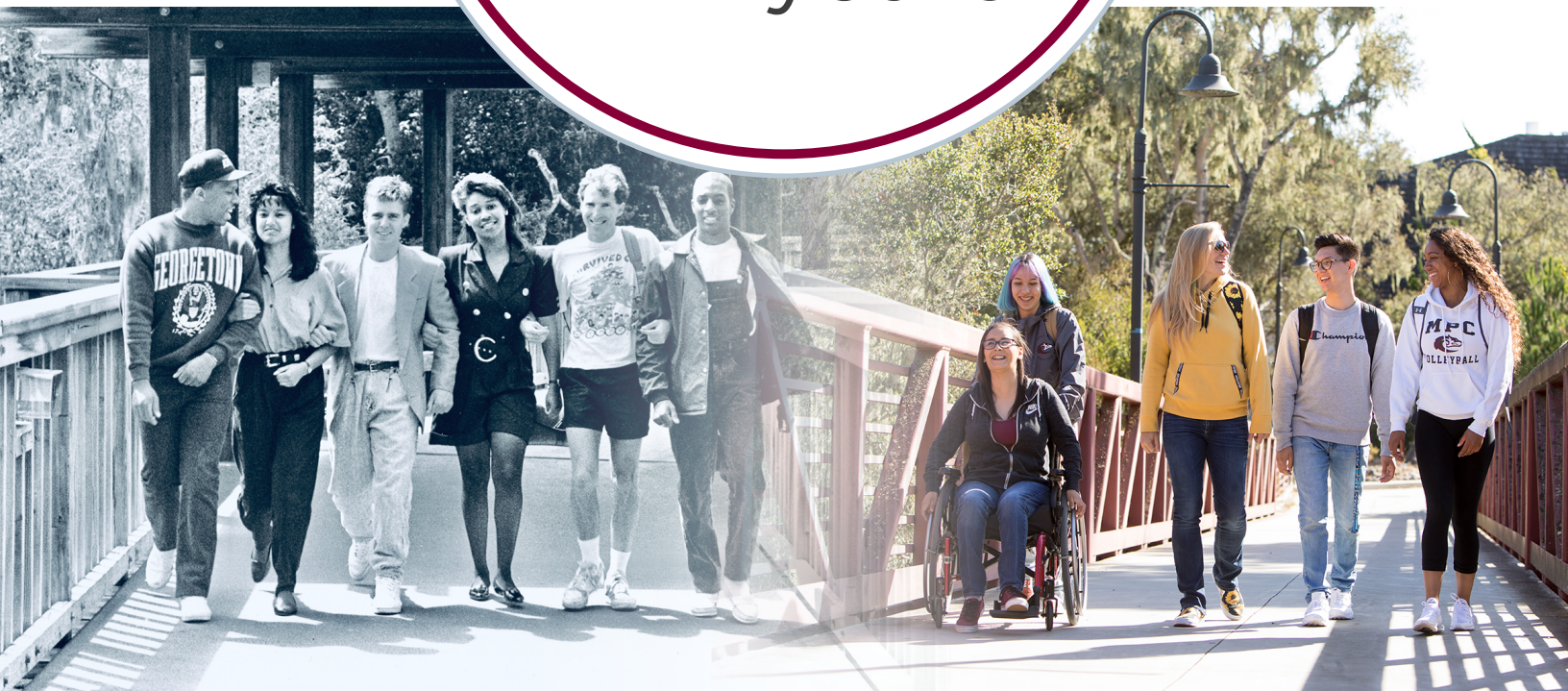




MONTEREY PENINSULA
College

Monterey Peninsula Community College District
Adopted Budget
2022-2023

CELEBRATING
75
years



Page intentionally left blank

MONTEREY PENINSULA COLLEGE

TABLE OF CONTENTS

ITEM	PAGE
Table of Contents	
College Overview.....	1
State Budget – Budget Analysis:.....	4
Principles of Sound Fiscal Management	5
Description of Funds	6
Budget Assumptions.....	8
Board Policy 6200 – Budget Preparation.....	9
Unrestricted General Fund Summary	10
Unrestricted General Fund Graphic Summaries.....	12
Unrestricted General Fund by Cost Center (Department)	13
Unrestricted General Fund 5 Year Revenue History	15
Unrestricted General Fund 5 Year Expenditure History	16
Unrestricted General Fund 5 Year Revenue Projection	18
Unrestricted General Fund 5 Year Expenditure Projection.....	19
Restricted General Fund Summary	20
Child Development Fund Summary	22
Parking Fund Summary.....	23
Student Center Fund Summary	24
Capital Outlay Fund Summary.....	25
Measure I Building Fund Summary	26
Measure V Building Fund Summary.....	27
Health and Welfare Self Insurance Fund Summary	28
Self-Insurance Budget Development	29
OPEB Fund Summary	30
Workers Comp Funds Summary	31
All Fund Summary	32
Fiduciary Fund Summary	33



MONTEREY PENINSULA College

College Overview

Monterey Peninsula College (MPC) is part of California's public community college system of 116 colleges in 73 districts across the State. It is a comprehensive community college that responds to the educational, cultural, and recreational needs of the community, insofar as its resources permit. The College serves the communities of Big Sur, Carmel, Carmel Valley, Del Rey Oaks, Marina, Monterey, Pacific Grove, Pebble Beach, Presidio of Monterey Annex, Sand City, and Seaside. Monterey Peninsula College classes are held on the Monterey campus, at the Fort Ord Center including the Marina Education Center and Public Safety Training Center in Seaside, and at off-campus locations. MPC is accredited by the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges.

Mission Statement

Monterey Peninsula College is actively committed to student access and success and to fostering an equitable, inclusive, respectful, and supportive community by providing excellent academic programs and student services that respond to the needs of our richly diverse region. The College welcomes all students seeking to enrich their lives, advance their careers, complete certificates, earn associate degrees, and transfer to continue their education.

2020-25 Educational Master Plan Goals & Strategic Initiatives

Goal 1: Excellent Education: Provide programs and services that meet student and community needs.

- **Access to Educational Programs and Support.** Expand programs and student services at the Marina Education Center and the Public Safety Training Center, as well as online and for working adults and K-12 students, to further serve the educational needs of our community.
 - **Marina Education Center:** Develop an identity and offer relevant programs and services to further serve the educational needs of all students with particular emphasis on the communities of Marina, Sand City, and Seaside.
 - **Public Safety Training Center:** Establish the PSTC as a premier destination for professional development, skill development, and certificate and degree completion for current and future public safety personnel.
 - **Online Programs:** Expand online course offerings and student services to facilitate completion of degree programs.
 - **Working Adults:** Develop a schedule of courses in support of degree completion for working adults.
 - **K-14 Partnerships:** Work with area elementary, middle, and high schools, as well as adult education, develop and expand partnerships in response to community needs.
- **Transfer and Career Programs.** Review and enhance educational programs to provide students with relevant workplace and transfer knowledge and skills.
 - **Transfer Pathways:** Strengthen and expand partnership, transfer, and articulation agreements with 4-year institutions to increase/promote student transfer.

- **Career Education:** Strengthen, expand, and further align career education programs with the needs of current and future labor markets, and provide opportunities to develop workplace knowledge and skills to satisfy regional demand.
- **Experiential Learning:** Expand opportunities for internships, externships, work-based learning, hands-on classroom projects, portfolio development, and resumé building.
- **English Language Learners:** Expand opportunities for students to develop foundational language and workplace skills that will contribute to success in career and transfer pathways.
- **Community Education.** Build a robust community education program that meets the needs of community members seeking personal enrichment, personal improvement, and lifelong learning.
- **International Student Program.** Expand and enhance educational programs and services designed to provide access to and support for international students.

Goal 2: Completion Culture: Provide programs, resources, and services that empower students to achieve their educational goals.

- **Effective Strategic Enrollment Management.** Develop and implement a strategic enrollment management plan that aligns outreach and recruitment, admissions, financial aid, educational pathways, class scheduling, instruction, academic and learning support, and student services.
- **Systems to Support Student Completion.** Implement, expand, and enhance systems and processes designed to monitor student performance in course work; track and monitor student progress toward degree completion; identify students needing assistance; manage referrals for support and interventions; and facilitate communication between instruction and student services, including outreach, interventions, and other student support.
- **Academic Guidance.** Provide comprehensive support to help students understand and navigate college systems in order to determine and accomplish their academic and career goals.
- **Communication.** Develop and implement a plan to promote academic programming and student services designed to help guide students in choosing their path and completing their academic goals.
- **Dual Enrollment.** Provide high school students with early access to college coursework to encourage exploration of college majors, accelerate progress toward degrees and certificates, and build a college-going culture.

Goal 3: Innovative Environment: Provide state-of-the-art and sustainable learning environments, technology, and facilities to support student success.

