



Final

BUDGET



2020-21

Monterey Peninsula Community  
College District



# MONTERY PENINSULA COLLEGE

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## Monterey Peninsula Community College District

### College Overview

Monterey Peninsula College (MPC) is part of California's public community college system of 115 colleges in 72 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 MPC Education Center at Marina, at the Public Safety Training Center in Seaside, and at off-campus locations. MPC is accredited by the Accrediting Commission for Community & Junior Colleges of the Western Association of Schools and Colleges.

### Mission Statement

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

### 2020-25 Educational Master Plan Goals & Strategic Initiatives

- **Goal 1 - Excellent Education**
  - Strategic Initiatives - Access to Educational Programs and Support, Transfer and Career Programs, Community Education, International Student Program
- **Goal 2 - Completion Culture**
  - Strategic Initiatives - Effective Strategic Enrollment Management, Systems to Support Student Completion, Academic Guidance, Support for Underserved Populations, Academic and Learning Support, Communication, Dual Enrollment
- **Goal 3 - Innovative Environment**
  - Strategic Initiatives - Instructional Materials, Supplies, Furniture, and Equipment Plan, Facility Needs, Technology Software, Technology Hardware Infrastructure, Expand Library Access
- **Goal 4 - Campus Community**
  - Strategic Initiatives - Organizational Structure, Work Environment, Professional Growth, Leadership Development

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

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

# 2020-21 State Budget

## Enacted Budget Analysis

On June 26<sup>th</sup> the Governor signed the 2020 Budget Bill. The State budget was developed in response to an estimated 54 billion dollar budget deficit. The deficit is primarily the economic impact of the COVID 19 pandemic.

The State's General Fund Budget is predicated on an assumption of significant declines in two of the big three revenue sources that the State relies on. The big three include personal income taxes (-18.8%) Sales Tax (-17.5%) and Corporate Income Tax (19.2%).

The Department of Finance (State of CA) has recently released its September Finance Bulletin in which it summarizes key economic data points including labor market conditions, real estate trends and the State's monthly cash report for August. Unemployment rates statewide and nationally are falling at rates exceeding expectations. This is positive news indicating some level of recovery in the economy. Another significant marker is State cash receipts. The period from March through August is down 5% from prior year, however this exceeds forecasts that were used in the development of the budgeted State revenues.

The State legislature reached agreement with the Governor's and has committed to funding Community Colleges at a level equal to prior year. This is a significant change from what the Governor Proposed at the May Budget Revise and is great news for our District thereby modifying key assumptions about revenues that were included in our Tentative Budget.

# 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 a brief discussion of the funds included in the District's 2020-21 Budget:

### 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 approximately 99% of the revenue received.

### 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 the State and parent fees.

### Capital Outlay Fund

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

### Self- Insurance Fund

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property and liability programs as well as 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 as MPC uses these monies for campus safety personnel 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.

## **Building Fund**

Bond Construction Funds are used to account for the proceeds from the sale of Measure I bonds and to be used for the acquisition or construction and all expenditures of authorized projects.

## **Other Post-Employment Benefits Fund**

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



# Monterey Peninsula College

## 2020-21 Final Budget Assumptions

### General Assumptions:

1. Budget policy BP 6200 requires that the budget be balanced.
2. The 2020-2021 Final Budget will maintain an unrestricted general fund reserve of at least 10% in accordance with Board Policy 6210 – General Fund Reserve.
3. MPC will be 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 \$41.1M.
2. A Cost of Living Adjustment (COLA) of 0%.
3. A deficit factor will be applied to future revenues. Final deficit factor percentage to be included in the Final Budget.
4. Anticipated property tax receipts of approximately \$23.0 million.
5. Student enrollment fee revenues of approximately \$2.6 million.
6. Continued Proposition 30 State funding of approximately \$6.8 million.
7. Unrestricted lottery at \$153.00 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.
2. District retirees will be removed from the position control system.
3. Vacant and funded positions will remain if position plans to be filled during the budget year.
4. The District's employee pension obligations will be 16.15% to STRS (down from 18.4% in 2019-20) and 20.70% to PERS (up from 19.7% in 2019-20).
5. The District will make a contribution to the Other Post Employment Benefit (OPEB) Fund for the future expenses of District retirees.
6. 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.
7. 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

### 2020-21 Final Budget

Description	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Draft Final Budget
<b>Revenues</b>				
Federal Revenue	\$ 10,632	\$ 10,300	\$ 10,300	\$ 10,300
State Revenue	19,050,156	20,889,600	15,018,917	18,380,292
Local Revenue	27,182,733	23,807,040	26,581,887	26,594,380
<b>Total Revenues &amp; Transfers</b>	<b>\$ 46,243,521</b>	<b>\$ 44,706,940</b>	<b>\$ 41,611,104</b>	<b>\$ 44,984,972</b>
<b>Expenditures</b>				
Academic Salaries	\$ 15,216,487	\$ 15,449,203	\$ 15,206,420	\$ 15,784,047
Classified Salaries	6,929,376	7,245,643	7,528,607	7,720,685
Benefits	16,274,839	14,364,674	12,298,616	13,065,553
Supplies & Materials	685,068	510,734	500,365	555,961
Services & Operating	6,266,124	6,680,510	6,240,183	7,034,038
Capital Outlay	236,926	279,991	147,330	205,105
Other Outgo	168,393	169,583	69,583	619,583
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 45,777,213</b>	<b>\$ 44,700,338</b>	<b>\$ 41,991,104</b>	<b>\$ 44,984,972</b>
<b>Surplus/(Deficit)</b>	<b>\$ 466,308</b>	<b>\$ 6,602</b>	<b>(380,000)</b>	<b>\$ 0</b>

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
8100	Federal Revenues	8107	Pell Administrative Allowance	\$ 7,850	\$ 8,000	\$ 8,000	\$ 8,000
		8117	Forest Reserve	2,782	2,300	2,300	2,300
			<b>Total Federal Revenue</b>	<b>10,632</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>
8600	State Revenues	8602	Mandated Costs		190,568	190,568	190,568
		8629	State One Time Grants		62,871	62,871	62,871
		8634	Part Time Faculty	181,302	181,302	181,302	181,302
		8635	FT Faculty Training	278,689			
		8640	Part Time Faculty Office hours	13,500			
		8665	Lottery	1,006,856	933,300	975,000	975,000
		8667	EPA	6,035,249	6,035,249	5,339,000	6,800,000
		8671	Home Owners Property Tax	86,477	80,696	85,000	85,000
		8676	Revenue Shortfall		(412,449)	(412,449)	(412,449)
		8679	Prior Year Correction (Other)	63,480			
		8680	Classified Prof Dev	28,804			
		8681	College Prom (BOGG)	68,871			
		8601	Apportionment	8,342,837	12,433,133	7,212,625	9,113,000
		8697	CalSTRS on behalf payments	2,848,389	1,384,930	1,385,000	1,385,000
		8699	Unspecified	95,702			
			<b>Total State Revenue</b>	<b>19,050,156</b>	<b>20,889,600</b>	<b>15,018,917</b>	<b>18,380,292</b>
		8800	Redevelopment funds not subject to rev	100,769			
		8801	Secured Taxes	18,290,164	16,948,996	18,540,000	18,540,000
		8802	Unsecured Taxes	675,656	633,822	955,000	955,000
		8803	Prior Year Taxes	247,575	100,793	110,000	110,000
		8804	Supplemental Taxes	1,188,319	229,021	245,000	245,000
		8805	Athletic Ticket Sales	6,469	6,987	6,987	6,987
		8810	Transcripts	80,065	66,984	66,984	66,984
		8814	Redevelopment Agency Tax increment	199,824	23,483	23,483	23,483
		8816	Non-Resident Fee	789,644	724,786	724,786	737,279
		8820	NSF Checks	(1,577)	(1,703)	(1,703)	(1,703)
		8821	Redevelop funds	111,376	699,504	780,000	780,000
		8826	State Fee	2,943,797	2,744,320	2,600,000	2,600,000
		8831	NSF Collections	1,440	825	825	825
		8835	Application Fee for facility	1,560	875	875	875
		8841	Penalties/Interest	(27,785)	(13,943)	(13,943)	(13,943)
		8842	Delinquent Taxes	3,597	44,516	165,000	165,000
		8844	Outlawed warrants	17,223	18,618	18,618	18,618
		8852	Rental of Facilities	39,475	28,397	28,397	28,397
		8853	A/R not Recorded	73,802	3,492	3,492	3,492
		8855	Educational Revenue Augmentation	2,114,982	1,339,181	2,120,000	2,120,000
		8856	Interest on ERAF	50,258	-	-	-
		8857	Interest	84,703	106,628	106,628	106,628
		8858	Foundation for Community College	13,200	12,000	12,000	12,000
		8860	Go Print	1,593	1,000	1,000	1,000
		8868	Prior Year Adjustment	3,169	-	-	-
		8878	Student Visa Insurance	52,280	40,303	40,303	40,303
		8881	Def Non Resident Chapter 33	11,704	29,036	29,036	29,036
		8884	Return to Title IV	9,227	12,855	12,855	12,855
		8886	PE Fee	1,070	540	540	540
		8888	Library materials	1,459	1,296	1,296	1,296
		8889	Library Fines/Dues	5,660	4,320	4,320	4,320
		8894	Bank Interest	80	108	108	108
		8860	Unspecified	91,955	-	-	-
			<b>Total Local Revenue</b>	<b>27,182,733</b>	<b>23,807,040</b>	<b>26,581,887</b>	<b>26,594,380</b>

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
1100	Instructor Salaries, Regular	1101	Teaching	7,239,009	7,292,994	7,525,123	7,734,666
		1135	Faculty - Temporary	347	-	-	-
			<b>1100 - Total</b>	<b>7,239,356</b>	<b>7,292,994</b>	<b>7,525,123</b>	<b>7,734,666</b>
1200	Non-instructional Salaries	1202	Non-Teaching Executives	672,484	818,487	530,343	708,263
		1203	Non-Teaching Deans	562,711	628,982	519,228	533,507
		1210	Vacation payoff	29,790	-	-	-
		1211	Stipend	23,728	-	-	-
		1215	Counselors	338,038	339,133	319,484	328,270
		1220	Division/Department Chair	385,869	350,288	523,897	538,304
		1225	Academic Program Director - No	37,999	38,487	100,932	103,769
		1230	CTA Reassigned Time	46,174	29,368	15,127	15,543
		1235	Reassigned time	114,116	96,745	150,683	154,827
		1240	Librarians	238,189	243,607	258,158	265,257
		1275	Non Teaching - Stipend	56,419	52,322	11,266	11,576
		1290	Interim Dean	68,040	136,080	-	-
		1295	Interim VP	-	-	329,000	338,048
			<b>1200 - Total</b>	<b>2,573,557</b>	<b>2,733,499</b>	<b>2,758,179</b>	<b>2,997,365</b>
1300	Instructional Salaries, Other	1301	Hourly Teaching - Fall/Spring	3,235,307	3,612,071	4,687,190	4,816,088
		1302	Hourly Teaching - Early Spring	80,510	86,990	-	-
		1303	Hourly Teaching - Summer	630,345	712,637	-	-
		1304	Hourly Teaching -Substitutes	60,607	58,200	-	-
		1305	Hourly Teaching - Retirees	-	-	-	-
		1307	Hourly Teaching - Retro Pay	-	-	-	-
		1325	Hourly Teaching - Student Advisor	1,404	33,569	-	-
		1326	Hourly Teaching- Flex Time	114,767	144,267	-	-
		1328	Grading Factor	93,163	78,395	-	-
		1329	Grading Factor - Contract	14,481	-	-	-
		1335	Hourly instructional - contract	817,262	430,239	-	-
		1380	Incorrect Step Column Placement	383	-	-	-
		1386	WSCH Payment	22,415	-	-	-
			<b>1300 - Total</b>	<b>5,070,643</b>	<b>5,156,368</b>	<b>4,687,190</b>	<b>4,816,088</b>
1400	Non-instructional Salaries, Ot	1401	Hourly Non-Teaching-Fall/Spring	225,578	204,914	174,500	174,500
		1402	Hourly Non-Teaching - Early Spring	10,949	10,000	10,000	10,000
		1403	Hourly Non-Teaching - Summer	37,152	26,314	26,314	26,314
		1409	Adjunct Training and Mandatory	-	25,000	25,000	25,000
		1410	Save Act Training	306	-	-	-
		1411	Assessment Payment	1,295	-	-	-
		1412	Faculty Evaluation Pay	1,850	-	-	-
		1413	Mandatory Training Title IX	344	-	-	-
		1415	Student Placement/Challenge	2,946	-	-	-
		1416	Mandatory Reporter II/PP	107	-	-	-
		1417	Dual Enroll Interviews	906	-	-	-
		1425	Student Advisement	21,448	-	-	-
		1426	Hourly Instruction - Flex Time	1,006	-	-	-
		1435	hourly non-instructional - con	14,231	-	-	-
		1465	NI - Negotiations	1,034	-	-	-
		1466	Hourly Non Instruction - hiring committee	11,356	114	114	114
		1467	Hourly NI - Orientation	2,424	-	-	-
			<b>1400 - Total</b>	<b>332,931</b>	<b>266,342</b>	<b>235,928</b>	<b>235,928</b>
			<b>Total Academic Salaries</b>	<b>15,216,487</b>	<b>15,449,203</b>	<b>15,206,420</b>	<b>15,784,047</b>

