	97,500	92,000	-5,500	-5.64%

**Object Analysis (Detail)  
Expense by Object - Summary**

Print Date: Monday, August 14, 2017  
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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	0	60,000	97,500	97,500	92,000	-5,500	-5.64%

**Exhibit H**  
**Other Post Employment**  
**Benefit (OPEB) Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
OPEB/Other Post Employment Benefits**

Print Date: Monday, August 14, 2017  
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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8800 Local Revenues</b>							
8813 OPEB for Restricted Programs	0	100,770	100,770	100,770	109,014	8,244	8.18%
<b>8800 Total &gt;</b>	<b>0</b>	<b>100,770</b>	<b>100,770</b>	<b>100,770</b>	<b>109,014</b>	<b>8,244</b>	<b>8.18%</b>
<b>8860 Local Interest</b>							
8857 Interest on Fund Balance	0	0	0	0	3,000	3,000	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>0</b>	<b>100,770</b>	<b>100,770</b>	<b>100,770</b>	<b>112,014</b>	<b>11,244</b>	<b>11.16%</b>
<b>OPEB/Other Post Employment Benefits</b>	<b>0</b>	<b>100,770</b>	<b>100,770</b>	<b>100,770</b>	<b>112,014</b>	<b>11,244</b>	<b>11.16%</b>

**Object Analysis (Detail)  
Revenue by Object - Summary**

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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	0	100,770	100,770	100,770	112,014	11,244	11.16%

**Object Analysis (Detail)  
Expense by Object - Summary**

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**OPEB/Other Post Employment Benefits**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
3400 Health and Welfare Benefits							
3457 OPEB	0	0	0	0	112,014	112,014	0.00%
3400 Total >	0	0	0	0	112,014	112,014	0.00%
3xxx Total >	0	0	0	0	112,014	112,014	0.00%
OPEB/Other Post Employment Benefits	0	0	0	0	112,014	112,014	0.00%

**Object Analysis (Detail)  
Expense by Object - Summary**

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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	0	0	0	0	112,014	112,014	0.00%

**Exhibit I**  
**Capital Projects Fund**



**Object Analysis (Detail)  
Revenue by Object - Summary  
Capital Projects Fund (CC) (Fund 14)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>8600 State Revenues</b>								
8618 Instructional Equipment & Library Material	879,347	462,898	784,712	784,712	784,712	0	-784,712	-100.00%
8660 Scheduled Maintenance	109,713	0	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>989,060</b>	<b>462,898</b>	<b>784,712</b>	<b>784,712</b>	<b>784,712</b>	<b>0</b>	<b>-784,712</b>	<b>#####</b>
<b>8620 Categorical Apportionments</b>								
8857 Interest on Fund Balance	0	0	0	0	0	8,000	8,000	0.00%
<b>8620 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>								
8800 Redevelopment Fds not subject to rev limit	0	0	0	0	0	45,702	45,702	0.00%
8835 Application Processing Fee	1,000	0	0	0	0	0	0	0.00%
8852 Rents (Facilities)	88,837	0	0	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	40,000	0	0	0	0	0	0	0.00%
8898 Local Grants	26,666	10,000	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>156,503</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,702</b>	<b>45,702</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>1,145,563</b>	<b>472,898</b>	<b>784,712</b>	<b>784,712</b>	<b>784,712</b>	<b>53,702</b>	<b>-731,010</b>	<b>-93.16%</b>
<b>Capital Projects Fund (CC) (Fund 14)</b>	<b>1,145,563</b>	<b>472,898</b>	<b>784,712</b>	<b>784,712</b>	<b>784,712</b>	<b>53,702</b>	<b>-731,010</b>	<b>-93.16%</b>

**Object Analysis (Detail)  
Revenue by Object - Summary**

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**Grand Totals**

Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	1,145,563	472,898	784,712	784,712	53,702	-731,010	-93.16%