- **Instructional Materials, Supplies, Furniture, and Equipment Plan.** Address ongoing needs related to the instructional materials, supplies, furniture, and equipment necessary for delivering instruction and student services, meeting demand for enrollment, and supporting environmental sustainability.
- **Facility Needs.** Expand, renovate, modernize, and sustain facilities to support teaching and learning; emphasize safety, security, and environmental sustainability; and improve campus signage to provide a welcoming environment that is easy to navigate.
- **Technology Software.** Implement software, including an enterprise resource planning (ERP) system to streamline processes; ensure the integrity and security of data and systems; and enhance student onboarding, academic progress, and completion.
- **Technology Hardware Infrastructure.** Integrate new and enhanced technology and develop a plan for sustaining ongoing technology refreshment needs (e.g., data center, wiring, servers, switches, classroom technology, wifi, and digital signage) to improve functional usage of technology by students, faculty, and staff.
- **Library.** Expand and enhance access to library services, resources, collections, and modern, dynamic learning spaces necessary to stimulate creativity and support research, teaching, and learning.

Goal 4: Campus Community: Foster an organizational culture that supports collaboration, professional growth, and leadership development.

- **Organizational Structure.** Examine the College’s organizational structure and continue to align positions to enhance support for strategic initiatives and increase campus-wide collaboration.
- **Work Environment.** Advance a positive work environment by ascribing value to employees through communication, affirmation, and collaboration, as well as creative and inclusive decision-making.
- **Professional Growth.** Expand and sustain access to relevant and well-coordinated professional development opportunities and resources for employees in areas aligned with College strategic initiatives and operations (e.g., equity-minded principles, effective pedagogy, culturally relevant and inclusive instruction, and student success).
- **Leadership Development.** Expand opportunities for employees to serve in new and expanded leadership roles in areas aligned with College strategic initiatives and operations.

A link to the comprehensive Board of Trustees approved 2020-25 Educational Master Plan:

<https://www.mpc.edu/Home/ShowDocument?id=37138>

2022-23 State Budget

Budget Analysis

Key Features of the 2022-23 Budget from the California Community Colleges/ACBO/ACCCA Joint Analysis:

On June 30, 2022, Governor Newsom signed the 2022-23 Budget Act. In total, the 2022-23 budget reflects state expenditures of just over \$300 billion.

In total, the 2022 Budget Act reflects state expenditures of over \$300 billion, a 17% increase over the 2021-22 enacted budget. General Fund spending increases by nearly 20% over the 2021-22 enacted budget, to an estimated \$235 billion.

The Budget Act includes many of the components of the Governor's May Revise proposals and or additions and other agreed upon changes between the Legislature and the Governor. The Budget Act provides additional resources of \$4 billion for California Community Colleges through apportionments and categorical programs.

For more information throughout the budget process, please visit the Budget News section of the Chancellor's Office website:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.
7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

DESCRIPTION OF FUNDS

The following is list of the District Funds with a description of the nature of the activities accounted for in each.

General Fund Unrestricted

The General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

Resources are allocated within this fund in accordance with Board Policy 6200 – Budget Preparation. Central to these documents is the concept of resource allocation to support the schedules of classes offered by the College within any particular fiscal year.

Under the State’s funding model, there are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for the most significant revenue supporting general operations including academic programs, student services, administrative services, public information and institutional research.

General Fund Restricted

The General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies’ funding terms and conditions. Examples of these funds include EOPS, CARE, DSPS, Student Equity & Achievement (SEA), CalWORKs, TANF, and Nursing Education.

Child Development Fund

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from Federal and State sources as well as parent fees.

Capital Outlay Fund

The Capital Outlay Fund is used to account for receipt and expenditures of state and locally funded capital outlay and scheduled maintenance projects.

Health and Welfare Self- Insurance Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District’s self-insured medical insurance costs for employees.

Parking Fund

The Parking Fund accounts for the resources generated through the issuance of parking permits and collections resulting from parking citations. Expenditures in this fund are regulated by education code supporting campus safety personnel who conduct parking enforcement and parking lot repairs and improvements.

Student Center Fund

The Student Center Fund is used to account for funds collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, remodel, refurbish, and operate the Student Center.

Measure I Building Fund

Bond Construction Funds are used to account for the proceeds from the sale of Measure I bonds and the acquisition or construction of authorized projects in accordance with the Measure I voter approved ballot language.

Measure V Building Fund

Bond Construction Funds are used to account for the proceeds from the sale of Measure V bonds and the acquisition or construction of authorized projects in accordance with the Measure V voter approved ballot language.

Other Post-Employment Benefits Fund

The Retiree Health Benefit Trust Fund accounts for resources and expenditures towards current and future liabilities related to benefits for retirees.

Workers Compensation Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured workers' compensation program. This includes payments to resolve long outstanding "run-off" claims as well as Premium payments to the Protected Insurance Program for Schools and Community Colleges JPA which is a hybrid self-insurance program that covers approximately 400 school districts and community colleges in California.

2022-2023 Budget Assumptions

General Assumptions:

1. Budget policy BP 6200 requires that the budget be balanced.
2. The 2022-2023 Budget will maintain an unrestricted general fund reserve of at least 10% in accordance with Board Policy 6210 – General Fund Reserve.
3. MPC will continue held harmless in the state’s application of the Student-Centered Funding Formula for the current budget year.
4. The budget will be developed using equity-based principles.
5. The budget will support the goals and strategic initiatives outlined in the Board-approved 2020-25 MPC Educational Master Plan (EMP).

Revenue Assumptions:

1. Total computational revenue based on hold harmless provision. Total Computational Revenue of approximately **\$46.1** million.
2. A Cost of Living Adjustment (COLA) of **6.56%**.
3. Anticipated property tax receipts of approximately \$24.2 million.
4. Student enrollment fee revenues of approximately \$2.2 million.
5. Continued Proposition 30 State funding of approximately \$8.2 million.
6. Unrestricted lottery at \$163.00 per FTES.

Expenditure Assumptions:

1. The District intends to meet all negotiated contractual obligations. Step and column salary increases, along with associated variable benefits, will be included within the budget for 2022-2023.
2. Educational Protection Act funds are utilized for Faculty Salaries.
3. Vacant and funded positions will remain if the management plan to fill positions during the budget year.
4. The District’s employee pension obligations will be **19.10%** to STRS (up from 16.92% in 2021-22) and **25.40%** to PERS (up from 22.91% in 2021-22)
5. The expected unemployment rate is .50 %.
6. Utilities increase by 5%.
7. The District will make a contribution based on an Actuarial Valuation to the Other Post Employment Benefit (OPEB) Fund for the future expenses of District retirees.
8. The District intends to remain self-insured for employee health & benefit costs throughout the budget year and will locally fund the direct medical and benefit costs of offering such a program.
9. Discretionary budgets will be appropriated based on available remaining funding after all mandated costs are funded.

Board Policy 6200 – Budget Preparation

BP 6200 Budget Preparation

Each year, the Superintendent/President shall present to the Governing Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall be balanced. The goal shall be to balance ongoing expenses with ongoing revenues.
- The annual budget shall support the District's institutional planning in accordance with Board Policy 2510 - Shared Planning and Decision Making.
- Assumptions upon which the budget is based are presented to the Governing Board for review.
- A schedule is provided to the Governing Board by March 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the Tentative budget. At the public hearings, interested persons may appear and address the Governing Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Governing Board in a timely manner.
- Budget projections address long-term goals and commitments.

See Board Policy 6210 – General Fund Reserve

See Administrative Procedure 6200 – Budget Preparation

References: Education Code Section 70902(b)(5); Title 5
Sections 58300 et seq.;
ACCJC Accreditation Standard III.D

Formerly Governing Board Policies 2105 and 2106

Adopted: June 1, 1988 (BP 2105); May 23, 2000/October 25, 2005 (BP 2106)

Revised, Renumbered, and Adopted: February 24, 2016

UNRESTRICTED GENERAL FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ 68,235	\$ 7,400	\$ 11,000	\$ 8,000
State Revenue	86xx	16,765,245	17,075,473	20,450,958	22,996,650
Local Revenue	88xx	28,810,604	29,357,993	26,902,449	27,637,700
Other Sources and Transfers In	89xx	-	218,057	-	-
	Totals	45,644,084	46,658,923	47,364,407	50,642,350
Academic Salaries					
Instructor Salaries, Regular	11xx	7,594,543	7,530,517	7,829,467	8,920,510
Non-instructional Salaries, Regular	12xx	2,531,233	2,803,230	2,917,128	3,356,660
Instructional Salaries, Other	13xx	5,672,845	5,893,454	4,699,818	4,889,410
Non-instructional Salaries	14xx	477,622	369,525	323,820	323,820
	Sub total	16,276,242	16,596,726	15,770,233	17,490,400
Classified Salaries					
Non-instructional Salaries, Regular	21xx	6,091,994	6,145,677	6,502,632	7,362,550
Instructional Aides, Regular,	22xx	724,340	761,395	845,474	967,880
Non-instructional, Students and Hourly	23xx	273,409	268,840	225,491	303,180
Instructional Aides, Part-time	24xx	471,558	404,237	386,157	307,450
	Sub total	7,561,302	7,580,149	7,959,754	8,941,060
Benefits					
State Teachers Retirement System	31xx	2,496,452	2,356,729	2,644,981	2,969,080
Public Employees Retirement System	32xx	1,728,947	1,852,514	2,432,265	2,164,340
OASDI and Medicare	33xx	830,685	849,746	900,363	885,810
Health and Welfare	34xx	7,280,674	6,514,320	7,250,009	7,602,580
Unemployment	35xx	11,891	12,840	297,560	121,230
Workers Compensation	36xx	383,417	489,712	470,137	589,630
Other Benefits	39xx	2,049,016	1,546,930	1,540,945	1,545,240
	Sub total	\$ 14,781,081	\$ 13,622,790	\$ 15,536,260	\$ 15,877,910