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
2100	Non-instructional Salaries	2101	Non-Instructional Classified	4,143,761	4,314,538	4,640,185	4,767,790
		2102	Managers	677,339	869,158	853,694	877,171
		2103	Supervisors	135,734	133,834	138,274	142,076
		2104	Confidential	489,825	545,039	546,734	561,769
		2110	Accrued Vacation Payoff	16,225	-	-	-
		2111	comp time payoff	7,671	-	-	-
		2114	NI Classified - Educational Inc	16,682	-	-	-
			<b>2100 - Total</b>	<b>5,487,237</b>	<b>5,862,568</b>	<b>6,178,887</b>	<b>6,348,806</b>
2200	Instructional Aides, Regular,	2101	Non-Instructional Classified			44,924	46,159
		2201	Instructional Aid	638,074	674,169	636,055	653,547
		2203	Supervisor	67,002	66,672	56,520	58,074
			<b>2200 - Total</b>	<b>705,076</b>	<b>740,841</b>	<b>737,499</b>	<b>757,780</b>
2300	Non-instructional, Other than	2301	Hourly Part-Time Permanent	67,425	103,838	68,294	70,172
		2302	Hourly Student Help	8,401	8,000	7,300	7,300
		2303	Hourly Overtime	77,958	53,715	53,515	53,515
		2304	Hourly Professional Expert	641	5,345		
		2306	Hourly Temporary	48,054	70,155	76,155	76,155
		2308	Hourly Substitutes	88,569	8,000	8,000	8,000
		2310	Accrued Vacation Payoff	2,863	-	-	-
		2312	Overtime Abatement	(20,521)	-	-	-
		2313	Overtime for Facility related	6,460	-	-	-
		2315	Compensatory Time Payoff	1,238	-	-	-
			<b>2300 - Total</b>	<b>281,088</b>	<b>249,053</b>	<b>213,264</b>	<b>215,142</b>
2400	Instructional Aides, Other	2401	Student Help	29,544	32,270	21,390	21,390
		2402	Hourly, Part Time - Permanent	295,410	280,437	306,943	306,943
		2403	Professional Experts	96,943	65,045	65,345	65,345
		2404	Hourly Temporary	22,395	12,079	2,279	2,279
		2405	Summer	2,757	3,000	3,000	3,000
		2407	Hourly Overtime	-	350	-	-
		2411	Vacation payoff	8,926	-	-	-
			<b>2400 - Total</b>	<b>455,974</b>	<b>393,181</b>	<b>398,957</b>	<b>398,957</b>
			<b>Total Classified Salaries</b>	<b>6,929,376</b>	<b>7,245,643</b>	<b>7,528,607</b>	<b>7,720,685</b>
3110	STRS, Instructional	1101	Teaching	1,133,935	1,256,455	1,322,694	1,322,694
		1135	Faculty - Temporary	50			
		1301	Hourly Teaching - Fall/Spring	439,446	450,362		338,000
		1302	Hourly Teaching - Early Spring	11,721	6,027		
		1303	Hourly Teaching -Summer	93,645	73,987		
		1304	Hourly Teaching -Substitutes	8,568	9,458		
		1325	Hourly Teaching - Student Advisor	189	5,317		
		1326	Hourly Teaching- Flex Time	16,840	22,385		
		1328	Grading Factor	12,709	8,472		
		1329	Grading Factor - Contract	2,241			
		1335	Hourly instructional - contract	134,259	66,898		
		1380	Incorrect Step Column Placement	47	-		
		1386	WSCH Payment	2,785	-		
			<b>3110 - Total</b>	<b>1,856,437</b>	<b>1,899,361</b>	<b>1,322,694</b>	<b>1,660,694</b>
3120	STRS, Non-instructional	1202	Non-Teaching Executives	60,211	25,170	67,465	67,465
		1203	Non-Teaching Deans	63,147	62,194	71,678	71,678
		1211	Stipend	1,732			
		1215	Counselors	45,459	56,635	57,462	57,462
		1220	Division/Department Chair	63,177	58,498	94,228	94,228
		1225	Academic Program Director - No	6,177	6,427	18,164	18,164
		1230	CTA Reassigned Time	7,509	4,904	2,721	2,721
		1235	Reassigned time	18,519	16,156	27,102	27,102
		1240	Librarians	27,309	40,682	46,432	46,432
		1275	Non Teaching - Stipend	2,454	1,659	2,026	2,026

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		1290	Interim Dean	11,077	22,725		
		1401	Hourly Non-Teaching-Fall/Spring	25,190	29,925	24,281	24,281
		1402	Hourly Non-Teaching - Early Spring	854	1,302	1,439	1,439
		1403	Hourly Non-Teaching - Summer	4,452	1,600	4,872	4,872
		1409	Adjunct Training and Mandatory		3,608	3,527	3,527
		1410	Save Act Training	33			
		1411	Assessment Payment	211			
		1412	Faculty Evaluation Pay	301			
		1413	Mandatory Training Title IX	36			
		1415	Student Placement/Challenge	402			
		1416	Mandatory Reporter IIPP	11			
		1417	Dual Enroll Interviews	140			
		1425	Student Advisement	2,800			
		1426	Hourly Instruction - Flex Time	133			
		1435	hourly non-instructional - con	486			
		1465	NI - Negotiations	168			
		1466	Hourly Non Instruction - hiring committee	1,769			
		1467	Hourly NI - Orientation	391			
		2102	Managers		11,530		
		2304	Hourly Professional Expert	92			
			<b>3120 - Total</b>	<b>344,240</b>	<b>343,018</b>	<b>421,398</b>	<b>421,398</b>
3210	PERS, Instructional	1101	Teaching	46,744	20,298	23,548	23,548
		1301	Hourly Teaching - Fall/Spring	167			
		1303	Hourly Teaching -Summer	10			
		2101	Non-Instructional Classified			13,069	13,069
		2201	Instructional Aid	139,817	180,238	202,759	202,759
		2203	Supervisor	12,093	17,815	16,443	16,443
		2402	Hourly, Part Time - Permanent	31,196	36,812	37,317	37,317
		2403	Professional Experts	(155)			
		2404	Hourly Temporary	421			
		2405	Summer	335			
			<b>3210 - Total</b>	<b>230,628</b>	<b>255,164</b>	<b>293,137</b>	<b>293,137</b>
3220	PERS, Non-instructional	1202	Non-Teaching Executives	47,284	59,447	34,512	34,512
		1203	Non-Teaching Deans	28,786	27,426	26,835	26,835
		1211	Stipend	3,281			
		1215	Counselors	9,634			
		1240	Librarians	12,691			
		1275	Non Teaching - Stipend	3,224	5,845		
		1295	Interim VP			95,714	95,714
		1401	Hourly Non-Teaching-Fall/Spring	6,057	9,273	8,226	8,226
		1402	Hourly Non-Teaching - Early Spring	481	501	445	445
		1403	Hourly Non-Teaching - Summer	1,777			
		2101	Non-Instructional Classified	931,268	1,203,713	1,375,415	1,375,415
		2102	Managers	156,396	224,300	248,360	248,360
		2103	Supervisors	33,988	35,762	40,227	40,227
		2104	Confidential	89,758	145,640	179,193	179,193
		2114	NI Classified - Educational Inc	1			
		2301	Hourly Part-Time Permanent	6,305	4,866	5,733	5,733
		2303	Hourly Overtime	150			
		2306	Hourly Temporary	1,644	226	7,781	7,781
		2308	Hourly Substitutes	2,920	300	889	889
			<b>3220 - Total</b>	<b>1,335,647</b>	<b>1,717,299</b>	<b>2,023,329</b>	<b>2,023,329</b>
3310	OASDHI, Instructional	1101	Teaching	16,061	9,907	10,319	10,319
		1301	Hourly Teaching - Fall/Spring	61			
		1303	Hourly Teaching -Summer	799			

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		1326	Hourly Teaching- Flex Time	9			
		1329	Grading Factor - Contract	44			
		1335	Hourly instructional - contract	1,394			
		2101	Non-Instructional Classified			2,785	2,785
		2201	Instructional Aid	39,583	41,820	43,211	43,211
		2203	Supervisor	4,154	4,134	3,504	3,504
		2402	Hourly, Part Time - Permanent	9,031	11,048	14,925	14,925
		2403	Professional Experts	93	600	3,026	3,026
		2404	Hourly Temporary	145			
		2405	Summer	115	200	186	186
		2411	Vacation payoff	277			
		5202	Executive Contract Salary	683			
			<b>3310 - Total</b>	<b>72,449</b>	<b>67,709</b>	<b>77,956</b>	<b>77,956</b>
3320	OASDHI, Non-instructional	1202	Non-Teaching Executives	14,500	18,689	23,256	23,256
		1203	Non-Teaching Deans	9,364	8,622	7,484	7,484
		1210	Vacation payoff	79			
		1211	Stipend	812			
		1215	Counselors	3,218			
		1230	CTA Reassigned Time		881	938	938
		1240	Librarians	4,357			
		1275	Non Teaching - Stipend	1,061	1,356		
		1295	Interim VP			20,398	20,398
		1401	Hourly Non-Teaching-Fall/Spring	2,094	2,294	2,294	2,294
		1402	Hourly Non-Teaching - Early Spring	264	124	124	124
		1403	Hourly Non-Teaching - Summer	610			
		1410	Save Act Training	2			
		1412	Faculty Evaluation Pay	(0)			
		1413	Mandatory Training Title IX	2			
		1416	Mandatory Reporter IIPP	1			
		1417	Dual Enroll Interviews	1			
		1435	hourly non-instructional - con	500			
		2101	Non-Instructional Classified	249,592	288,743	293,121	293,121
		2102	Managers	41,724	56,257	52,929	52,929
		2103	Supervisors	8,335	8,298	8,573	8,573
		2104	Confidential	30,201	33,792	38,189	38,189
		2110	Accrued Vacation Payoff	997			
		2111	comp time payoff	476			
		2114	NI Classified - Educational Inc	1,033			
		2301	Hourly Part-Time Permanent	1,039	2,683	4,234	4,234
		2303	Hourly Overtime	4,825	3,379	3,200	3,200
		2306	Hourly Temporary	527	1,035	4,411	4,411
		2308	Hourly Substitutes	1,265	496	496	496
		2310	Accrued Vacation Payoff	178			
		2312	Overtime Abatement	230			
		2313	Overtime for Facility related	400			
		2315	Compensatory Time Payoff	74			
			<b>3320 - Total</b>	<b>377,762</b>	<b>426,651</b>	<b>459,647</b>	<b>459,647</b>
3330	Medicare, Instructional	1101	Teaching	103,282	109,762	108,114	108,114
		1135	Faculty - Temporary	5			
		1203	Non-Teaching Deans		7,766		
		1301	Hourly Teaching - Fall/Spring	46,911	44,661		
		1302	Hourly Teaching - Early Spring	1,167	1,262		
		1303	Hourly Teaching -Summer	9,008	10,337		
		1304	Hourly Teaching -Substitutes	879	844		
		1325	Hourly Teaching - Student Advisor	20	488		