**Object Analysis (Detail)  
Expense by Object - Summary  
Capital Projects Fund (CC) (Fund 14)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	15,300	0	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>15,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
4xxx Total >	15,300	0	0	0	0	0	0.00%
<b>5100 Contracts</b>							
5131 Engineering & Design Services	35,523	0	35,523	35,523	0	-35,523	-100.00%
5169 IPPFPP (0405)	27,680	27,680	0	0	0	0	0.00%
5190 Contract Services	0	0	0	0	150,000	150,000	0.00%
<b>5100 Total &gt;</b>	<b>63,203</b>	<b>27,680</b>	<b>35,523</b>	<b>35,523</b>	<b>150,000</b>	<b>114,477</b>	<b>322.26%</b>
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	10,700	0	0	0	0	0	0.00%
5634 Building Repairs	109,713	0	0	0	0	0	0.00%
5637 Copier Equipment Lease	9,000	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>129,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	6,327	0	6,327	6,327	0	-6,327	-100.00%
<b>5700 Total &gt;</b>	<b>6,327</b>	<b>0</b>	<b>6,327</b>	<b>6,327</b>	<b>0</b>	<b>-6,327</b>	<b>#####</b>
<b>5800 Other Services &amp; Expense</b>							
5864 Technology/Infrastructure Contingency	110,584	0	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>110,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
5xxx Total >	309,527	27,680	41,850	41,850	150,000	108,150	258.42%
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	57,691	0	57,691	57,691	0	-57,691	-100.00%
<b>6100 Total &gt;</b>	<b>57,691</b>	<b>0</b>	<b>57,691</b>	<b>57,691</b>	<b>0</b>	<b>-57,691</b>	<b>#####</b>
<b>6200 Building Improvements</b>							
6235 Building Improvement	0	0	321,814	321,814	321,814	0	0.00%
<b>6200 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>321,814</b>	<b>321,814</b>	<b>321,814</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	901,417	462,898	462,898	462,898	0	-462,898	-100.00%
6405 Instructional Equipment - New	99,503	10,000	0	0	0	0	0.00%
<b>6400 Total &gt;</b>	<b>1,000,920</b>	<b>472,898</b>	<b>462,898</b>	<b>462,898</b>	<b>0</b>	<b>-462,898</b>	<b>#####</b>
6xxx Total >	1,058,611	472,898	842,403	842,403	321,814	-520,589	-61.80%

**Object Analysis (Detail)  
Expense by Object - Summary  
Capital Projects Fund (CC) (Fund 14)**

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Object	7300 Interfund Transfers - Out
7321	Transfer Out to Unrestricted GF
	7300 Total >
	7xxx Total >

Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
400,000	0	0	0	0	0	0.00%
400,000	0	0	0	0	0	0.00%
400,000	0	0	0	0	0	0.00%
1,783,438	500,578	884,253	884,253	471,814	-412,439	-46.64%

Capital Projects Fund (CC) (Fund 14)

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	1,783,438	500,578	884,253	884,253	471,814	-412,439	-46.64%

\*\*Variance: Column 5 - Column 3.

**Exhibit J**  
**Building Fund**

**Object Analysis (Detail)  
Revenue by Object - Summary  
Building Fund (Fund 48)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
8860 Local Interest							
8857 Interest on Fund Balance	25,000	20,000	65,000	65,000	120,000	55,000	84.62%
<b>8860 Total &gt;</b>	<b>25,000</b>	<b>20,000</b>	<b>65,000</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.62%</b>
<b>8xxx Total &gt;</b>	<b>25,000</b>	<b>20,000</b>	<b>65,000</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.62%</b>
<b>Building Fund (Fund 48)</b>	<b>25,000</b>	<b>20,000</b>	<b>65,000</b>	<b>65,000</b>	<b>120,000</b>	<b>55,000</b>	<b>84.62%</b>

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	25,000	20,000	65,000	65,000	65,000	120,000	55,000	84.62%

\*\*Variance: Column 5 - Column 3.



**Object Analysis (Detail)  
Expense by Object - Summary  
Building Fund (Fund 48)**

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
<b>5100 Contracts</b>								
5180 Contract Services	19,964	0	0	0	0	100,000	100,000	0.00%
<b>5100 Total &gt;</b>	<b>19,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>19,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>6100 Sites and Site Improvements</b>								
6105 Building Renovation/Repair	115,526	0	0	0	0	0	0	0.00%
<b>6100 Total &gt;</b>	<b>115,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>6200 Building Improvements</b>								
6268 Architect Fees	479,225	0	0	0	0	0	0	0.00%
6269 New Construction	598,745	0	0	0	0	0	0	0.00%
6270 Construction	0	0	0	0	0	15,110	15,110	0.00%
<b>6200 Total &gt;</b>	<b>1,077,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,110</b>	<b>15,110</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>								
6404 Equipment Purchase - New	1,018,937	0	0	0	0	0	0	0.00%
<b>6400 Total &gt;</b>	<b>1,018,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>6xxx Total &gt;</b>	<b>2,212,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,110</b>	<b>15,110</b>	<b>0.00%</b>
<b>Building Fund (Fund 48)</b>	<b>2,232,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,110</b>	<b>115,110</b>	<b>0.00%</b>

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

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Object	Budget 14-15	Budget 15-16	Budget 16-17	Budget 16-17	Budget 16-17	Budget 17-18	Variance**	(%)
	2,232,397	0	0	0	0	1,15,110	115,110	0.00%