- Year 3 of 5 year plan (last year with 2.75% bargained increase)

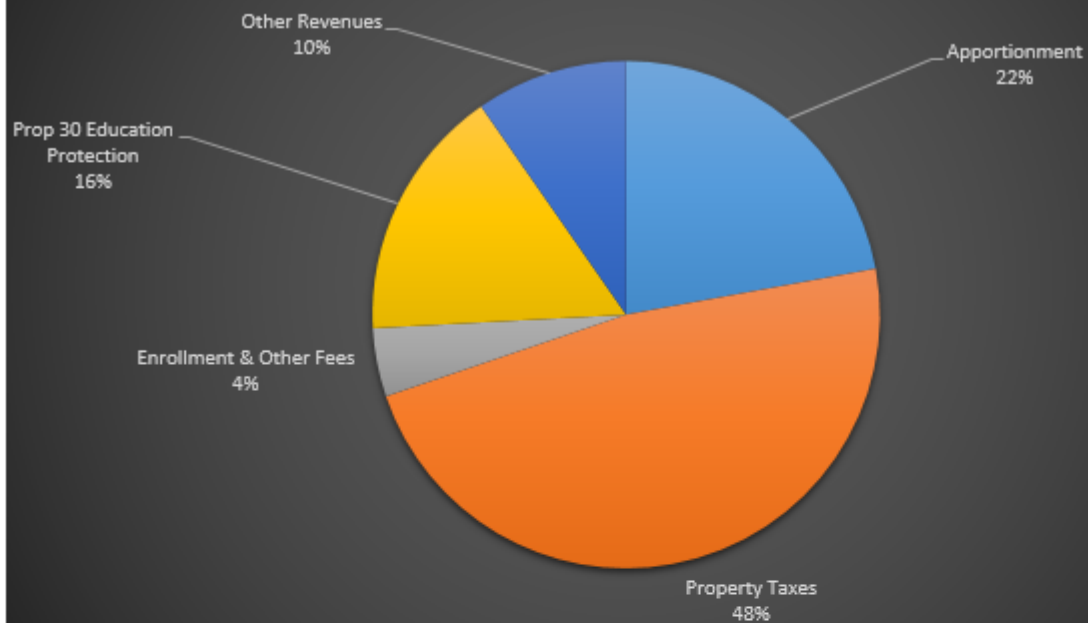
Description	2020-21	2021-22	2022-23	Total
5 year plan increase	2.75%	2.75%	2.75%	8.25%
COLA less 1%	0.00%	4.07%	5.56%	9.63%
Totals	2.75%	6.82%	8.31%	17.88%

UNRESTRICTED GENERAL FUND SUMMARY

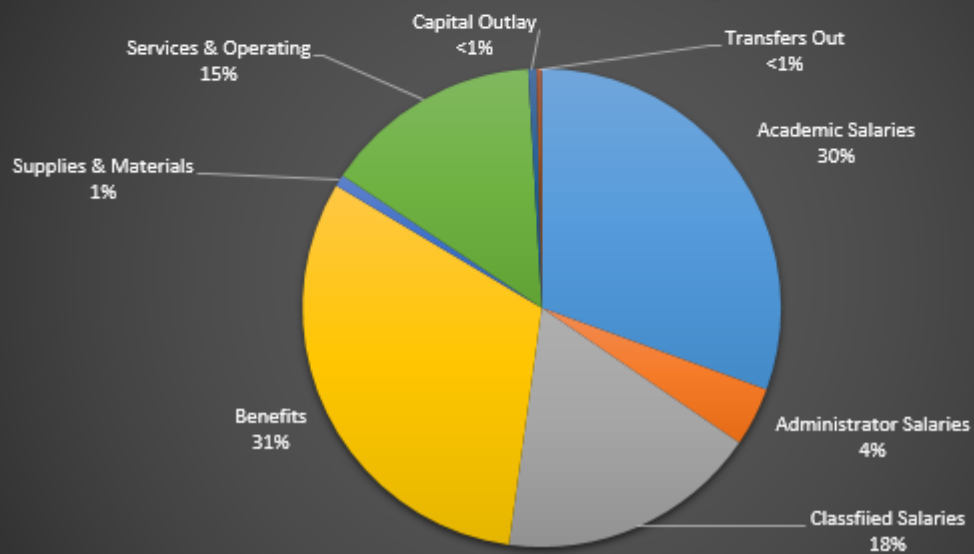
2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Supplies and Materials					
Instructional Supplies	43xx	\$ 159,053	\$ 92,784	\$ 191,858	\$ 4,070
Non-instructional Supplies	45xx	508,682	507,124	384,033	382,040
Food	47xx	4,695	1,277	11,979	12,980
	Sub total	672,430	601,185	587,870	399,090
Service & Operating					
Personal Services Contracts	51xx	2,657,814	2,750,630	3,254,422	3,231,550
Travel and Conference	52xx	149,359	93,226	72,946	198,150
Dues and Memberships	53xx	250,720	80,334	128,719	128,800
Insurance	54xx	358,601	374,899	387,729	448,100
Utilities and Housekeeping Services	55xx	1,248,182	1,253,172	1,410,184	1,409,550
Rents, Leases, and Repairs	56xx	766,808	631,823	828,422	808,490
Legal, Election, and Audit	57xx	213,646	340,893	257,400	507,400
Other Services and Expenses	58xx	251,891	224,352	797,379	741,310
	Sub total	5,897,022	5,749,328	7,137,201	7,473,350
Capital Outlay					
Building Improvements	62xx	24,989	27,316	24,600	11,160
Library Books	63xx	129,425	81,716	133,000	133,000
Capital Equipment	64xx	166,303	147,744	45,906	146,800
	Sub total	320,716	256,776	203,506	290,960
Other outgo & Transfers					
Interfund Transfers-Out	73xx	169,583	183,139	169,583	169,580
	Totals	\$ 45,678,376	\$ 44,590,093	\$ 47,364,407	\$ 50,642,350
Change in Fund Balance		(34,292)	2,068,830	-	-

Unrestricted General Fund Revenue Sources



Unrestricted General Fund Expenditures



UNRESTRICTED GENERAL FUND DETAIL - BY COST CENTER									
2022-23 Budget									
Cost Centers (Departments)	Dept ID	Academic Salaries	Classified Salaries	Benefits	Supplies & Materials	Services & Operating	Equipment	Transfers Out	Grand Total
Division Office-Business and Technology	0101	\$ 37,790	\$ 95,290	\$ 35,130	\$ -	\$ 270	\$ -	\$ -	\$ 168,480
Computer Information Systems	0110	278,260	-	65,390	-	550	-	-	344,200
Business (General)	0115	318,710	-	74,890	-	-	-	-	393,600
Hospitality	0117	108,090	-	25,400	-	820	-	-	134,310
Division Office - Creative Art	0201	84,030	62,020	42,330	1,200	-	-	-	189,580
Art	0205	370,940	46,640	92,110	500	1,550	-	-	511,740
Theatre Arts	0210	-	-	-	-	25,000	-	-	25,000
Graphic Arts	0215	36,020	63,500	-	-	400	-	-	99,920
Music	0220	105,910	-	24,890	1,000	8,500	-	-	140,300
Division Office - Humanities	0301	92,620	70,230	47,050	-	-	-	-	209,900
English	0310	819,900	-	192,670	4,150	1,400	-	-	1,018,120
ESL	0320	82,120	-	19,300	600	-	-	-	102,020
Reading & Writing Center	0323	118,000	197,810	67,390	200	-	-	-	383,400
Student Tutoring Center	0324	-	72,350	26,030	4,820	7,340	-	-	110,540
World Languages	0325	587,120	-	137,390	-	-	-	-	724,510
Philosophy	0335	126,020	-	29,620	-	-	-	-	155,640
Speech/Communication	0340	45,020	-	10,560	-	-	-	-	55,580
Humanities	0345	19,140	-	4,480	-	-	-	-	23,620
Division Office - Life Science	0401	69,460	187,810	83,910	-	500	-	-	341,680
Anatomy/Physiology	0405	301,620	-	70,880	-	1,000	-	-	373,500
Automotive Technology	0407	122,460	58,220	49,730	-	2,900	-	-	233,310
Biology	0410	294,320	-	69,160	-	5,820	-	-	369,300
Dental Assisting	0420	105,590	-	24,810	-	3,900	-	-	134,300
Medical Assisting	0430	191,640	-	45,030	-	-	-	-	236,670
Nutrition	0442	14,740	-	3,490	-	-	-	-	18,230
Division Office - Physical Science	0501	72,040	323,680	133,720	-	-	-	-	529,440
Chemistry	0505	500,120	-	117,520	-	2,075	-	-	619,715
Engineering	0510	79,600	-	18,690	-	-	-	-	98,290
Earth Sciences	0515	193,790	-	45,550	-	1,000	-	-	240,340
Mathematics	0520	1,225,700	-	288,020	-	500	-	-	1,514,220
Math Learning Center	0521	89,980	47,420	38,230	-	-	-	-	175,630
Physics/Astronomy	0525	223,300	-	52,470	-	1,075	-	-	276,845
Division Office - Social Science	0601	64,810	-	15,230	1,000	-	-	-	81,040
Anthropology	0605	102,650	-	24,130	-	-	-	-	126,780
Economics	0610	64,810	-	15,230	-	-	-	-	80,040
Education	0612	103,040	-	24,220	-	-	-	-	127,260
History	0620	325,640	-	76,530	-	-	-	-	402,170
Political Science	0622	102,650	-	24,130	-	-	-	-	126,780
Psychology	0625	262,430	-	61,680	-	-	-	-	324,110
Sociology	0627	122,110	-	28,700	-	-	-	-	150,810
Women's Studies	0635	117,400	-	27,580	-	-	-	-	144,980
Administration of Justice	0640	73,530	-	17,260	-	-	-	-	90,790
Child Development	0645	200,320	-	47,080	450	-	-	-	247,850
Division Office - Kinesiology	0701	-	94,110	33,880	-	-	-	-	127,990
Physical Education	0710	125,690	-	29,530	-	500	-	-	155,720
Physical Fitness	0721	254,590	-	59,840	-	12,600	-	-	327,030
Academic Senate	0801	-	-	-	-	3,000	-	-	3,000
Office of VP of Admin Services	0901	200,610	77,120	73,000	5,000	173,230	-	-	528,960
Gen Institutional - Support/In	0905	-	-	7,130,950	-	320,000	-	-	7,450,950
Hazardous Waste Management	0907	-	-	-	-	-	10,560	-	10,560
IS Systems and Programming	0910	-	311,600	111,440	2,000	25,000	5,250	-	455,290
IS Network and Technology	0912	-	653,530	232,030	16,000	263,430	122,000	-	1,286,990
Staffing- to be filled	0916	474,040	769,960	-	-	-	-	-	1,244,000