**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
		1326	Hrly Tchng- Flex Time	9			
		1329	Grading Factor - Contract	44			
		1335	Hourly instructional - contrac	1,394			
		2101	Non-Instructional Classified			2,785	2,785
		2201	Instructional Aid	39,583	41,820	43,211	43,211
		2203	Supervisor	4,154	4,134	3,504	3,504
		2402	Hourly, Part Time - Permanent	9,031	11,048	14,925	14,925
		2403	Professional Experts	93	600	3,026	3,026
		2404	Hourly Temporary	145			
		2405	Summer	115	200	186	186
		2411	Vacation payoff	277			
		5202	Executive Contract Salary Exp	683			
			<b>3310 - Total</b>	<b>72,449</b>	<b>67,709</b>	<b>77,956</b>	<b>77,956</b>
3320	OASDHI, Non-instructional	1202	Non-Teaching Executives	14,500	18,689	23,256	23,256
		1203	Non-Teaching Deans	9,364	8,622	7,484	7,484
		1210	Vacation payoff	79			
		1211	Stipend	812			
		1215	Counselors	3,218			
		1230	CTA Reassigned Time		881	938	938
		1240	Librarians	4,357			
		1275	Non Teaching - Stipend	1,061	1,356		
		1295	Interim VP			20,398	20,398
		1401	Hourly Non-Teaching-Fall/Sprin	2,094	2,294	2,294	2,294
		1402	Hourly Non-Teaching - Early Sp	264	124	124	124
		1403	Hourly Non-Teaching - Summer	610			
		1410	Save Act Training	2			
		1412	Faculty Evaluation Pay	(0)			
		1413	Mandatory Trning Title IX	2			
		1416	Mandatory Reporter II/PP	1			
		1417	Dual Enroll Interviews	1			
		1435	hourly non-instructional - con	500			
		2101	Non-Instructional Classified	249,592	288,743	293,121	293,121
		2102	Managers	41,724	56,257	52,929	52,929
		2103	Supervisors	8,335	8,298	8,573	8,573
		2104	Confidential	30,201	33,792	38,189	38,189
		2110	Accrued Vacation Payoff	997			
		2111	comp time payoff	476			
		2114	NI Classified - Educational Inc	1,033			
		2301	Hourly Part-Time Permanent	1,039	2,683	4,234	4,234
		2303	Hourly Overtime	4,825	3,379	3,200	3,200
		2306	Hourly Temporary	527	1,035	4,411	4,411
		2308	Hourly Substitutes	1,265	496	496	496
		2310	Accrued Vacation Payoff	178			
		2312	Overtime Abatement	230			
		2313	Overtime for Facility related	400			
		2315	Compensatory Time Payoff	74			
			<b>3320 - Total</b>	<b>377,762</b>	<b>426,651</b>	<b>459,647</b>	<b>459,647</b>
3330	Medicare, Instructional	1101	Teaching	103,282	109,762	108,114	108,114
		1135	Faculty - Temporary	5			
		1203	Non-Teaching Deans		7,766		
		1301	Hourly Teaching - Fall/Spring	46,911	44,661		
		1302	Hourly Teaching - Early Spring	1,167	1,262		
		1303	Hrly Tchng -Summer	9,008	10,337		
		1304	Hrly Tchng -Substitutes	879	844		
		1325	Hrly Tchng - Student Advi	20	488		

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		1328	Hourly Teaching- Flex Time	1,650	2,093		
		1328	Grading Factor	1,351	1,137		
		1329	Grading Factor - Contract	210			
		1335	Hourly instructional - contract	11,571	6,241		
		1380	Incorrect Step Column Placement	5			
		1386	WSCH Payment	325			
		2101	Non-Instructional Classified			651	651
		2201	Instructional Aid	9,257	9,781	10,106	10,106
		2203	Supervisor	972	967		
		2402	Hourly, Part Time - Permanent	4,284	4,419	3,664	3,664
		2403	Professional Experts	1,415	903	948	948
		2404	Hourly Temporary	325	51	33	33
		2405	Summer	40	28	44	44
		2411	Vacation payoff	129			
		5202	Executive Contract Salary	506			
		5209	Automobile Allowance	144			
			<b>3330 - Total</b>	<b>193,458</b>	<b>200,739</b>	<b>123,560</b>	<b>123,560</b>
3340	Medicare, Non-instructional	1202	Non-Teaching Executives	9,752	6,556	7,690	7,690
		1203	Non-Teaching Deans	8,141	7,417	7,529	7,529
		1210	Vacation payoff	432			
		1211	Stipend	344			
		1215	Counselors	4,864	4,917	4,633	4,633
		1220	Division/Department Chair	5,586	5,079	7,597	7,597
		1225	Academic Program Director - No	551	558	1,464	1,464
		1230	CTA Reassigned Time	653	477		
		1235	Reassigned time	1,656	1,403	2,185	2,185
		1240	Librarians	3,454	3,532	3,743	3,743
		1275	Non Teaching - Stipend	818	461	163	163
		1290	Interim Dean	987	1,973		
		1295	Interim VP			4,771	4,771
		1401	Hourly Non-Teaching-Fall/Spring	3,267	2,536	2,495	2,495
		1402	Hourly Non-Teaching - Early Spring	159	145	145	145
		1403	Hourly Non-Teaching - Summer	577	148	539	539
		1409	Adjunct Training and Mandatory		363	363	363
		1410	Save Act Training	4			
		1411	Assessment Payment	19			
		1412	Faculty Evaluation Pay	27			
		1413	Mandatory Training Title IX	5			
		1415	Student Placement/Challenge	43			
		1416	Mandatory Reporter IIPP	2			
		1417	Dual Enroll Interviews	12			
		1425	Student Advisement	311			
		1426	Hourly Instruction - Flex Time	15			
		1435	hourly non-instructional - con	206			
		1465	NI - Negotiations	15			
		1466	Hourly Non Instruction - hiring committee	165		2	2
		1467	Hourly NI - Orientation	35			
		2101	Non-Instructional Classified	59,790	61,560	68,552	68,552
		2102	Managers	9,758	14,158	12,379	12,379
		2103	Supervisors	1,949	1,941	2,005	2,005
		2104	Confidential	7,063	7,903	8,931	8,931
		2110	Accrued Vacation Payoff	235			
		2111	comp time payoff	111			
		2114	NI Classified - Educational Inc	242			
		2301	Hourly Part-Time Permanent	995	628	990	990

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		2303	Hourly Overtime	1,131	791	748	748
		2304	Hourly Professional Expert	9			
		2306	Hourly Temporary	728	763	1,105	1,105
		2308	Hourly Substitutes	1,283	392	116	116
		2310	Accrued Vacation Payoff	42			
		2312	Overtime Abatement	54			
		2313	Overtime for Facility related	94			
		2315	Compensatory Time Payoff	17			
			<b>3340 - Total</b>	<b>125,600</b>	<b>123,702</b>	<b>138,145</b>	<b>138,145</b>
3400	Health and Welfare	3416	Vision	24,759	27,357	19,666	19,666
		3417	Dental	289,831	365,653	334,826	334,826
		3418	Life Insurance	13,842	31,242	31,242	31,242
		3419	Long Term Disability Insurance	57,071	20,824	20,824	20,824
		3420	Life Insurance employee payments	(578)			
		3450	Health and Welfare Payment	6,387,563	6,090,076	5,126,589	5,481,082
		3457	Other Post Employee Benefits	1,526,720	848,823	-	-
			<b>3400 - Total</b>	<b>8,299,208</b>	<b>7,383,975</b>	<b>5,533,147</b>	<b>5,887,640</b>
3420	Health and Welfare, Non-instructional	2104	Confidential	103	-	-	-
			<b>3420 - Total</b>	<b>103</b>	<b>-</b>	<b>-</b>	<b>-</b>
3510	Unemployment, Instructional	1101	Teaching	3,613	3,814	3,810	3,810
		1135	Faculty - Temporary	0			
		1301	Hourly Teaching - Fall/Spring	1,619	1,806		
		1302	Hourly Teaching - Early Spring	40	44		
		1303	Hourly Teaching -Summer	315	361		
		1304	Hourly Teaching -Substitutes	30	30		
		1325	Hourly Teaching - Student Advisor	1	18		
		1326	Hourly Teaching- Flex Time	57	74		
		1328	Grading Factor	46	39		
		1329	Grading Factor - Contract	7			
		1335	Hourly instructional - contract	408	217		
		1386	WSCH Payment	11			
		2101	Non-Instructional Classified			22	22
		2110	Accrued Vacation Payoff	(1)			
		2201	Instructional Aid	319	337	404	404
		2203	Supervisor	34	33	28	28
		2402	Hourly, Part Time - Permanent	148	1,705	153	153
		2403	Professional Experts	49	26	33	33
		2404	Hourly Temporary	11	2	1	1
		2405	Summer	1	2	2	2
		5202	Executive Contract Salary	18			
		5209	Automobile Allowance	5			
			<b>3510 - Total</b>	<b>6,732</b>	<b>8,508</b>	<b>4,454</b>	<b>4,454</b>
3520	Unemployment, Non-instructional	1202	Non-Teaching Executives	336	226	265	265
		1203	Non-Teaching Deans	281	524	260	260
		1210	Vacation payoff	2			
		1211	Stipend	12			
		1215	Counselors	168	170	160	160
		1220	Division/Department Chair	193	175	262	262
		1225	Academic Program Director - No	19	19	50	50
		1230	CTA Reassigned Time	23	15	8	8
		1235	Reassigned time	57	48	75	75
		1240	Librarians	119	122	129	129
		1275	Non Teaching - Stipend	28	16	6	6
		1290	Interim Dean	34	68		
		1295	Interim VP			165	165

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		1401	Hourly Non-Teaching-Fall/Spring	113	88	87	87
		1402	Hourly Non-Teaching - Early Spring	6	5	5	5
		1403	Hourly Non-Teaching - Summer	20	14	60	60
		1410	Save Act Training	0			
		1411	Assessment Payment	1			
		1412	Faculty Evaluation Pay	1			
		1413	Mandatory Training Title IX	0			
		1415	Student Placement/Challenge	1			
		1416	Mandatory Reporter IIPP	0			
		1417	Dual Enroll Interviews	0			
		1425	Student Advisement	11			
		1426	Hourly Instruction - Flex Time	1			
		1435	hourly non-instructional - con	7			
		1465	NI - Negotiations	1			
		1466	Hourly Non Instruction - hiring committee	6			
		1467	Hourly NI - Orientation	1			
		2101	Non-Instructional Classified	2,080	2,137	2,345	2,345
		2102	Managers	337	488	427	427
		2103	Supervisors	68	67	69	69
		2104	Confidential	244	273	308	308
		2110	Accrued Vacation Payoff	(1)			
		2111	comp time payoff	4			
		2114	NI Classified - Educational Inc	8			
		2301	Hourly Part-Time Permanent	34	22	34	34
		2303	Hourly Overtime	36	45	26	26
		2304	Hourly Professional Expert	0			
		2306	Hourly Temporary	25	40	39	39
		2308	Hourly Substitutes	44	4	4	4
		2312	Overtime Abatement	2			
		2313	Overtime for Facility related	3			
		2315	Compensatory Time Payoff	1			
			<b>3520 - Total</b>	<b>4,325</b>	<b>4,565</b>	<b>4,783</b>	<b>4,783</b>
3600	Workers Compensation	3615	Workers Comp Payment Ins	500,487	486,041	486,041	600,404
		3616	WC BACC - JPA (Abatement)	(464,399)	(486,041)	(486,041)	(600,404)
			<b>3600 - Total</b>	<b>36,088</b>	<b>-</b>	<b>-</b>	<b>-</b>
3610	Workers Compensation,	1101	Teaching	123,024	129,653	129,535	160,015
		1135	Faculty - Temporary	6			
		1301	Hourly Teaching - Fall/Spring	55,038	52,096		
		1302	Hourly Teaching - Early Spring	1,369	1,481		
		1303	Hourly Teaching -Summer	10,716	12,117		
		1304	Hourly Teaching -Substitutes	1,030	989		
		1325	Hourly Teaching - Student Advisor	24	571		
		1326	Hourly Teaching- Flex Time	1,951	2,453		
		1328	Grading Factor	1,584	1,332		
		1329	Grading Factor - Contract	246			
		1335	Hourly instructional - contract	13,893	7,314		
		1380	Incorrect Step Column Placement	6			
		1386	WSCH Payment	381			
		2101	Non-Instructional Classified			764	944
		2110	Accrued Vacation Payoff	(38)			
		2201	Instructional Aid	10,847	11,467	13,747	16,981
		2203	Supervisor	1,139	1,133	961	1,187
		2401	Student Help	502	767	400	495
		2402	Hourly, Part Time - Permanent	5,022	3,628	5,218	6,447
		2403	Professional Experts	1,660	926	1,111	1,372