UNRESTRICTED GENERAL FUND DETAIL - BY COST CENTER

2022-23 Budget

Cost Centers (Departments)	Dept ID	Academic Salaries	Classified Salaries	Benefits	Supplies & Materials	Services & Operating	Equipment	Transfers Out	Grand Total
Fiscal Services	0920	\$ -	\$ 784,550	\$ 281,340	\$ 8,400	\$ (5,160)	\$ -	\$ -	\$ 1,069,130
Plant Services	0930	-	64,480	23,210	2,000	48,120	-	-	137,810
Custodial Services	0931	-	702,250	244,810	148,770	(42,050)	-	-	1,053,780
Grounds	0932	-	384,100	137,210	45,410	33,690	-	-	600,410
Maintenance	0933	-	193,220	69,560	51,850	59,650	-	-	374,280
Gen Institutional - Utilities	0935	-	-	-	-	1,007,840	-	-	1,007,840
Warehouse	0937	-	93,360	33,630	3,000	80,750	-	-	210,740
Gen Institutional - Minor Capital	0938	-	-	-	-	180,000	100,000	-	280,000
Gen Institutional - Emergency	0939	-	-	-	-	20,000	-	-	20,000
Human Resources	0940	184,700	353,170	189,970	44,280	65,300	-	-	837,420
Mandated Faculty Training	0948	25,000	-	-	-	-	-	-	25,000
Gen Institutional - Telecommunication	0950	-	-	-	4,000	106,930	-	-	110,930
Retirement Incentive	0957	-	-	160,240	-	-	-	-	160,240
Media Services	0971	-	31,780	11,450	800	47,570	2,150	-	93,750
Gentrain	1030	64,100	-	15,050	-	-	-	-	79,150
Dean of Instruction, Liberal Arts	1103	253,390	58,300	80,540	1,500	12,400	-	-	406,130
Dean of Instruction CTE	1108	-	41,390	14,900	-	-	-	-	56,290
Fire Protection Technology	1112	-	-	-	-	33,400	-	-	33,400
Distance Education	1130	58,980	115,430	55,410	1,000	98,000	2,500	-	331,320
School of Nursing-Campus	1214	-	-	-	-	7,500	-	-	7,500
School of Nursing	1215	-	67,410	80,980	4,830	761,190	600	-	915,010
Dean of Counseling/Admissions	1301	-	167,600	60,320	1,500	-	-	-	229,420
Admissions and Records	1310	-	458,850	153,540	10,000	14,800	-	-	637,190
Counseling/Personal Development	1315	361,060	-	140,560	-	-	-	-	501,620
Dual Enrollment	1319	-	-	-	-	124,000	-	-	124,000
International Student Programs	1320	42,320	19,840	7,240	3,000	34,460	-	-	106,860
Dean of Student Services Athletics/PE	1370	156,320	-	36,730	-	2,400	-	-	195,450
Athletics - Men's	1405	77,500	87,860	44,540	10,000	139,000	-	-	358,900
Athletics - Women's	1406	-	9,560	3,480	6,050	76,350	-	-	95,440
Child Dev- State Preschool	1421	-	-	-	-	-	-	100,000	100,000
Student Financial Services	1425	-	430,490	314,610	3,500	50,000	-	-	798,600
Health Services	1430	-	-	-	-	33,000	-	-	33,000
Student Employment	1450	-	51,450	18,530	700	-	-	-	70,680
EOPS (Extended Opportunity Pro	1464	-	-	-	-	-	-	69,580	69,580
Access Res Center(Special Class)	1465	244,920	-	114,270	-	-	-	-	359,190
Office of VP of Academic Affairs	1501	313,860	209,520	79,170	5,400	84,500	3,300	-	695,750
Adjunct Faculty Contingency	1503	4,886,900	-	1,149,030	-	-	-	-	6,035,930
Library	1510	488,690	543,260	236,440	116,190	39,010	43,300	-	1,466,890
Print Shop	1522	-	-	-	15,000	86,800	-	-	101,800
Public Information Office	1523	-	117,810	42,420	88,500	369,800	-	-	618,530
Dean of Instruction Library, Online	1551	156,320	64,340	59,890	1,200	11,200	-	-	292,950
Instructional Contracts	1555	-	-	-	-	1,853,940	-	-	1,853,940
Office of the Superintendent/President	1601	278,380	200,950	134,700	5,800	286,500	-	-	906,330
Community Human Services Council	1605	-	-	-	-	2,930	-	-	2,930
Off of VP Advancement	1606	184,700	-	66,480	2,000	14,750	-	-	267,930
Accreditation	1609	-	-	-	-	25,590	-	-	25,590
Institutional Effectiveness	1615	25,540	140,680	29,670	1,000	215,600	1,300	-	413,790
Board of Trustees	1701	-	-	141,800	2,500	290,000	-	-	434,300
CalSTRS State Compliance	1906	-	-	1,385,000	-	-	-	-	1,385,000
Office of VP of Student Services	2001	200,710	163,360	104,740	7,480	56,430	-	-	532,720
Ceremonies	2022	-	-	-	-	40,000	-	-	40,000
MPC Education Center	2101	-	127,690	100,170	4,400	148,420	-	-	380,680
MPC Public Safety Training Center	2102	-	63,510	22,870	-	83,980	-	-	170,360
Dean of Instruction STEM	2202	178,640	63,560	65,130	1,500	12,400	-	-	321,230
Total		17,490,400	8,941,060	15,877,910	399,090	7,473,350	290,960	169,580	50,642,350

UNRESTRICTED GENERAL FUND FIVE YEAR REVENUE HISTORY																				
Year	2017		2018		2019		2020		2021											
Federal Revenue																				
8100	\$	11,300	\$	12,148	\$	10,300	\$	8,755	\$	10,300	\$	10,632	\$	10,300	\$	68,235	\$	10,300	\$	7,400
State revenues																				
8600		7,284,499		5,144,407		6,528,749		6,891,440		6,140,542		7,720,778		7,071,537		4,702,037		7,882,292		11,997,114
8610		10,604,667		10,942,853		11,462,420		9,359,610		11,627,242		8,342,837		12,433,133		9,999,318		9,113,000		2,608,178
8690		-		1,384,930		-		1,241,425		1,384,930		2,848,389		1,384,930		1,863,221		1,385,000		1,394,697
8699		-		41,211		-		(498,563)		-		138,152		-		200,669		-		1,075,484
Subtotal		17,889,166		17,513,401		17,991,169		16,993,912		19,152,714		19,050,156		20,889,600		16,765,245		18,380,292		17,075,472
Local Revenues																				
8800		20,305,458		25,231,201		22,305,444		25,292,039		24,307,556		27,182,733		23,807,040		28,810,605		26,594,380		29,357,993
Other sources -Transfer in																				
8900		2,031,765		2,031,765		-		-		-		-		-		-		-		218,057
		\$ 40,237,689		\$ 44,788,515		\$ 40,306,913		\$ 42,294,706		\$ 43,470,570		\$ 46,243,521		\$ 44,706,940		\$ 45,644,084		\$ 44,984,972		\$ 46,658,923

UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE HISTORY										
Year	2017		2018		2019		2020		2021	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Academic Salaries										
1100	\$ 6,916,333	\$ 6,911,039	\$ 6,858,194	\$ 6,608,332	\$ 7,060,732	\$ 7,239,356	\$ 7,292,994	\$ 7,594,543	\$ 7,734,666	\$ 7,530,517
1200	2,757,644	2,866,581	2,837,637	2,648,231	2,724,910	2,573,557	2,745,749	2,531,233	2,997,365	2,803,230
1300	4,994,257	5,223,754	4,767,853	5,104,453	5,156,251	5,070,643	5,206,070	5,672,845	4,816,088	5,893,454
1400	326,351	244,821	333,814	304,929	284,628	332,931	266,342	477,622	235,928	369,525
Subtotal	14,994,585	15,246,195	14,797,498	14,665,944	15,226,521	15,216,487	15,511,154	16,276,242	15,784,046	16,596,726
Classified Salaries										
2100	5,685,145	5,410,179	5,478,137	5,241,197	5,725,853	5,487,237	5,862,568	6,091,994	6,348,806	6,145,677
2200	760,433	744,600	744,921	659,233	762,920	705,076	741,191	724,340	757,780	761,395
2300	172,457	464,586	229,235	464,370	203,395	281,088	249,008	273,409	215,142	268,840
2400	561,612	585,137	485,746	539,534	501,414	455,974	406,751	471,558	398,957	404,237
Subtotal	7,179,647	7,204,502	6,938,039	6,904,334	7,193,582	6,929,376	7,259,518	7,561,302	7,720,685	7,580,149
Benefits										
3100	1,803,908	1,713,613	2,038,431	1,896,973	2,160,117	2,200,677	2,242,379	2,496,452	2,082,092	2,356,729
3200	1,314,071	1,231,175	1,577,356	1,339,558	1,807,132	1,566,275	1,972,463	1,728,947	2,316,466	1,852,514
3300	721,632	759,586	751,430	740,027	791,090	769,269	818,800	830,685	799,309	849,746
3400	6,299,080	6,282,810	6,574,598	7,499,994	7,365,999	8,299,311	7,383,975	7,280,674	5,887,640	6,514,320
3500	19,227	11,167	10,851	10,680	10,963	11,057	11,266	11,891	9,237	12,840
3600	643,363	332,165	372,886	458,885	373,284	415,722	376,721	383,417	390,809	489,712
3900	169,248	1,395,263	174,140	1,405,565	1,559,070	3,012,529	1,559,070	2,049,016	1,580,000	1,546,930
Subtotal	10,970,528	11,725,780	11,499,692	13,351,682	14,067,656	16,274,839	14,364,674	14,781,081	13,065,553	13,622,790
Supplies & Materials										
4300	193,349	191,401	167,261	163,819	173,746	198,782	172,046	159,053	170,759	92,784
4500	271,550	418,340	287,836	493,702	292,399	481,866	331,659	508,682	373,623	507,124
4700	7,470	6,042	5,170	8,141	7,329	4,421	7,029	4,695	11,579	1,277
Subtotal	\$ 472,369	\$ 615,783	\$ 460,267	\$ 665,663	\$ 473,474	\$ 685,068	\$ 510,734	\$ 672,430	\$ 555,961	\$ 601,185

UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE HISTORY										
Year	2017		2018		2019		2020		2021	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Services & Operating										
5100	\$ 2,638,727	\$ 3,699,659	\$ 3,182,555	\$ 2,949,474	\$ 3,187,418	\$ 3,064,453	\$ 3,251,665	\$ 2,657,814	\$ 3,263,511	\$ 2,750,630
5200	143,973	151,831	124,879	185,382	143,020	242,557	157,430	149,359	189,726	93,226
5300	180,861	90,798	189,876	190,095	199,350	169,199	217,945	250,720	102,387	80,334
5400	305,250	340,939	307,153	350,493	287,765	334,316	312,864	358,601	312,864	374,899
5500	1,022,332	1,251,224	1,009,367	1,350,873	1,052,767	1,352,122	1,260,418	1,248,182	1,300,119	1,253,172
5600	738,413	670,979	783,427	671,080	754,560	649,891	739,947	766,808	737,020	631,823
5700	248,500	482,655	293,500	321,447	395,729	370,062	251,405	213,646	612,405	340,893
5800	984,533	166,195	385,322	128,981	150,489	83,523	485,947	251,891	516,006	224,352
Subtotal	6,262,589	6,854,280	6,276,079	6,147,825	6,171,098	6,266,124	6,677,621	5,897,022	7,034,038	5,749,328
Capital Outlay										
6200	29,081	18,612	24,000	23,627	24,600	25,284	24,600	24,989	24,600	27,316
6300	95,000	78,600	93,000	110,848	95,000	29,696	143,000	129,425	133,000	81,716
6400	64,307	102,059	48,756	209,010	49,056	181,945	46,056	166,303	47,506	147,744
Subtotal	188,388	199,271	165,756	343,484	168,656	236,926	213,656	320,716	205,106	256,776
Other outgo										
7300	169,583	1,600,648	169,583	165,816	169,583	168,312	169,583	169,583	619,583	183,139
7500	-	-	-	-	-	81	-	-	-	-
7600	-	-	-	2,046	-	-	-	-	-	-
Subtotal	169,583	1,600,648	169,583	167,862	169,583	168,393	169,583	169,583	619,583	183,139
Total	\$40,237,690	\$43,446,459	\$40,306,913	\$42,246,795	\$43,470,570	\$45,777,213	\$44,706,940	\$45,678,376	\$44,984,973	\$44,590,093

UNRESTRICTED GENERAL FUND FIVE YEAR REVENUE PROJECTION

2022-23 Budget

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
State General Apportionment	\$ 11,504,750	\$ 12,123,706	\$ 12,368,604	\$ 12,581,344	\$ 12,581,344
EPA	8,190,000	8,190,000	8,190,000	8,190,000	8,190,000
Growth/(workload reduction)	-	-	-	-	-
Enrollment Fees	2,210,000	2,210,000	2,210,000	2,210,000	2,210,000
Local Property Taxes	24,150,000	24,150,000	24,150,000	24,150,000	24,150,000
Total Computational Revenue	46,054,750	46,054,750	46,054,750	46,054,750	46,054,750
Deficit Factor	100.00%	100.00%	100.00%	100.00%	100.00%
Adj. Computational Revenue	\$ 46,054,750	\$ 46,540,662	\$ 46,965,131	\$ 47,089,283	\$ 47,214,675
Lottery	\$ 1,133,970	\$ 1,133,970	\$ 1,133,970	\$ 1,133,970	\$ 1,133,970
Mandated Cost	190,568	190,568	190,568	190,568	190,568
BOG Admin	62,871	62,871	62,871	62,871	62,871
Part Time Faculty Allocation	181,302	181,302	181,302	181,302	181,302
Federal Revenue	10,300	10,300	10,300	10,300	10,300
RDA Funds	23,483	23,483	23,483	23,483	23,483
Interest Income	106,628	106,628	106,628	106,628	106,628
Non-Resident Tuition	724,786	724,786	724,786	724,786	724,786
Other Revenue Sources*	768,692	825,000	825,000	825,000	825,000
One-Time Adjustments**	1,385,000	1,385,000	1,385,000	1,385,000	1,385,000
Transfers In	-	-	-	-	-
Total Unrestricted Revenue	\$ 50,642,350	\$ 51,184,570	\$ 51,609,039	\$ 51,733,191	\$ 51,858,583
FTES - Funded	6,196.00	6,196.00	6,196.00	6,196.00	6,196.00

Assumptions:	2022-23	2023-24	2024-25	2025-26	2026-27
(1) COLA - Ongoing	6.56%	2.38%	2.02%	1.72%	0.00%

UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE PROJECTION

2022-23 Budget

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Revenues	\$ 50,642,350	\$ 51,317,614	\$ 51,562,512	\$ 51,775,252	\$ 51,775,252
Academic Salaries	\$ 15,472,710	\$ 16,193,297	\$ 16,756,604	\$ 16,930,795	\$ 16,882,916
Administrative Salaries	2,017,690	1,805,311	1,823,688	1,836,792	1,818,461
Classified Salaries	8,941,060	9,226,316	9,318,773	9,384,703	9,292,475
Employee Benefits	15,877,910	16,269,847	17,093,162	18,025,244	18,819,451
Supplies and Materials	399,090	510,734	510,734	510,734	510,734
Other Operating Expenses and Services	7,473,350	6,240,183	6,240,183	6,240,183	6,240,183
Capital Outlay	290,960	147,330	147,330	147,330	147,330
Other Outgo	169,580	69,583	69,583	69,583	69,583
Total Expenditures	\$ 50,642,350	\$ 50,462,600	\$ 51,960,057	\$ 53,145,363	\$ 53,781,134
Beginning Fund Balance	10,641,311	10,641,311	11,496,324	11,098,780	9,728,669
Surplus/(Deficit)	-	855,013	(397,544)	(1,370,111)	(2,005,881)
Ending Fund Balance	\$ 10,641,311	\$ 11,496,324	\$ 11,098,780	\$ 9,728,669	\$ 7,722,788
Reserve % of Expenditures	21%	23%	21%	18%	14%
Board Designated Reserves (10%)	\$ 5,064,235	\$ 5,046,260	\$ 5,196,006	\$ 5,314,536	\$ 5,378,113
Unrestricted/Unallocated Reserves	5,577,076	6,450,064	5,902,774	4,414,133	2,344,675
Total Unrestricted Reserves	\$ 10,641,311	\$ 11,496,324	\$ 11,098,780	\$ 9,728,669	\$ 7,722,788
	2022-23	2023-24	2024-25	2025-26	2026-27
FT Academic Salaries	8.3%	2.4%	2.0%	1.7%	0.0%
PT Academic Salaries	8.3%	4.4%	3.0%	2.7%	0.0%
Administrative Salaries	8.3%	4.4%	3.0%	2.7%	0.0%
Classified Salaries	8.3%	4.4%	3.0%	2.7%	0.0%
Blended Productivity	14.50	14.20	14.20	15.20	16.20
Budgeted FTEF	382	391	391	391	391
STRS Costs	\$ 2,959,990	\$ 3,066,961	\$ 3,231,264	\$ 3,299,906	\$ 3,358,968
STRS Rate	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Costs	\$ 1,896,838	\$ 2,461,259	\$ 2,443,839	\$ 2,602,171	\$ 2,509,237
PERS Rate	25.40%	25.20%	24.60%	23.70%	27.10%
H&W Costs	\$ 6,758,700	\$ 7,434,570	\$ 8,178,027	\$ 8,995,830	\$ 9,895,413
H&W Rate Increase	13.53%	10.00%	10.00%	10.00%	10.00%

RESTRICTED GENERAL FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ 3,411,765	\$ 4,421,311	\$ 11,584,684	\$ 6,912,765
State Revenue	86xx	8,107,470	8,119,424	8,318,807	10,868,330
Local Revenue	88xx	1,112,267	666,898	353,300	362,070
Other Sources and Transfers In	89xx	69,583	83,139	69,583	69,580
	Totals	12,701,085	13,290,772	20,326,374	18,212,745
Expenditures:					
Academic Salaries					
Instructor Salaries, Regular	11xx	143,138	227,700	241,128	171,030
Non-instructional Salaries, Regular	12xx	2,083,897	2,248,778	2,388,849	2,764,430
Instructional Salaries, Other	13xx	52,124	17,146	-	-
Non-instructional Salaries	14xx	1,081,583	1,322,152	487,637	486,500
	Sub total	3,360,742	3,815,775	3,117,614	3,421,960
Classified Salaries					
Non-instructional Salaries, Regular	21xx	1,173,186	1,234,732	1,407,332	1,621,450
Instructional Aides, Regular,	22xx	-	9,761	14,478	16,490
Non-instructional, Students and Hourly	23xx	661,490	423,265	266,712	624,680
Instructional Aides, Part-time	24xx	205,265	187,879	140,298	119,820
	Sub total	2,039,941	1,855,636	1,828,820	2,382,440
Benefits					
State Teachers Retirement System	31xx	470,596	518,965	421,814	479,120
Public Employees Retirement System	32xx	348,213	388,969	512,240	461,970
OASDI and Medicare	33xx	176,718	193,474	171,843	175,560
Health and Welfare	34xx	1,169,059	1,129,578	1,302,833	1,344,830
Unemployment	35xx	2,512	2,770	56,972	21,570
Workers Compensation	36xx	91,029	112,597	87,248	105,970
Other Benefits	39xx	-	297,440	-	-
	Sub total	2,258,127	2,643,793	2,552,950	2,589,020
Supplies and Materials					
Instructional Supplies	43xx	227,298	403,534	561,530	446,430
Non-instructional Supplies	45xx	161,820	253,101	1,067,946	417,975
Food	47xx	97,206	14,345	51,300	51,300
	Sub total	486,324	670,979	1,680,776	915,705

RESTRICTED GENERAL FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Service & Operating					
Personal Services Contracts	51xx	\$ 1,294,263	\$ 871,043	\$ 469,258	\$ 316,360
Travel and Conference	52xx	353,566	125,689	104,000	218,180
Dues and Memberships	53xx	25,014	13,114	10,100	10,100
Insurance	54xx	40,167	38,855	-	-
Utilities and Housekeeping Services	55xx	108,760	5,645	10,000	10,000
Rents, Leases, and Repairs	56xx	210,653	299,606	283,700	230,700
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	232,840	357,141	1,502,273	4,892,110
	Sub total	2,265,264	1,711,094	2,379,331	5,677,450
Capital Outlay					
Building Improvements	62xx	-	13,420	-	-
Library Books	63xx	-	7,998	-	-
Capital Equipment	64xx	579,368	470,252	3,516,000	528,500
	Sub total	579,368	491,670	3,516,000	528,500
Other outgo & Transfers					
Interfund Transfers-Out	73xx	-	841,960	1,450,000	-
Student Financial Aid Payment	75xx	970,982	811,825	2,789,582	1,656,420
Other Payments to Students	76xx	740,339	453,092	1,011,301	1,041,250
	Sub total	1,711,321	2,106,877	5,250,883	2,697,670
	Totals	\$ 12,701,087	\$ 13,295,824	\$ 20,326,374	\$ 18,212,745
Change in Fund Balance		(2)	(5,052)	-	-

CHILD DEVELOPMENT FUND SUMMARY					
2022-23 Budget					
Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ 56,365	\$ 15,320	\$ 28,000	\$ 28,000
State Revenue	86xx	401,857	447,959	362,654	506,320
Local Revenue	88xx	226,407	73,843	65,000	65,000
Other Sources and Transfers In	89xx	100,000	152,990	150,000	100,000
Totals		784,629	690,113	605,654	699,320
Expenditures:					
Classified Salaries					
Non-instructional Salaries, Regular	21xx	97,985	71,760	76,734	83,430
Instructional Aides, Regular,	22xx	96,248	78,094	76,438	132,270
Non-instructional, Students and Hourly	23xx	50,200	50,575	48,855	5,000
Instructional Aides, Part-time	24xx	183,392	148,843	98,586	158,170
Sub total		427,825	349,272	300,613	378,870
Benefits					
State Teachers Retirement System	31xx				
Public Employees Retirement System	32xx	60,731	55,913	56,295	94,860
OASDI and Medicare	33xx	25,694	19,104	22,142	28,580
Health and Welfare	34xx	69,476	71,132	64,905	85,080
Unemployment	35xx	201	193	3,698	4,600
Workers Compensation	36xx	7,034	6,914	6,011	9,150
Other Benefits	39xx	-	-	-	-
Sub total		163,136	153,258	153,051	222,270
Supplies and Materials					
Instructional Supplies	43xx	9,726	1,358	-	-
Non-instructional Supplies	45xx	2,978	2,359	3,200	3,200
Food	47xx	20,802	13,169	25,000	25,000
Sub total		33,505	16,886	28,200	28,200
Service & Operating					
Personal Services Contracts	51xx	147,948	-	-	-
Travel and Conference	52xx	2,944	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	3,260	2,292	1,452	1,450
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	-	-	-	-
Sub total		154,153	2,292	1,452	1,450
Capital Outlay					
Building Improvements	62xx	-	-	-	-
Library Books	63xx	-	-	-	-
Capital Equipment	64xx	-	1,823	-	-
Sub total		-	1,823	-	-
Totals		\$ 778,619	\$ 523,530	\$ 483,316	\$ 630,790
Change in Fund Balance					
		6,010	166,583	122,338	68,530

PARKING FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ 328,916	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	382,211	14,811	181,000	471,040
Other Sources and Transfers In	89xx	-	285,209	320,000	-
	Totals	382,211	628,937	501,000	471,040
Expenditures:					
Classified Salaries					
Non-instructional Salaries, Regular	21xx	268,278	186,301	237,445	350,920
Instructional Aides, Regular,	22xx	-	-	-	-
Non-instructional, Students and Hourly	23xx	36,674	19,621	30,000	30,370
Instructional Aides, Part-time	24xx	-	-	-	-
	Sub total	304,952	205,922	267,445	381,290
Benefits					
State Teachers Retirement System	31xx	-	-	-	-
Public Employees Retirement System	32xx	56,182	44,679	73,060	52,200
OASDI and Medicare	33xx	21,552	14,835	18,642	15,720
Health and Welfare	34xx	140,327	142,265	131,387	141,800
Unemployment	35xx	154	107	2,936	1,030
Workers Compensation	36xx	5,249	4,074	5,440	5,030
Other Benefits	39xx	-	-	-	-
	Sub total	223,464	205,960	231,465	215,780
Supplies and Materials					
Instructional Supplies	43xx	-	-	-	-
Non-instructional Supplies	45xx	16,778	4,914	17,600	17,600
Food	47xx	-	-	-	-
	Sub total	16,778	4,914	17,600	17,600
Service & Operating					
Personal Services Contracts	51xx	2,789	2,127	3,000	3,000
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	4,070	2,358	4,500	4,500
Rents, Leases, and Repairs	56xx	12,825	2,067	8,356	8,400
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	2,311	3,135	-	-
	Sub total	21,994	9,687	15,856	15,900
Capital Outlay					
Building Improvements	62xx	-	-	-	-
Library Books	63xx	-	-	-	-
Capital Equipment	64xx	700	-	-	-
	Sub total	700	-	-	-
	Totals	\$ 567,888	\$ 426,482	\$ 532,366	\$ 630,570
Change in Fund Balance		(185,678)	202,454	(31,366)	(159,530)

STUDENT CENTER FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	229,809	49,286	187,000	229,260
Other Sources and Transfers In	89xx	-	285,704	75,000	-
	Totals	229,809	334,990	262,000	229,260
Expenditures:					
Classified Salaries					
Non-instructional Salaries, Regular	21xx	30,470	30,636	32,881	34,640
Instructional Aides, Regular,	22xx	-	-	-	-
Non-instructional, Students and Hourly	23xx	-	-	-	-
Instructional Aides, Part-time	24xx	-	-	-	-
	Sub total	30,470	30,636	32,881	34,640
Benefits					
State Teachers Retirement System	31xx	-	-	-	-
Public Employees Retirement System	32xx	7,877	8,486	9,834	8,800.00
OASDI and Medicare	33xx	2,331	2,354	2,514	2,660.00
Health and Welfare	34xx	-	12,440	13,139	14,180.00
Unemployment	35xx	15	15	404	180.00
Workers Compensation	36xx	518	605	657	850.00
Other Benefits	39xx	-	-	-	-
	Sub total	10,741	23,900	26,548	26,670
Supplies and Materials					
Instructional Supplies	43xx	-	-	-	1,000
Non-instructional Supplies	45xx	6,297	2,364	500	-
Food	47xx	2,527	-	-	-
	Sub total	8,824	2,364	500	1,000
Service & Operating					
Personal Services Contracts	51xx	-	-	-	-
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	17,545	17,545	17,545	17,500
Utilities and Housekeeping Services	55xx	116,024	127,429	142,872	142,450
Rents, Leases, and Repairs	56xx	4,477	685	7,000	7,000
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	-	-	-	-
	Sub total	138,045	145,658	167,417	166,950
	Totals	\$ 188,081	\$ 202,559	\$ 227,346	\$ 229,260
Change in Fund Balance					
		41,728	132,431	34,654	-

CAPITAL OUTLAY FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	180,870	554,621	950,000	5,672,000
Local Revenue	88xx	851,148	104,319	316,238	513,340
Other Sources and Transfers In	89xx	-	-	-	-
	Totals	1,032,018	658,940	1,266,238	6,185,340
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	171,937	54,275	15,000	263,340
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	-	-	-	-
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	-	-	-	-
	Sub total	171,937	54,275	15,000	263,340
Capital Outlay					
Site Improvements	61xx	604,301	555,070	1,349,897	5,897,000
Building Improvements	62xx	113,625	124,947	286,238	-
Library Books	63xx	-	-	-	-
Capital Equipment	64xx	32,007	193,542	-	-
	Sub total	749,933	873,559	1,636,135	5,897,000
	Totals	\$ 921,870	\$ 927,833	\$ 1,651,135	\$ 6,160,340
Change in Fund Balance		110,149	(268,893)	(384,897)	25,000

MEARSURE I BUILDING FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	190,860	89,793	20,000	25,000
Other Sources and Transfers In	89xx	-	-	-	-
	Totals	190,860	89,793	20,000	25,000
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	404,611	149,919	-	-
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	-	-	-	-
Legal, Election, and Audit	57xx	-	-	30,000	18,000
Other Services and Expenses	58xx	-	-	-	-
	Sub total	404,611	149,919	30,000	18,000
Capital Outlay					
Site Improvements	61xx	-	-	-	-
Building Improvements	62xx	306,714	1,870,837	4,383,980	1,525,000
Library Books	63xx	-	-	-	-
Capital Equipment	64xx	-	-	-	-
	Sub total	306,714	1,870,837	4,383,980	1,525,000
	Totals	\$ 711,324	\$ 2,020,756	\$ 4,413,980	\$ 1,543,000
Change in Fund Balance		(520,464)	(1,930,963)	(4,393,980)	(1,518,000)

MEASURE V BUILDING FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	-	-	40,000	60,000
Other Sources and Transfers In	89xx	-	-	29,620,000	-
Totals		-	-	29,660,000	60,000
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	-	-	1,546,020	1,379,760
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	-	-	-	-
Legal, Election, and Audit	57xx	-	-	-	35,000
Other Services and Expenses	58xx	-	-	-	-
Sub total		-	-	1,546,020	1,414,760
Capital Outlay					
Site Improvements	61xx	-	-	-	-
Building Improvements	62xx	-	-	-	19,543,100
Library Books	63xx	-	-	-	-
Capital Equipment	64xx	-	-	-	-
Sub total		-	-	-	19,543,100
Totals		\$ -	\$ -	\$ 1,546,020	\$ 20,957,860
Change in Fund Balance		-	-	28,113,980	(20,897,860)

HEALTH & WELFARE SELF INSURANCE FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget	
Revenues:						
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -	
State Revenue	86xx	-	-	-	-	
Local Revenue	88xx	8,119,205	7,226,541	8,038,374	8,945,950	
Other Sources and Transfers In	89xx	-	-	-	-	
	Totals	8,119,205	7,226,541	8,038,374	8,945,950	
Expenditures:						
Benefits						
Health and Welfare	34xx	(723,627)	(1,097,521)	(600,000)	(900,000)	
Other Benefits	39xx	-	-	-	-	
	Sub total	(723,627)	(1,097,521)	(600,000)	(900,000)	
Service & Operating						
Personal Services Contracts	51xx	8,385,008	9,079,070	9,189,200	9,845,950	
Other Services and Expenses	58xx	-	-	-	-	
	Sub total	8,385,008	9,079,070	9,189,200	9,845,950	
	Totals	\$ 7,661,381	\$ 7,981,549	\$ 8,589,200	\$ 8,945,950	
Change in Fund Balance		457,824	(755,007)	(550,826)	-	
		2018	2019	2020	2021	2022*
Revenues		\$ 8,053,748	\$ 8,310,120	\$ 8,119,205	\$ 7,226,541	\$ 8,200,000
Expenses						
Reinsurance refund		(1,301,529)	(1,206,942)	(723,627)	(1,097,521)	(902,000)
Claims Expense		8,305,269	9,226,195	8,385,008	9,079,070	11,604,000
Transfer to OPEB		-	150,000	-	-	-
Total Expense		7,003,741	8,169,253	7,661,381	7,981,549	10,702,000
Change in fund balance		1,050,007	140,867	457,824	(755,007)	(2,502,000)
Beginning fund balance		2,547,905	3,597,912	3,738,779	4,196,603	3,442,000
Ending fund balance		\$ 3,597,912	\$ 3,738,779	\$ 4,196,603	\$ 3,441,596	\$ 940,000

*2022 balances are estimates at June 30, 2022

** Reinsurance balance due to MPC- source document is the Group Health Plan Cost Summary provided by Helta Health Systems through 6/30/2022

2022-23 - Self-Insurance Budget Development

2022-23 - Self-Insurance Budget Development

	Active/Early Retiree	Over 65 Retiree Funding Rate			COBRA				Total
		Retiree	Two on Medicare	1 on/1 off Medicare	Employee	Employee+1	Employee+Family		
2021-22 Health/Prescription	\$ 1,953.00	\$ 657.00	\$ 1,275.00	\$ 1,755.00	\$ 1,040.00	\$ 2,043.00	\$ 2,876.00	N/A	
2021-22 Dental	97.56	-	-	-	-	-	-	N/A	
2021-22 Vision	5.73	-	-	-	-	-	-	N/A	
2021-22 Total	\$ 2,056.29	\$ 657.00	\$ 1,275.00	\$ 1,755.00	\$ 1,040.00	\$ 2,043.00	\$ 2,876.00	N/A	
2022-23 Health/Prescription (A)	\$ 2,260.00	\$ 760.00	\$ 1,475.00	\$ 2,031.00	\$ 1,040.00	\$ 2,043.00	\$ 2,876.00	N/A	
2022-23 Dental (B)	97.56	-	-	-	-	-	-	N/A	
2022-23 Vision (C)	5.73	-	-	-	-	-	-	N/A	
2022-23 Total (D)	\$ 2,363.29	\$ 760.00	\$ 1,475.00	\$ 2,031.00	\$ 1,040.00	\$ 2,043.00	\$ 2,876.00	N/A	
Funding Rate increase compared to prior year	14.93%								
Total Benefit Per Employee (E = D x 12)	\$ 28,360.00	\$ 9,120.00	\$ 17,700.00	\$ 24,372.00	\$ 12,480.00	\$ 24,516.00	\$ 34,512.00	N/A	
Plan Members/Early Retiree/Budgeted Vacant Positions	296	-	-	-	2	-	-	298	
Early Retirees	-	-	-	-	-	-	-	-	
Over 65 Retirees	-	15	9	1	-	-	-	25	
*Total Plan Individuals	296	15	9	1	2	-	-	323	
Projected Increase/(Decrease)	-	-	-	-	-	-	-	-	
Total Budgeted Individuals (F)	296	15	9	1	2	-	-	323	
Health/Prescription (A x F x 12)	\$ 8,027,520	\$ 136,800	\$ 159,300	\$ 24,370	\$ 24,960	\$ -	\$ -	\$ 8,372,950	
Dental (B x F x 12)	346,530	-	-	-	-	-	-	346,530	
Vision (C x F x 12)	20,350	-	-	-	-	-	-	20,350	
Total Cost Projections	\$ 8,394,400	\$ 136,800	\$ 159,300	\$ 24,370	\$ 24,960	\$ -	\$ -	\$ 8,739,830	