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		2404	Hourly Temporary	381	60	39	48
		2405	Summer	47	51	51	63
		5202	Executive Contract Salary	593			
		5209	Automobile Allowance	168			
			<b>3610 - Total</b>	<b>229,589</b>	<b>226,038</b>	<b>151,826</b>	<b>187,552</b>
3620	Workers Compensation, Non- inst						
		1202	Non-Teaching Executives	11,432	7,687	9,016	11,137
		1203	Non-Teaching Deans	9,566	17,800	8,827	10,904
		1210	Vacation payoff	66			
		1211	Stipend	403			
		1215	Counselors	5,747	5,765	5,431	6,709
		1220	Division/Department Chair	6,611	5,955	8,906	11,001
		1225	Academic Program Director - No	646	654	1,717	2,121
		1230	CTA Reassigned Time	785	499	257	318
		1235	Reassigned time	1,940	1,645	2,562	3,165
		1240	Librarians	4,049	4,141	4,389	5,422
		1275	Non Teaching - Stipend	959	541	192	237
		1290	Interim Dean	1,157	2,313		
		1295	Interim VP			5,593	6,909
		1401	Hourly Non-Teaching-Fall/Spring	3,835	2,972	2,948	3,642
		1402	Hourly Non-Teaching - Early Spring	186	170	170	210
		1403	Hourly Non-Teaching - Summer	677	116	393	485
		1409	Adjunct Training and Mandatory		425	425	525
		1410	Save Act Training	5			
		1411	Assessment Payment	22			
		1412	Faculty Evaluation Pay	31			
		1413	Mandatory Training Title IX	6			
		1415	Student Placement/Challenge	50			
		1416	Mandatory Reporter IIPP	2			
		1417	Dual Enroll Interviews	15			
		1425	Student Advisement	365			
		1426	Hourly Instruction - Flex Time	17			
		1435	hourly non-instructional - con	242			
		1465	NI - Negotiations	18			
		1466	Hourly Non Instruction - hiring committee	193	2	2	2
		1467	Hourly NI - Orientation	41			
		2101	Non-Instructional Classified	70,733	62,797	78,828	97,379
		2102	Managers	11,515	16,599	14,513	17,928
		2103	Supervisors	2,308	2,275	2,351	2,904
		2104	Confidential	8,327	9,266	10,471	12,936
		2110	Accrued Vacation Payoff	(17)			
		2111	comp time payoff	130			
		2114	NI Classified - Educational Inc	284			
		2301	Hourly Part-Time Permanent	1,167	736	1,161	1,434
		2302	Hourly Student Help	2,524	4,184	4,079	5,039
		2303	Hourly Overtime	1,244	936	879	1,085
		2304	Hourly Professional Expert	11			
		2306	Hourly Temporary	1,053	1,260	1,295	1,599
		2308	Hourly Substitutes	1,505	136	136	168
		2312	Overtime Abatement	63			
		2313	Overtime for Facility related	110			
		2315	Compensatory Time Payoff	21			
			<b>3620 - Total</b>	<b>150,044</b>	<b>148,875</b>	<b>164,539</b>	<b>203,257</b>
3900	Other Benefits						
		3930	Educational Incentive/Classified		10,000	10,000	10,000
		3950	Retiree incentive	164,140	164,140	185,000	185,000
			<b>3900 - Total</b>	<b>164,140</b>	<b>174,140</b>	<b>195,000</b>	<b>195,000</b>

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
3910	Retiree Benefits,	1190	Instruction STRS	2,239,581	916,115	916,115	916,115
			<b>3910 - Total</b>	<b>2,239,581</b>	<b>916,115</b>	<b>916,115</b>	<b>916,115</b>
3920	Retiree Benefits, Non-	1285	Non Instruction substitute	608,808	468,815	468,885	468,885
			<b>3920 - Total</b>	<b>608,808</b>	<b>468,815</b>	<b>468,885</b>	<b>468,885</b>
			<b>Total Employee Benefits</b>	<b>16,274,839</b>	<b>14,364,674</b>	<b>12,298,616</b>	<b>13,065,553</b>
4300	Instructional Supplies	4312	Instructional Program Material	198,616	167,529	153,368	170,409
		4331	Subscription	108	150	135	150
		4350	Books	58	200	180	200
4500	Non-instructional Supplies	4503	Subscription	2,072	1,700	2,070	2,300
		4505	Licensed database sub	57,123	60,500	72,005	80,006
		4506	Print periodical subscription	9,280	7,775	7,347	8,163
		4507	Unspecified	9,662	34,500	30,780	34,200
		4508	Unspecified	(3,298)	(4,000)	(3,600)	(4,000)
		4510	OCLC subscription	10,574	11,000	10,395	11,550
		4511	Printing (Blue Prints, Parking	64,716	71,855	64,670	71,855
		4514	graduation material	616	6,690	6,021	6,690
		4516	Warehouse Abatement	(397)			
		4525	Office Supplies	59,142	83,812	72,104	80,115
		4528	Reference Material	3,420	3,420	3,078	3,420
		4529	Unspecified		(239,394)	(215,455)	(239,394)
		4531	Undefined	2,555	3,500	3,150	3,500
		4536	Computer Network Related Supply	2,000	10,000	9,000	10,000
		4537	Computer Software		9,099	22,500	25,000
		4540	State/County Health Required I		1,000	900	1,000
		4550	Pool Chemicals	23,953	20,000	18,000	20,000
		4551	Minor Equipment/Property	18,839	18,708	11,246	12,495
		4553	Uniforms (Parking, Athletics)	42,016	23,642	23,893	26,548
		4561	Maintenance Supplies	8,407	17,815	16,034	17,815
		4571	Equipment Repair Parts & Mater	46,314	53,685	50,117	55,685
		4572	Go Print supplies	407	500	450	500
		4580	Safety equipment	1,083	6,175	5,558	6,175
		4590	Custodial Consumable Supplies	122,720	140,000	126,000	140,000
		4591	Custodial supplies	662			
4700	Food	4706	Food (Receptions, Special Events)	4,421	7,476	10,421	11,579
			<b>Total Supplies &amp; Materials</b>	<b>685,068</b>	<b>517,336</b>	<b>500,365</b>	<b>555,961</b>
5100	Personal Services Contracts	5101	Contract/Consulting		38,900	36,000	40,000
		5103	Drama	45,648	34,000	30,600	34,000
		5104	American Society of Composers	3,489	4,000	3,600	4,000
		5105	Music	300	1,884	1,696	1,884
		5106	Hope Service	24,880	28,000	25,200	28,000
		5114	Technical Assistance/Training	174,013	61,500	58,680	65,200
		5121	Fire Academy	28,470	37,945	30,060	33,400
		5122	CHOMP (Community Hospital of M	451,662	454,799	404,703	449,670
		5123	MOBAC Library System	1,500	1,750	1,575	1,750
		5124	Program Consultant	60,000	64,855	46,598	51,775
		5126	South Bay	1,668,395	1,994,094	1,794,685	1,994,094
		5130	Occupational. Educ. & Monterey.- Fire	28,980	151,000	135,900	151,000
		5131	Engineering & Design Service		200		
		5139	Specialists/Workshops	9,008	2,000		
		5140	Athletics		30,000		
		5145	Contract Services	450,291	307,978	185,694	206,327
		5151	Pacific Grove USD	6,529	10,825	24,300	27,000
		5159	ISA Contingency		9,000	8,100	9,000
		5163	North Bay Industries	16,371	25,000	22,500	25,000
		5168	Central Coast Lighthouse Keeper	5,922	8,500	7,650	8,500

**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
		5171	Monterey State Park	6,080	30,000	27,900	31,000
		5175	Carmel Unified School District		13,429	19,800	22,000
		5180	Contract Services	15,326	4,511	4,420	4,911
		5187	MPUSD	67,592	20,447	67,500	75,000
			<b>5100 - Total</b>	<b>3,064,453</b>	<b>3,334,617</b>	<b>2,937,160</b>	<b>3,263,511</b>
5200	Travel and Conference	2102	Managers		1,200	1,080	1,200
		5202	Executive Contract Salary	35,767	45,000	28,436	31,596
		5203	Field Trips	4,166	675	1,058	1,175
		5204	Staff Candidate Travel Reimbursement	2,141			
		5209	Automobile Allowance	9,900	19,800		
		5220	Conference (Attendance & Related)	187,510	72,748	126,680	140,755
		5230	Mileage - Education Center	3,073	15,000	13,500	15,000
			<b>5200 - Total</b>	<b>242,557</b>	<b>154,423</b>	<b>170,753</b>	<b>189,726</b>
5300	Dues and Memberships	5306	Professional Organization/Service	166,199	218,886	89,898	99,887
		5325	Special Services	2,500	2,000	1,800	2,000
		5327	The Research & Planning Group	500	500	450	500
			<b>5300 - Total</b>	<b>169,199</b>	<b>221,386</b>	<b>92,148</b>	<b>102,387</b>
5400	Insurance	5401	Insurance (Deductibles, Student)	239,743	258,701	232,831	258,701
		5405	Deductibles	16	10,000	9,000	10,000
		5409	Unknown	60,144	60,950	54,855	60,950
		5414	Property Insurance Abatement	(17,545)	(17,545)	(15,791)	(17,545)
		5415	Insurance	758	758	682	758
		5416	Insurance - international	51,200			
			<b>5400 - Total</b>	<b>334,316</b>	<b>312,864</b>	<b>281,578</b>	<b>312,864</b>
5500	Utilities and Housekeeping Services	5501	Electricity	498,785	540,486	489,137	543,486
		5502	Natural Gas	178,214	218,469	199,322	221,469
		5503	Water	265,663	258,189	253,346	281,496
		5504	Telephone	129,318	137,000	133,245	148,050
		5505	Gasoline & Oil	29,642	33,007	29,706	33,007
		5506	Waste Disposal	45,914	47,665	42,899	47,665
		5507	Sewage	44,376	46,500	42,160	46,844
		5510	Utilities Abatement	(9,615)	(74,026)	(66,623)	(74,026)
		5512	Unspecified	(45,000)	(45,000)	(40,500)	(45,000)
		5513	Contract Services	49,528	31,843	42,159	46,843
		5514	General Maintenance	151,665	49,437	44,726	49,695
		5516	Parking Utilities Abatement		(14,700)	(13,230)	(14,700)
		5528	Mobil Phone	13,631	16,290	13,761	15,290
			<b>5500 - Total</b>	<b>1,352,122</b>	<b>1,245,160</b>	<b>1,170,107</b>	<b>1,300,119</b>
5600	Rents, Leases, and Repairs	5601	Minor Improvement	48,221	67,000	6,300	7,000
		5602	Rental/Renewal	3,126	2,025	1,823	2,025
		5604	Vehicle Repair/Maintenance	14,643	10,207	10,716	11,907
		5605	Vehicle Rental	17,928	14,568	13,111	14,568
		5616	Facility Rental/Lease	6,125	4,325	4,793	5,325
		5617	Integrated Library Sys License	24,396	24,525	12,734	14,149
		5620	Maintenance Agreement	104,771	117,300	110,204	122,449
		5621	Computer Hardware Maintenance	14,390	68,280	61,452	68,280
		5622	Computer Software Maintenance	167,050	153,189	137,642	152,936
		5626	Fire & Burglar Alarm Maintenance	19,101	19,518	18,000	20,000
		5630	Equipment Repair	72,491	80,380	124,236	138,040
		5635	Postage Meter Lease/Maintenance	8,645	4,438	3,994	4,438
		5637	Copier Equipment Lease	120,698	139,003	125,103	139,003
		5643	Computer Software License	19,068	24,000	22,500	25,000
		5645	License Fee, Permit, and Certification	7,774	4,000	4,950	5,500
		5660	Sign maintenance & repair	1,464	2,000	1,800	2,000
		5680	Autoclave Repair		3,918	3,960	4,400
			<b>5600 - Total</b>	<b>649,891</b>	<b>738,675</b>	<b>663,318</b>	<b>737,020</b>

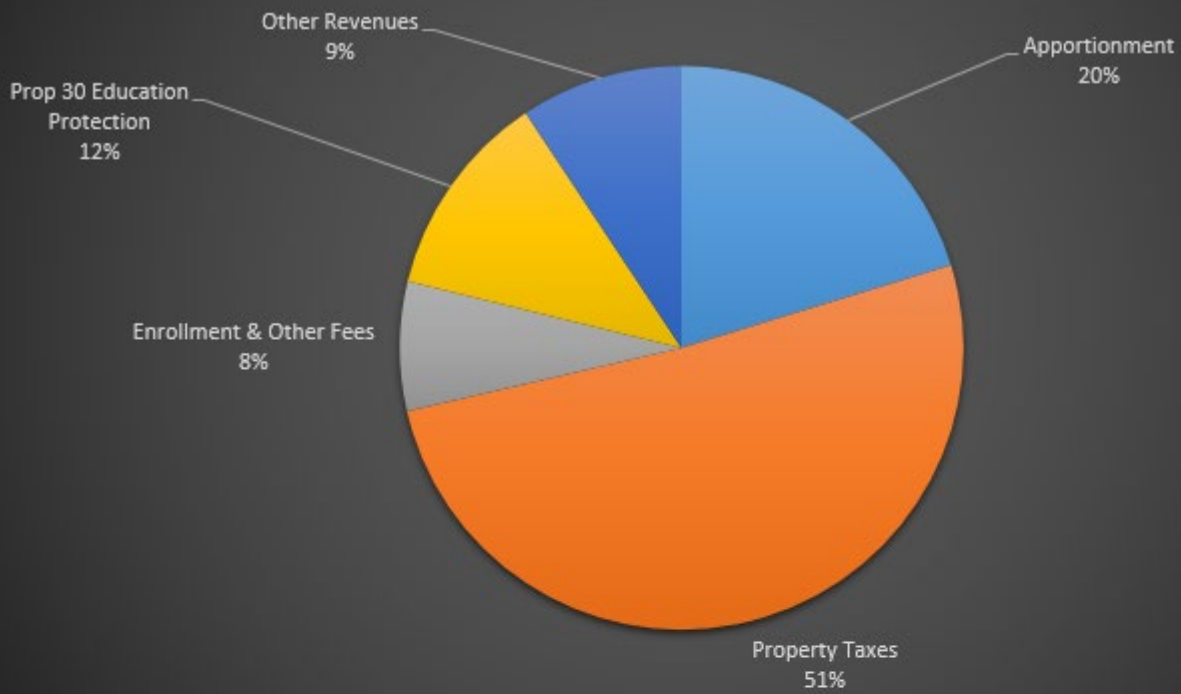
**UNRESTRICTED GENERAL FUND DETAIL**

**2020-21 Final Budget**

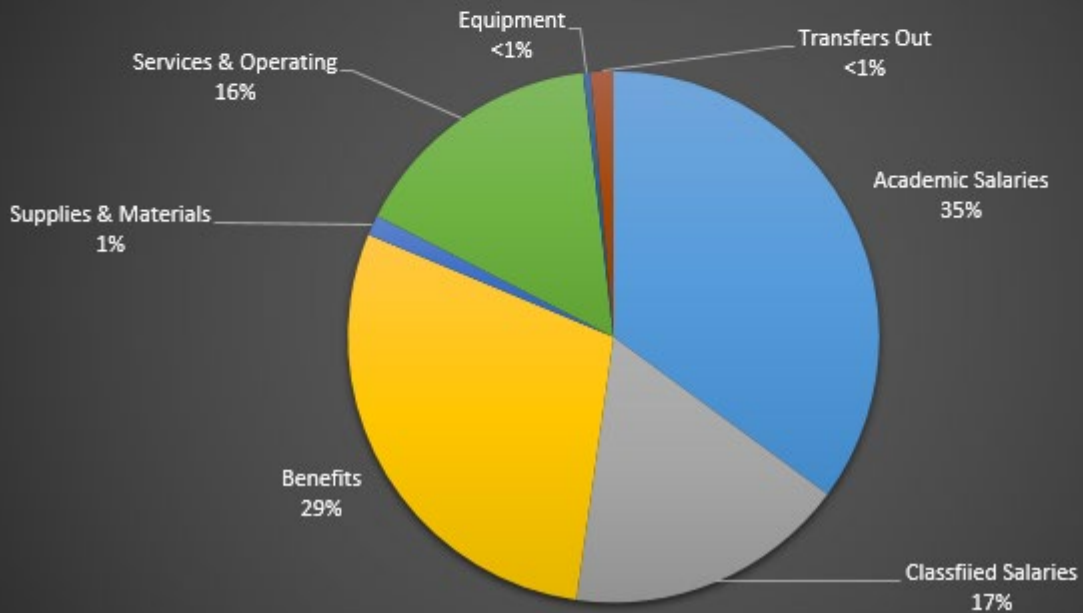
Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
5700	Legal, Election, and Audit Exp	5701	Audit	75,900	63,500	57,150	63,500
		5710	Legal (Advertising & Fees)	215,314	187,905	163,115	187,905
		5751	Election	78,848		361,000	361,000
			<b>5700 - Total</b>	<b>370,062</b>	<b>251,405</b>	<b>587,265</b>	<b>612,405</b>
5800	Other Services and Expenses	5802	Advertising	15,389	86,000	135,000	150,000
		5803	Athletics - Entry Fee	8,237	6,730	6,530	7,256
		5804	Other Expense/Miscellaneous	8,298			
		5805	Postage/Bulk Mailing	48,535	62,500	63,000	70,000
		5806	Payroll correction/ reissues	14,041			
		5810	Loomis	19,498	15,000	13,500	15,000
		5811	Finger Prints	(815)	1,000	900	1,000
		5816	Special Events	26	4,000	4,500	5,000
		5819	Peninsula Messenger Service	4,819	5,000	4,500	5,000
		5821	Accreditation Fee	25,091			
		5824	State Authorization Fee	100	500	450	500
		5825	Athletics - Physical Exams	3,380	3,452	2,581	2,868
		5830	County Support cost	69,819	68,935	62,042	68,935
		5834	Indirect Cost	(239,630)	(275,000)	(74,624)	(82,915)
		5836	Athletics - Officials & Scorekeepers	47,293	43,605	37,215	41,350
		5838	Use Tax	15,617	9,000	10,800	12,000
		5839	Other Services	257	620		
		5840	General Institutional Contingency		318,238	6,750	148,112
		5842	Registration/Renewal	1,115	1,400	3,510	3,900
		5845	EDD Quarterly Taxes	13,816	17,000	15,300	17,000
		5867	Sales tax abatement	(8,105)		(2,700)	(3,000)
		5880	Contract for interest based bargaining	16,729	45,000	40,500	45,000
		5890	Return to Title IV funding	13,827			
		5897	1098s for Hope Scholarship	6,188	9,000	8,100	9,000
			<b>5800 - Total</b>	<b>83,523</b>	<b>421,980</b>	<b>337,855</b>	<b>516,006</b>
			<b>Total Services &amp; Other Operating</b>	<b>6,266,124</b>	<b>6,680,510</b>	<b>6,240,183</b>	<b>7,034,038</b>
6200	Building Improvements	6201	Hazardous Material/Abatement	25,284	24,600	22,140	24,600
			<b>6200 - Total</b>	<b>25,284</b>	<b>24,600</b>	<b>22,140</b>	<b>24,600</b>
6300	Library Books	6301	Library materials	1,540	50,000	36,000	40,000
		6310	PC Software	6,895	68,000	61,200	68,000
		6316	Campus Agreement	21,261	25,000	22,500	25,000
			<b>6300 - Total</b>	<b>29,696</b>	<b>143,000</b>	<b>119,700</b>	<b>133,000</b>
6400	Capital Equipment, New	6403	Non Instruction Equipment- Replacemen	33,582	2,151	-	2,150
		6404	Equipment Purchase - New	125,745	11,685	3,330	13,700
		6405	Instructional Equipment - New	1,945	66,800		
		6410	Instructional Equipment - Replacement	2,753			
		6425	Non-Instructional Equipment	1,998	7,000	2,160	6,900
		6426	Non-Instructional Ergonomic Equipment	3,877	5,000	-	5,000
		6441	PC Hardware - Non-Instructional	12,046	19,755	-	19,755
			<b>6400 - Total</b>	<b>181,945</b>	<b>112,391</b>	<b>5,490</b>	<b>47,505</b>
			<b>Total Capital Outlay</b>	<b>236,926</b>	<b>279,991</b>	<b>147,330</b>	<b>205,105</b>
7300	Interfund Transfers-Out	7314	Interfund Transfer -Child Development	100,000	100,000	-	100,000
		7316	Interfund Transfer- Restricted General Fu	68,312	69,583	69,583	69,583
		7316	Interfund Transfer- Parking Fund	-	-	-	450,000
7500	Student Financial Aid	7501	Textbooks/Supplies	81	-	-	-
			<b>Total Other Outgo</b>	<b>168,393</b>	<b>169,583</b>	<b>69,583</b>	<b>619,583</b>
			<b>Total Expenditures</b>	<b>45,777,213</b>	<b>44,706,940</b>	<b>41,991,104</b>	<b>44,984,972</b>



## Unrestricted General Fund Revenue Sources



## Unrestricted General Fund Expenditures



**UNRESTRICTED GENERAL FUND DETAIL - BY COST CENTER**

**2020-21 Final Budget**

<b>Cost Centers (Departments)</b>	<b>Academic Salaries</b>	<b>Classified Salaries</b>	<b>Benefits</b>	<b>Supplies &amp; Materials</b>	<b>Services &amp; Operating</b>	<b>Equipment</b>	<b>Transfers Out</b>	<b>Grand Total</b>
Access Res Ctr(Special Class)	211,515		107,642					319,157
Adjunct Faculty Contingency	4,816,088							4,816,088
Administration of Justice	60,134			300				73,067
Admissions and Records		404,291	143,953	10,000	14,797			573,041
Anatomy/Physiology	240,290		50,480	10,179	800			301,750
Anthropology	88,651		18,624	400				107,675
Art	518,354	54,221	112,182	7,221	1,500			693,478
Athletics - Men's	58,168	93,455	33,748	23,748	145,156			354,275
Athletics - Women's	17,065	60,604	21,920	12,426	75,084			187,099
Automotive Technology	103,282	50,375	40,765	6,000	2,900			203,323
Biology	108,838	2,690	22,922	8,000	5,375			147,825
Board of Trustees			105,345	2,499	361,000			468,844
Business (General)	270,290		56,783	1,000				328,073
CalSTRS State Compliance			1,385,000					1,385,000
Capital Projects (98-99)		54,181	20,508					74,689
Chemistry	443,408	4,400	93,245	10,165	2,075			553,293
Child Dev- State Preschool							100,000	100,000
Child Development	84,020		17,651	450				102,121
College Council	19,996	1,000	4,300	500				25,796
Community Human Services Council					2,800			2,800
Computer Information Systems	305,509		64,182	800	550			371,041
Counseling/Personal Developm	328,270		68,964					397,234
Custodial Services		615,515	230,496	148,745	(39,817)			954,939
Dance		1,500	146	200				1,846
Dean of Counseling/Admissions/		198,032	74,958	1,360				274,349
Dean of Inst Library, Online		27,786	10,517	1,200	11,200			50,703
Dean of Inst, Liberal Arts		173,717	65,755	1,200	12,400			253,073
Dean of Instruction STEM	150,685	53,396	51,728	1,020	11,200			268,028
Dental Assisting	91,184		19,156	9,837	3,900			124,077
Distance Education	47,998	95,576	46,261	500	58,500	2,400		251,235
Division Off-Bus and Technolog	32,634	137,614	59,220	2,500	253			232,221
Division Office - Creative Art	63,828	58,654	35,610	3,200				161,292
Division Office - Humanities	169,541	61,365	58,845	4,000				293,751
Division Office - Kinesiology		81,063	30,684	3,836				115,583
Division Office - Life Science	59,987	157,655	72,215	5,115	500			295,473
Division Office - Physical Scienc	59,139	231,529	126,145	5,000				421,813
Division Office - Social Science	100,753	49,110	39,755	2,500				192,118
Dual Enrollment					124,000			124,000
Earth Sciences	136,029		28,578	1,000	1,000			166,607
Economics	55,974		11,759	100				67,833
Education	84,020		17,651	400				102,071
Emergency Medical Systems				1,000				1,000
Engineering	68,742		14,442	500				83,684
English	795,117		169,197	4,150	1,400			969,863
EOPS (Extended Opportunity Program)							69,583	69,583
ESL	300,166		63,060	2,100				365,326
Ethnic Studies	44,779		8,775	200				53,754
Federal Work Study (FWS)			4,886					4,886
Fire Protection Technology				2,100	33,400			35,500
Fiscal Services		658,805	248,526	8,405	49,420			965,156
Gen Institutional - Contingency			10,000	(239,394)		5,000	450,000	225,606
Gen Institutional - Emergency					20,000			20,000
Gen Institutional - Minor Capital					60,000			60,000