Percentage of Total Calculated Health & Prescription		2021-22 Budget Totals						
	8,372,950	UGF	RGF	CDC	Park	SC	Total	
Unrestricted General Fund (81%)	\$ 6,758,700	\$ 5,953,144	\$ 1,302,833	\$ 64,905	\$ 131,387	\$ 13,139	\$ 7,465,408	
Restricted General Fund (16%)	1,344,830							
Child Development Fund (1.3%)	113,440							
Parking Fund (1.6%)	141,800							
Student Center (0.2%)	14,180							
Total	\$ 8,372,950							

		2022-23 Budget Totals						
		UGF	RGF	CDC	Park	SC	Total	
Health/Prescription	\$ 6,758,700	\$ 6,758,700	\$ 1,344,830	\$ 113,440	\$ 141,800	\$ 14,180	\$ 8,372,950	
**Retiree Cont (Pay as you go)	(500,000)	(500,000)					(500,000)	
OPEB	-	-	-	-	-	-	-	
		\$ 6,258,700	\$ 1,344,830	\$ 113,440	\$ 141,800	\$ 14,180	\$ 7,872,950	

* Plan participants audit underway. Number represents validated numbers as of date of preparation

** Includes current retiree contributions for unrestricted general fund.

OPEB FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	1,028,965	960,409	878,000	470,000
Other Sources and Transfers In	89xx	-	-	-	-
	Totals	1,028,965	960,409	878,000	470,000
Expenditures:					
Benefits					
State Teachers Retirement System	31xx	-	-	-	-
Public Employees Retirement System	32xx	-	-	-	-
OASDI and Medicare	33xx	-	-	-	-
Health and Welfare	34xx	-	-	-	2,200,000
Unemployment	35xx	-	-	-	-
Workers Compensation	36xx	-	-	-	-
Other Benefits	39xx	-	-	-	-
	Sub total	-	-	-	2,200,000
Service & Operating					
Personal Services Contracts	51xx	-	3,420	5,000	5,000
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	-
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	-	-	-	-
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	-	-	-	-
	Sub total	-	3,420	5,000	5,000
	Totals	\$ -	\$ 3,420	\$ 5,000	\$ 2,205,000
Change in Fund Balance		1,028,965	956,989	873,000	(1,735,000)
2022 budget contribution		\$ 2,200,000			
Trust Balance at 12/31/2022		7,440,587			
		<u>\$ 9,640,587</u>			
OPEB Actuarial Liability 6/30/2021		\$ 11,427,048			
Funded ratio as a result of budgeted expense		84%			
Goal - investment growth 10 return over 3-5 years		10%			

WORKERS COMP FUND SUMMARY

2022-23 Budget

Description	Object	2019-20 Actuals	2020-21 Actuals	2021-22 Budget	2022-23 Budget
Revenues:					
Federal Revenue	81xx	\$ -	\$ -	\$ -	\$ -
State Revenue	86xx	-	-	-	-
Local Revenue	88xx	8,384	4,565	500	560,500
Other Sources and Transfers In	89xx	-	-	-	-
	Totals	8,384	4,565	500	560,500
Expenditures:					
Service & Operating					
Personal Services Contracts	51xx	7,911	10,000	5,000	5,000
Travel and Conference	52xx	-	-	-	-
Dues and Memberships	53xx	-	-	-	-
Insurance	54xx	-	-	-	550,000
Utilities and Housekeeping Services	55xx	-	-	-	-
Rents, Leases, and Repairs	56xx	-	-	-	-
Legal, Election, and Audit	57xx	-	-	-	-
Other Services and Expenses	58xx	-	-	-	-
	Totals	\$ 7,911	\$ 10,000	\$ 5,000	\$ 555,000
Change in Fund Balance		473	(5,435)	(4,500)	5,500

Beginning 2022-23 PIPS program will be charged to this fund rather than the General Fund. The change has no impact on the general fund because the cost revenues presented here were abatements to the expense. Effectively netting out the cost of premiums. The change is being made to provide greater transparency and improved reporting.

All FUNDS SUMMARY

2022-23 Budget

Fund Number	01-0	01-1	04	39	47	14	48	43	35	68	69	
Description	General Fund Unrestricted	General Fund Restricted	Child Development	Parking	Student Center	Capital Outlay	Measure I	Measure V	Health & Welfare Self Insurance	OPEB	Work Comp	Total
Revenues												
Federal Revenue	\$ 8,000	\$ 6,679,835	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,715,835
State Revenue	22,996,650	10,613,710	506,320	-	-	5,672,000	-	-	-	-	-	39,788,680
Local Revenue	27,637,700	362,070	65,000	471,040	229,260	513,340	25,000	60,000	8,945,950	470,000	560,500	39,339,860
Transfers In	-	69,580	100,000	-	-	-	-	-	-	-	-	169,580
Total Revenues & Transfers	\$ 50,642,350	\$ 17,725,195	\$ 699,320	\$ 471,040	\$ 229,260	\$ 6,185,340	\$ 25,000	\$ 60,000	\$ 8,945,950	\$ 470,000	\$ 560,500	\$ 86,013,955
Expenditures												
Academic Salaries	\$ 17,490,400	\$ 2,935,460	\$ -	\$ -	\$ -							
Classified Salaries	8,941,060	2,383,060	378,870	381,290	34,640							12,118,920
Benefits	15,877,910	2,589,020	222,270	215,780	26,670				(900,000)	2,200,000		20,231,650
Supplies & Materials	399,090	972,210	28,200	17,600	1,000	-	-	-	-	-	-	1,418,100
Services & Operating	7,473,350	5,620,950	1,450	15,900	166,950	263,340	18,000	1,414,760	9,845,950	5,000	555,000	25,380,650
Capital Outlay	290,960	528,500	-	-	-	5,897,000	1,525,000	19,543,100	-	-	-	27,784,560
Transfers Out	169,580	2,697,670	-	-	-	-	-	-	-	-	-	2,867,250
Total Expenditures & Transfers	\$ 50,642,350	\$ 17,726,870	\$ 630,790	\$ 630,570	\$ 229,260	\$ 6,160,340	\$ 1,543,000	\$ 20,957,860	\$ 8,945,950	\$ 2,205,000	\$ 555,000	\$ 89,801,130
Surplus/(Deficit)	\$ -	\$ (1,675)	\$ 68,530	\$ -	\$ -	\$ 25,000	\$ (1,518,000)	\$ (20,897,860)	\$ -	\$ (1,735,000)	\$ 5,500	\$ (24,053,505)
Beginning Fund Balance 7/1/2021	\$ 10,641,311	\$ -	\$ 295,984	\$ 236,878	\$ 940,390	\$ 981,608	\$ 6,311,682	\$ -	\$ 3,441,596	\$ 4,224,154	\$ 90,765	\$ 27,164,368
2021-22 Revised Budget Surplus/(Deficit)	-	-	122,338	(31,366)	34,654	(384,897)	(4,393,980)	28,113,980	(550,826)	873,000	(4,500)	23,778,403
Estimated Beg. Fund Balance 7/1/2022	10,641,311	-	418,322	205,512	975,044	596,711	1,917,702	28,113,980	2,890,770	5,097,154	86,265	50,942,771
Estimated ending fund balance	\$ 10,641,311	\$ (1,675)	\$ 486,852	\$ 205,512	\$ 975,044	\$ 621,711	\$ 399,702	\$ 7,216,120	\$ 2,890,770	\$ 3,362,154	\$ 91,765	\$ 26,889,266

FIDUCIARY FUNDS SUMMARY							
2022-23 Budget							
Description	Scholarship & Loan	Trust Funds	ORR Estate	Associated Students	Student Financial Aid	Total	
Total Revenues & Transfers	\$ 2,500,000	\$ 1,800,000	\$ 1,000	\$ 100,000	\$ 8,250,000	\$ 12,651,000	
Total Expenditures & Transfers	\$ 2,500,000	\$ 1,800,000	\$ 1,000	\$ 100,000	\$ 8,250,000	\$ 12,651,000	
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	