**UNRESTRICTED GENERAL FUND DETAIL - BY COST CENTER**

**2020-21 Final Budget**

<b>Cost Centers (Departments)</b>	<b>Academic Salaries</b>	<b>Classified Salaries</b>	<b>Benefits</b>	<b>Supplies &amp; Materials</b>	<b>Services &amp; Operating</b>	<b>Equipment</b>	<b>Transfers Out</b>	<b>Grand Total</b>
Gen Institutional - Support/In			5,550,536	6,175	309,719			5,866,430
Gen Institutional - Telecommunication				4,000	103,550			107,550
Gen Institutional - Utilities					919,740			919,740
General Institutional Travel					115,000			115,000
Gentrain	54,859		11,524					66,383
Graphic Arts	27,355	52,218	25,511	850	400			106,334
Grounds		255,035	110,222	45,404	31,791			442,452
Hazardous Waste Management						24,000		24,000
Health				200				200
History	184,887		38,842	200				223,929
Hospitality	88,387		18,568	3,400	820			111,175
Human Resources		255,025	93,726	44,279	59,300			452,330
Humanities	15,543		3,984					19,528
Institutional Effectiveness	24,672	145,642	60,311	1,000	115,012	1,300		347,937
Instructional Contracts					2,280,594			2,280,594
International Student Programs	42,314	51,601	52,548	3,000	459			149,922
IS Network and Technology		428,024	159,435	16,000	261,726	122,000		987,185
IS Systems and Programming		357,394	134,718	2,000	25,000	5,254		524,366
Library	535,027	436,489	264,211	103,719	20,173	40,000		1,399,618
Maintenance		220,048	83,151	51,846	57,220			412,265
Mandated Faculty Training	25,000		4,415					29,415
Math Learning Center	72,738	44,682	24,596	250				142,265
Mathematics	979,379		205,751	2,000	500			1,187,630
Media Services		26,434	10,281	21,649	47,540	2,151		108,055
Medical Assisting	79,122		16,603	2,000				97,724
MPC Education Center		62,571	42,250	7,908	139,009			251,739
MPC Public Safety Training Ctr	99,787	54,215	41,484		79,985			275,471
Music	86,500	2,279	18,254	4,600	7,884			119,518
Nutrition	16,188		3,401	1,000				20,589
Off of VP Advancement	159,513		49,726	2,000	8,750			219,989
Office of the Superintendent/IP	225,901	173,917	151,291	5,300	238,642			795,051
Office of VP of Academic Affairs	186,102	213,759	146,887	6,400	46,300	2,400		601,848
Office of VP of Admin Services	167,489	65,789	88,299	3,920	78,450			403,946
Office of VP of Student Service	167,489	145,887	88,696	7,481	10,436			419,988
Older Adult Program					4,000			4,000
Ornamental Horticulture		300	6	400				706
Philosophy	108,838		22,865					131,703
Physical Education	100,431		16,408	3,317	500			120,655
Physical Fitness	214,326		39,806	524	11,327			265,983
Physics/Astronomy	187,888		39,472	3,500	1,075			231,934
Plant Services		54,955	19,678	2,000	33,441			110,074
Political Science	82,658		17,365	200				100,224
Print Shop		50,072	18,953	15,000	136,803			220,828
Psychology	215,180		45,206	200				260,585
Public Information Office (PIO)		98,788	37,393	88,500	321,031			545,712
Retirement Incentive			185,000					185,000
School of Nursing		121,993	88,314	4,837	461,696	600		677,440
Sociology	100,494		21,112	250				121,855
Speech/Communication	129,989		38,372					168,362
Staffing- to be filled	706,329	235,784	215,109					1,157,221
Student Center Tutoring	101,908	286,419	94,927	4,600				487,855
Student Employment		44,259	16,752	700				61,712
Student Financial Services		383,245	250,409	3,500	65,772			702,926
Theatre Arts	69,387	123,329	57,613	13,240	1,000			264,569
Warehouse				3,000	80,000			83,000
Women's Studies	96,432		20,258	150				116,840
World Languages	497,482	4,000	104,101	1,000				606,583
<b>Totals</b>	<b>15,784,047</b>	<b>7,720,685</b>	<b>12,727,553</b>	<b>555,961</b>	<b>7,034,038</b>	<b>205,105</b>	<b>619,583</b>	<b>44,646,972</b>

**5 Year Revenue Budget & Actual History - Unrestricted General Fund**

Object	Object Name	FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals
8100	Federal Revenue	\$ 10,700	\$ 12,431	\$ 11,000	\$ 2,349	\$ 11,300	\$ 12,148	\$ 10,300	\$ 8,755	\$ 13,082	\$ 10,632
	<b>Total Federal Revenues</b>	\$ 10,700	\$ 12,431	\$ 11,000	\$ 2,349	\$ 11,300	\$ 12,148	\$ 10,300	\$ 8,755	\$ 13,082	\$ 10,632
8600	State Revenues - General	\$ 5,927,595	\$ 5,956,451	\$ 12,361,541	\$ 8,452,444	\$ 7,566,416	\$ 5,144,407	\$ 5,873,879	\$ 6,891,440	\$ 7,491,896	\$ 7,720,778
8610	State Revenues - Apportionment	\$ 11,716,186	\$ 10,022,505	\$ 10,332,694	\$ 10,436,162	\$ 10,942,853	\$ 10,942,853	\$ 11,887,503	\$ 9,359,610	\$ 11,627,242	\$ 8,342,837
8690	State Revenues - STRS	\$ -	\$ -	\$ -	\$ 930,142	\$ 1,384,930	\$ 1,384,930	\$ 1,384,930	\$ 1,241,425	\$ 2,848,389	\$ 2,848,389
8699	State Revenues - Other	\$ -	\$ 400	\$ -	\$ -	\$ 41,211	\$ 41,211	\$ -	\$ (498,563)	\$ -	\$ 138,152
	<b>Total State Revenues</b>	\$ 17,643,781	\$ 15,979,356	\$ 22,694,235	\$ 19,818,748	\$ 19,935,410	\$ 17,513,401	\$ 19,146,312	\$ 16,993,912	\$ 21,967,527	\$ 19,050,156
8800	Local Revenue - General	\$ 17,733,785	\$ 20,568,366	\$ 18,979,000	\$ 23,053,270	\$ 24,041,459	\$ 25,116,846	\$ 22,842,464	\$ 25,220,572	\$ 25,217,086	\$ 26,971,403
8860	Local Revenue - Interest	\$ -	\$ 25,549	\$ -	\$ -	\$ -	\$ 114,356	\$ -	\$ 71,467	\$ -	\$ 211,330
8890	Local Revenue - Other	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Local Revenues</b>	\$ 17,733,785	\$ 20,594,015	\$ 18,979,000	\$ 23,053,270	\$ 24,041,459	\$ 25,231,201	\$ 22,842,464	\$ 25,292,039	\$ 25,217,086	\$ 27,182,733
8900	Transfers In	\$ 2,641,207	\$ 1,400,000	\$ -	\$ -	\$ 2,031,765	\$ 2,031,765	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers In</b>	\$ 2,641,207	\$ 1,400,000	\$ -	\$ -	\$ 2,031,765	\$ 2,031,765	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues &amp; Transfers In</b>	\$ 38,029,473	\$ 37,985,803	\$ 41,684,235	\$ 42,874,367	\$ 46,019,934	\$ 44,788,515	\$ 41,999,076	\$ 42,294,706	\$ 47,197,694	\$ 46,243,521

**5 Year Expenditure Budget & Actual History - Unrestricted General Fund**

Object	Object Name	FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals
1100	Instructor Salaries, Regular	6,567,610	6,497,577	7,241,282	6,774,170	7,189,900	6,911,039	6,754,060	6,608,332	7,056,232	7,239,356
1200	Non-instructional Salaries, Re	2,780,129	2,512,622	2,667,650	2,692,786	2,919,034	2,866,581	2,845,109	2,648,231	2,643,874	2,573,557
1300	Instructional Salaries, Other	4,999,667	5,113,779	5,061,593	5,344,279	5,176,701	5,223,754	4,791,154	5,104,453	5,159,381	5,070,643
1400	Non-instructional Salaries, Ot	202,173	220,548	279,137	311,073	309,486	244,821	283,096	304,929	284,628	332,931
	<b>Total Academic Salaries</b>	<b>14,549,579</b>	<b>14,344,526</b>	<b>15,249,662</b>	<b>15,122,308</b>	<b>15,595,121</b>	<b>15,246,195</b>	<b>14,673,418</b>	<b>14,665,944</b>	<b>15,144,114</b>	<b>15,216,487</b>
2100	Non-instructional Salaries, Re	5,534,997	5,460,904	5,948,941	5,411,630	5,835,739	5,410,179	5,265,979	5,241,197	5,702,853	5,487,237
2200	Instructional Aides, Regular,	774,784	746,428	758,753	777,938	794,952	744,600	734,634	659,233	762,920	705,076
2300	Non-instructional, Other than	238,285	340,296	272,253	361,965	265,848	464,586	457,584	464,370	206,859	281,088
2400	Instructional Aides, Other tha	538,087	533,260	533,511	551,723	577,844	585,137	567,549	539,534	502,264	455,974
	<b>Total Classified Salaries</b>	<b>7,086,153</b>	<b>7,080,888</b>	<b>7,513,457</b>	<b>7,103,255</b>	<b>7,474,383</b>	<b>7,204,502</b>	<b>7,025,746</b>	<b>6,904,334</b>	<b>7,174,896</b>	<b>6,929,376</b>
3110	STRS, Instructional (H M)	1,021,161	952,539	1,235,574	1,154,175	1,514,853	1,386,563	1,662,413	1,567,910	1,779,512	1,856,437
3120	STRS, Non-instructional (H M)	233,847	202,223	265,847	268,216	328,626	327,050	374,854	329,063	377,105	344,240
3210	PERS, Instructional (H M)	172,701	161,775	179,705	164,634	167,551	185,017	211,168	189,986	241,249	230,628
3220	PERS, Non-instructional (H M)	1,099,167	1,019,190	1,126,338	968,582	1,149,161	1,046,159	1,349,598	1,149,572	1,565,884	1,335,647
3310	OASDHI, Instructional (H M)	59,296	59,939	61,170	67,464	57,815	70,538	59,306	65,337	66,145	72,449
3320	OASDHI, Non-instructional (H M)	373,409	373,509	387,076	367,110	378,679	367,484	372,643	363,689	409,607	377,762
3330	Medicare, Instructional (H M)	181,963	179,634	182,529	191,028	191,046	191,691	186,480	185,053	185,824	193,458
3340	Medicare, Non-instructional (H	125,862	116,601	125,567	124,096	128,419	129,082	126,743	125,949	129,515	125,600

**5 Year Expenditure Budget & Actual History - Unrestricted General Fund**

Object	Object Name	FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18		FY 2018-19	
		Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals	Revised Budget	Actuals
3360	Medicare, Non-instructional (H	-	4,356	-	5,422	-	791	-	-	-	-
3400	Health and Welfare (H M)	5,543,899	5,490,758	5,750,264	5,732,749	6,299,080	6,282,810	7,461,265	7,499,953	8,365,999	8,299,208
3420	Health and Welfare, Non-instru	-	-	-	-	-	-	-	41	-	103
3510	Unemployment, Instructional (H	6,431	6,426	6,472	6,713	12,670	6,733	6,440	6,444	6,474	6,732
3520	Unemployment, Non-instructiona	4,610	3,912	4,490	4,190	7,042	4,429	4,360	4,236	4,489	4,325
3560	Unemployment, Non-instructiona	-	45	-	49	-	5	-	-	-	-
3600	Workers Compensation (H M)	-	(379,888)	-	(356,412)	-	(340,310)	-	91,282	-	36,088
3610	Workers Compensation, Instruct	386,463	386,790	387,522	404,032	402,628	400,982	218,516	220,145	219,627	229,589
3620	Workers Compensation, Non-inst	268,667	256,482	268,026	265,312	269,823	271,183	152,843	147,458	156,657	150,044
3660	Workers Compensation, Non-inst	-	2,716	-	2,912	-	310	-	-	-	-
3900	Other Benefits (H M)	30,004	94,270	486,323	75,980	169,248	10,333	174,140	164,140	174,140	164,140
3910	Retiree Benefits, Instructiona	-	-	-	837,127	916,115	916,115	916,115	801,885	2,239,581	2,239,581
3920	Retiree Benefits, Non-instruct	-	-	-	93,015	468,815	468,815	468,815	439,540	608,808	608,808
	<b>Total Benefits</b>	<b>9,507,481</b>	<b>8,931,276</b>	<b>10,466,902</b>	<b>10,376,392</b>	<b>12,461,573</b>	<b>11,725,780</b>	<b>13,745,700</b>	<b>13,351,682</b>	<b>16,530,615</b>	<b>16,274,839</b>
4300	Instructional Supplies (H M)	197,405	48,145	184,553	170,195	197,108	191,401	167,833	163,819	208,339	198,782
4500	Non-instructional Supplies (M)	299,516	333,837	293,336	508,364	509,066	418,340	305,511	493,702	339,366	481,866
4700	Food (M)	4,766	4,719	6,993	5,688	9,743	6,042	7,988	8,141	7,429	4,421
	<b>Total Supplies &amp; Materials</b>	<b>501,687</b>	<b>386,701</b>	<b>484,883</b>	<b>684,246</b>	<b>715,917</b>	<b>615,783</b>	<b>481,331</b>	<b>665,663</b>	<b>555,134</b>	<b>685,068</b>
5100	Personal Services Contracts (H	2,506,012	2,407,412	2,787,401	2,287,520	3,568,560	3,699,659	3,320,194	2,949,474	3,275,291	3,064,453
5200	Travel and Conference (H M)	135,933	94,919	148,774	137,390	132,943	151,831	188,199	185,382	152,672	242,557
5300	Dues and Memberships (H M)	177,767	174,280	177,951	175,157	92,496	90,798	189,584	190,095	190,558	169,199
5400	Insurance (H M)	382,258	428,669	402,430	412,916	305,250	340,939	350,493	350,493	287,765	334,316
5500	Utilities and Housekeeping Ser	1,392,816	1,064,472	1,310,173	1,019,481	1,035,511	1,251,224	1,302,216	1,350,873	1,329,327	1,352,122
5600	Rents, Leases, and Repairs (H	636,415	622,902	731,779	694,393	731,938	670,979	689,767	671,080	721,813	649,891
5700	Legal, Election, and Audit Exp	240,721	351,823	250,761	225,806	451,678	482,655	321,447	321,447	395,729	370,062
5800	Other Services and Expenses (H	326,162	172,493	1,564,681	665,631	554,538	166,195	324,776	128,981	77,769	83,523
	<b>Total Services &amp; Operating</b>	<b>5,798,084</b>	<b>5,316,970</b>	<b>7,373,950</b>	<b>5,618,295</b>	<b>6,872,913</b>	<b>6,854,280</b>	<b>6,686,676</b>	<b>6,147,825</b>	<b>6,430,923</b>	<b>6,266,124</b>
6200	Building Improvements (H M)	25,394	24,740	26,924	24,535	29,836	18,612	19,000	23,627	24,600	25,284
6300	Library Books (H M)	98,000	81,605	70,000	66,423	95,000	78,600	109,598	110,848	42,000	29,696
6400	Capital Equipment, New (M)	134,614	163,325	356,912	411,086	83,079	102,059	220,674	209,010	129,051	181,945
	<b>Total Equipment</b>	<b>258,008</b>	<b>269,670</b>	<b>453,836</b>	<b>502,044</b>	<b>207,915</b>	<b>199,271</b>	<b>349,272</b>	<b>343,484</b>	<b>195,651</b>	<b>236,926</b>
7300	Interfund Transfers-Out (M)	328,481	1,328,481	146,600	925,220	1,169,583	1,600,648	169,583	165,816	169,583	168,312
7500	Student Financial Aid Payment	-	286	-	-	-	-	-	-	-	81
7600	Other Payments to Students (M)	-	-	-	-	-	-	2,046	2,046	-	-
	<b>Total Transfers Out</b>	<b>328,481</b>	<b>1,328,767</b>	<b>146,600</b>	<b>925,220</b>	<b>1,169,583</b>	<b>1,600,648</b>	<b>171,629</b>	<b>167,862</b>	<b>169,583</b>	<b>168,393</b>
	<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 38,029,473</b>	<b>\$ 37,658,799</b>	<b>\$ 41,689,289</b>	<b>\$ 40,331,760</b>	<b>\$ 44,497,406</b>	<b>\$ 43,446,459</b>	<b>\$ 43,133,773</b>	<b>\$ 42,246,795</b>	<b>\$ 46,200,916</b>	<b>\$ 45,777,213</b>

**UNRESTRICTED GENERAL FUND FIVE YEAR REVENUE PROJECTION**  
**2020-21 Final Budget**

	Budget	Budget	Budget	Budget	Budget
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
State General Apportionment	\$ 9,113,000	\$ 11,250,795	\$ 11,250,795	\$ 11,363,303	\$ 11,476,936
EPA	6,800,000	5,339,000	5,339,000	5,339,000	5,339,000
Growth/(workload reduction)	-	-	-	-	-
COLA	-	-	-	-	-
Enrollment Fees	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Local Property Taxes	23,000,000	22,055,000	22,055,000	22,055,000	22,055,000
<b>Total Computational Revenue</b>	<b>\$ 41,513,000</b>	<b>\$ 41,244,795</b>	<b>\$ 41,244,795</b>	<b>\$ 41,357,303</b>	<b>\$ 41,470,936</b>
Deficit Factor	99%	96%	96%	100%	100%
Adj. Computational Revenue	\$ 41,097,870	\$ 39,595,003	\$ 39,595,003	\$ 41,357,303	\$ 41,470,936
Prior Year Correction	-	-	-	-	-
Lottery	975,000	975,000	975,000	975,000	975,000
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	737,279	724,786	724,786	724,786	724,786
Other Revenue Sources*	1,599,671	1,390,955	1,390,955	1,390,955	1,390,955
One-Time Adjustments**	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Unrestricted Revenue</b>	<b>44,984,972</b>	<b>43,260,896</b>	<b>43,260,896</b>	<b>45,023,196</b>	<b>45,136,829</b>
<b>FTES - Funded</b>	<b>6,345.00</b>	<b>6,345.00</b>	<b>6,345.00</b>	<b>6,345.00</b>	<b>6,345.00</b>
<b>Assumptions:</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
(1) COLA - Ongoing	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>1.00%</b>	<b>1.00%</b>
(2) Base Augmentations	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
(3) Deficit factor	<b>1.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**UNRESTRICTED GENERAL FUND FIVE YEAR EXPENDITURE PROJECTION**  
**2020-21 Final Budget**

	Budget	Budget	Budget	Budget	Budget
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<b>Revenues</b>	<b>\$ 44,984,972</b>	<b>\$ 43,260,896</b>	<b>\$ 43,260,896</b>	<b>\$ 45,023,196</b>	<b>\$ 45,136,829</b>
Academic Salaries	\$ 14,204,229	\$ 13,705,538	\$ 13,705,538	\$ 13,705,538	\$ 13,705,538
Administrative Salaries	1,579,818	1,507,147	1,507,147	1,507,147	1,507,147
Classified Salaries	7,720,685	7,644,092	7,644,092	7,644,092	7,644,092
Employee Benefits	13,065,553	13,558,875	14,154,765	15,316,318	15,679,923
Supplies and Materials	555,961	510,734	510,734	510,734	510,734
Other Operating Expenses and Services	7,034,038	6,240,183	6,240,183	6,240,183	6,240,183
Capital Outlay	205,105	147,330	147,330	147,330	147,330
Other Outgo	619,583	69,583	69,583	69,583	69,583
Total Expenditures	\$ 44,984,972	\$ 43,383,482	\$ 43,979,372	\$ 45,140,924	\$ 45,504,530
Beginning Fund Balance	8,618,430	8,197,659	8,075,073	7,356,598	7,238,869
Surplus/(Deficit)	-	(122,586)	(718,476)	(117,728)	(367,701)
Ending Fund Balance	<b>\$ 8,618,430</b>	<b>\$ 8,075,073</b>	<b>\$ 7,356,598</b>	<b>\$ 7,238,869</b>	<b>\$ 6,871,169</b>
<b>Reserve % of Expenditures</b>	<b>19%</b>	<b>19%</b>	<b>17%</b>	<b>16%</b>	<b>15%</b>
STRS Costs	\$ 2,169,486	\$ 2,432,570	\$ 2,432,570	\$ 2,432,570	\$ 2,432,570
STRS Rate	16.15%	16.00%	18.10%	18.10%	18.10%
PERS Costs	\$ 2,021,637	\$ 2,361,329	\$ 2,432,839	\$ 2,488,458	\$ 2,512,294
PERS Rate	20.70%	22.84%	25.50%	26.20%	26.20%
H&W Costs	\$ 5,345,362	\$ 5,826,445	\$ 6,350,825	\$ 6,795,383	\$ 7,135,152
H&W Rate Increase	2.50%	9.00%	9.00%	7.00%	5.00%

## RESTRICTED GENERAL FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19	2019-20	2020-21	2020-21
	Actuals	Revised Budget	Tentative Budget	Final Budget
<b>Revenues</b>				
Federal Revenue	\$ 2,606,256	\$ 2,692,621	\$ 2,234,503	\$ 2,535,488
State Revenue	7,277,552	7,735,038	6,914,567	7,284,030
Local Revenue	657,010	1,205,135	732,724	732,724
Transfers In	68,312	-	-	69,583
<b>Total Revenues &amp; Transfers</b>	<b>\$ 10,609,130</b>	<b>\$ 11,632,794</b>	<b>\$ 9,881,794</b>	<b>\$ 10,621,825</b>
<b>Expenditures</b>				
Academic Salaries	\$ 2,613,566	\$ 2,426,110	\$ 2,680,448	\$ 2,680,448
Classified Salaries	1,830,374	1,798,859	1,779,470	1,779,470
Benefits	1,790,190	1,722,844	1,909,898	1,909,898
Supplies & Materials	446,328	388,009	249,900	489,900
Services & Operating	2,399,916	2,037,893	1,024,660	1,455,108
Capital Outlay	290,341	287,065	79,300	79,300
Other outgo	1,238,415	2,767,109	2,168,233	2,168,233
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 10,609,130</b>	<b>\$ 11,427,889</b>	<b>\$ 9,891,909</b>	<b>\$ 10,562,357</b>
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ 204,905</b>	<b>\$ (10,115)</b>	<b>\$ 59,468</b>



**RESTRICTED GENERAL FUND DETAIL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
8100	Federal Revenues	8105	VA Report Fee	1,548	29,814	29,814	29,814
		8110	VTEA	131,637	58,630	83,047	83,047
		8113	College Readiness(TRID)	362,434	464,349	284,640	284,640
		8115	Federal Work Study	138,769	198,316	198,316	198,316
		8116	Upward Bound	456,168	343,986	500,262	500,262
		8118	Child Dev Consortium Grant	6,861	10,000	10,000	10,000
		8122	Math Science	498,635	516,390	352,963	352,963
		8126	Federal grant	927,807	1,028,495	714,048	714,048
		8126	Federal grant				300,985
		8152	CTE Transitions	39,816	-	18,192	18,192
		8153	TANF	42,581	42,581	43,221	43,221
			<b>Total Federal Revenues</b>	<b>2,606,256</b>	<b>2,692,621</b>	<b>2,234,503</b>	<b>2,535,488</b>
8600	State Revenues	8604	State Grant/State Project Fund	1,531,144	2,010,972	1,348,260	1,348,260
		8604	State Grant/State Project Fund				369,463
		8610	Student Support Success Program	159,935	9,367	71,598	71,598
		8612	Block Grant (Instructional)	-	-	-	-
		8615	Enrollment Fee Admin Allowance	-	-	-	-
		8618	Basic Skills	53,090	-	-	-
		8621	Associate Degree Nursing - RN Program	247,122	225,173	250,977	250,977
		8628	UCSC Access Program	12,700	12,069	12,500	12,500
		8623	State One Time Grants	-	411,994	-	-
		8665	Lottery	430,929	-	-	-
		8629	Other Income	539,880	-	411,994	411,994
		8608	Supportive Services (DSP&S)	709,894	829,119	698,557	698,557
		8609	EOPS	1,011,771	1,011,771	942,188	942,188
		8622	Student Equity and Achievement	2,139,539	2,775,506	2,742,243	2,742,243
		8642	CalWORKs	222,264	221,395	221,395	221,395
		8692	CARE	169,855	169,855	169,855	169,855
		8616	Faculty & Staff Diversity	49,429	57,817	45,000	45,000
			<b>Total State Revenue</b>	<b>7,277,552</b>	<b>7,735,038</b>	<b>6,914,567</b>	<b>7,284,030</b>
8800	Local Revenues	8808	H&W - RGF	517	-	-	-
		8809	Lottery		239,394	-	-
		8812	Course Material Fee	7,590	9,800	3,000	3,000
		8825	Child Care Income Eligible	-	-	-	-
		8828	Health Services	286,924	329,461	298,224	298,224
8620	Categorical Apportionment	8833	College Center Planning	350	-	-	-
		8835	Application Fee for facility p	-	-	-	-
		8845	Course Material Nutrition	440	500	-	-
		8851	Hospitality Course fee	12,039	-	-	-
		8852	Rental of Facilities	4,285	180,000	20,000	20,000
		8862	Library (Go Print/Xerox)	17,831	30,000	30,000	30,000
		8880	Fire Training Course Fee	144,833	303,500	252,000	252,000
		8889	Library Fines/Dues	-	-	-	-
		8898	Other local	182,201	112,480	129,500	129,500
			<b>Total Local Revenues</b>	<b>657,010</b>	<b>1,205,135</b>	<b>732,724</b>	<b>732,724</b>
8900	Other Revenue	8984	EOPS District share	68,312	-	-	69,583
			<b>8900 - Total</b>	<b>68,312</b>	<b>-</b>	<b>-</b>	<b>69,583</b>
			<b>Total Revenues &amp; Transfers In</b>	<b>10,609,130</b>	<b>11,632,794</b>	<b>9,881,794</b>	<b>10,621,825</b>
1100	Instructional Salaries, Regular	1101	Teaching	124,018	-	140,212	140,212
			<b>1100 - Total</b>	<b>124,018</b>	<b>-</b>	<b>140,212</b>	<b>140,212</b>
1200	Non-instructional Salaries	1203	Non-Teaching Deans	529,743	524,039	259,296	259,296
		1210	Non-instructional Salary	7,461	-	-	-
		1215	Counselors	1,329,732	1,511,048	1,571,766	1,571,766
		1235	Reassigned time	3,031	-	-	-
		1290	Interim Dean	-	-	262,776	262,776
			<b>1200 - Total</b>	<b>1,869,967</b>	<b>2,035,087</b>	<b>2,093,838</b>	<b>2,093,838</b>

**RESTRICTED GENERAL FUND DETAIL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget		
1300	Instructional Salaries, Other	1301	Hourly Teaching - Fall/Spring	17,665	7,393	-	-		
		1303	Hourly Teaching - Summer	27,707	19,597	-	-		
		1304	Hourly Teaching -Substitutes	216	153	-	-		
		1326	Hourly Teaching- Flex Time	7,349	-	-	-		
		1335	Hourly instructional - contract	-	12,000	-	-		
		<b>1300 - Total</b>				<b>52,937</b>	<b>39,143</b>	-	-
1400	Non-instructional Salaries	1401	Hourly Non-Teaching-Fall/Spring	336,052	216,000	316,981	316,981		
		1402	Hourly Non-Teaching - Early Spring	32,045	2,100	25,500	25,500		
		1403	Hourly Non-Teaching - Summer	149,237	31,791	78,917	78,917		
		1460	Hourly Non-Instructional	8,783	-	-	-		
		1468	Hourly Non-Instructional -planning	2,025	15,489	-	-		
		1435	Hourly non-instructional - con	38,503	86,500	25,000	25,000		
		<b>1400 - Total</b>				<b>566,644</b>	<b>351,880</b>	<b>446,398</b>	<b>446,398</b>
<b>Total Academic Salaries</b>				<b>2,613,566</b>	<b>2,426,110</b>	<b>2,680,448</b>	<b>2,680,448</b>		
2100	Non-instructional Salaries, Regular	2101	Non-Instructional Classified	789,464	967,778	1,022,955	1,022,955		
		2102	Managers	73,334	168,250	148,872	148,872		
		2110	Accrued Vacation Payoff	7,712	-	-	-		
		2114	NI Classified - Educational Inc.	3,181	-	-	-		
		2201	Instructional Aid	7,700	-	-	-		
		<b>2100 - Total</b>				<b>881,391</b>	<b>1,136,028</b>	<b>1,171,827</b>	<b>1,171,827</b>
		2300	Non-instructional, Other than	2301	Hourly Part-Time Permanent	30,717	43,653	65,052	65,052
2302	Hourly Student Help			231,805	202,316	233,316	233,316		
2303	Hourly Overtime			5,012	120,348	-	-		
2304	Hourly Professional Expert			297,878	-	65,040	65,040		
2306	Hourly Temporary			52,311	25,500	35,000	35,000		
2308	Hourly Substitutes			33,159	-	-	-		
2312	Overtime Abatement			-	-	-	-		
<b>2300 - Total</b>				<b>650,880</b>	<b>391,817</b>	<b>398,408</b>	<b>398,408</b>		
2400	Instructional Aides	2401	Student Help	83,961	62,292	41,437	41,437		
		2402	Hourly, Part Time - Permanent	84,333	118,047	97,798	97,798		
		2403	Professional Experts	69,552	57,000	46,000	46,000		
		2404	Hourly Temporary	47,649	33,675	24,000	24,000		
		2408	Hourly substitute	11,179	-	-	-		
		2411	Vacation Payoff	1,429	-	-	-		
		<b>2400 - Total</b>				<b>298,102</b>	<b>271,014</b>	<b>209,235</b>	<b>209,235</b>
<b>Total Classified Salaries</b>				<b>1,830,374</b>	<b>1,798,859</b>	<b>1,779,470</b>	<b>1,779,470</b>		
3110	STRS, Instructional	1101	Teaching	15,574	-	25,799	25,799		
		1301	Hourly Teaching - Fall/Spring	2,600	-	-	-		
		1303	Hourly Teaching -Summer	3,562	-	-	-		
		1304	Hourly Teaching -Substitutes	35	-	-	-		
		1326	Hourly Teaching- Flex Time	-	-	-	-		
		1335	Hourly instructional - contract	1,568	-	-	-		
		<b>3110 - Total</b>				<b>23,339</b>	-	<b>25,799</b>	<b>25,799</b>
3120	STRS, Non-instructional	1203	Non-Teaching Deans	51,045	36,648	21,921	21,921		
		1215	Counselors	206,479	247,313	275,600	275,600		
		1235	Reassigned time	-	-	-	-		
		1290	Interim Dean	-	-	24,175	24,175		
		1401	Hourly Non-Teaching-Fall/Spring	43,167	1,197	14,118	14,118		
		1402	Hourly Non-Teaching - Early Spring	4,083	-	1,932	1,932		
		1403	Hourly Non-Teaching - Summer	20,650	627	5,152	5,152		
		1435	Hourly non-instructional - contract	5,100	-	4,600	4,600		
		2101	Non-Instructional Classified	73	-	-	-		
		<b>3120 - Total</b>				<b>330,597</b>	<b>285,785</b>	<b>347,498</b>	<b>347,498</b>
		3210	PERS, Instructional	2402	Hourly, Part Time - Permanent	5,927	-	8,695	8,695
2403	Professional Experts			4,627	7,603	-	-		
2404	Hourly Temporary			2,591	3,509	-	-		
<b>3210 - Total</b>				<b>13,145</b>	<b>11,112</b>	<b>8,695</b>	<b>8,695</b>		

**RESTRICTED GENERAL FUND DETAIL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
3220	PERS, Non-instructional	1203	Non-Teaching Deans	36,329	44,713	31,788	31,788
		1215	Counselors	9,633	5,453	-	-
		1290	Interim Dean	-	-	38,996	38,996
		1403	Hourly Non-Teaching - Summer	46	-	-	-
		2101	Non-Instructional Classified	170,744	225,262	303,613	303,613
		2102	Managers	13,242	44,958	44,185	44,185
		2114	NI Classified - Educational Inc.	-	-	-	-
		2301	Hourly Part-Time Permanent	2,999	4,382	5,127	5,127
		2304	Hourly Professional Expert	44,559	9,096	13,860	13,860
		2306	Hourly Temporary	437	-	-	-
		2308	Hourly Substitutes	163	-	-	-
			<b>3220 - Total</b>	<b>278,152</b>	<b>333,864</b>	<b>437,569</b>	<b>437,569</b>
3310	OASDHI, Instructional	1303	Hourly Teaching -Summer	352	-	-	-
		2402	Hourly, Part Time - Permanent	1,492	3,741	4,873	4,873
		2403	Professional Experts	1,588	868	-	-
		2404	Hourly Temporary	670	-	-	-
		5202	Executive Contract Payroll	69	-	-	-
			<b>3310 - Total</b>	<b>4,171</b>	<b>4,609</b>	<b>4,873</b>	<b>4,873</b>
3320	OASDHI, Non-instructional	1203	Non-Teaching Deans	12,062	14,057	8,690	8,690
		1215	Counselors	3,663	1,122	-	-
		1290	Interim Dean	-	-	8,146	8,146
		1401	Hourly Non-Teaching-Fall/Spring	-	-	-	-
		1402	Hourly Non-Teaching - Early Spring	19	-	-	-
		1403	Hourly Non-Teaching - Summer	1,337	-	-	-
		2101	Non-Instructional Classified	48,159	-	63,423	63,423
		2102	Managers	4,550	-	9,230	9,230
		2110	Accrued Vacation Payoff	478	-	-	-
		2114	NI Classified - Educational Inc.	675	-	4,033	4,033
		2101	Non-instructional - Classified	-	52,267	-	-
		2102	Managers	-	10,431	-	-
		2301	Hourly Part-Time Permanent	1,113	2,707	-	-
		2303	Hourly Overtime	311	-	-	-
		2304	Hourly Professional Expert	14,819	4,273	3,789	3,789
		2306	Hourly Temporary	411	-	707	707
		2308	Hourly Substitutes	260	-	-	-
		2312	Overtime Abatement	-	-	-	-
			<b>3320 - Total</b>	<b>87,857</b>	<b>84,857</b>	<b>98,018</b>	<b>98,018</b>
3330	Medicare, Instructional	1101	Teaching	1,799	-	2,033	2,033
		1301	Hourly Teaching - Fall/Spring	256	107	-	-
		1303	Hourly Teaching -Summer	402	174	-	-
		1304	Hourly Teaching -Substitutes	3	-	-	-
		1326	Hourly Teaching- Flex Time	145	-	-	-
		1335	Hourly instructional - contract	1	-	58	58
		2110	Accrued Vacation Payoff	1,226	-	-	-
		2402	Hourly, Part Time - Permanent	982	1,712	1,418	1,418
		2403	Professional Experts	690	-	667	667
		2404	Hourly Temporary	162	403	1,070	1,070
		2408	Hourly substitute	-	-	-	-
		2411	Vacation Payoff	21	-	-	-
		2414	Instructional Hourly P/T - Education Ince	17	-	-	-
		5202	Executive Contract Payroll	-	-	-	-
			<b>3330 - Total</b>	<b>5,703</b>	<b>2,396</b>	<b>5,246</b>	<b>5,246</b>

**RESTRICTED GENERAL FUND DETAIL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
3340	Medicare, Non-instructional	1203	Non-Teaching Deans	7,682	5,878	3,760	3,760
		1215	Counselors	108	21,523	22,790	22,790
		1235	Reassigned time	19,145	-	3,810	3,810
		1290	Interim Dean	-	-	-	-
		1401	Hourly Non-Teaching-Fall/Spring	4,873	101	3,687	3,687
		1402	Hourly Non-Teaching - Early Spring	465	-	370	370
		1403	Hourly Non-Teaching - Summer	2,164	36	1,349	1,349
		1435	hourly non-instructional - con	127	-	363	363
		2101	Non-Instructional Classified	583	12,224	14,833	14,833
		2102	Managers	5	2,440	2,159	2,159
		2110	Accrued Vacation Payoff	11,148	-	-	-
		2114	NI Classified - Educational Inc.	1,064	-	-	-
		2201	Instructional Aid	112	-	-	-
		2301	Hourly Part-Time Permanent	46	633	943	943
		2302	Hourly Student Help	112	-	-	-
		2303	Hourly Overtime	-	-	-	-
		2304	Hourly Professional Expert	445	999	886	886
		2306	Hourly Temporary	73	370	165	165
		2308	Hourly Substitutes	4,359	-	-	-
		2312	Overtime Abatement	805	-	-	-
		2403	Professional Experts	479	-	-	-
			<b>3340 - Total</b>	<b>53,794</b>	<b>44,204</b>	<b>55,115</b>	<b>55,115</b>
3400	Health and Welfare	3446	H&W - Gen	97,989	45,000	-	-
		3450	Health and Welfare Payment	820,466	853,500	853,532	853,532
			<b>3400 - Total</b>	<b>918,455</b>	<b>898,500</b>	<b>853,532</b>	<b>853,532</b>
3510	Unemployment, Instructional	1101	Teaching	-	-	70	70
		1301	Hourly Teaching - Fall/Spring	62	4	-	-
		1303	Hourly Teaching - Summer	9	6	-	-
		1304	Hourly Teaching -Substitutes	14	-	-	-
		1326	Hourly Teaching- Flex Time	-	-	-	-
		1335	Hourly instructional - contract	5	-	-	-
		2110	Accrued Vacation Payoff	-	-	-	-
		2402	Hourly, Part Time - Permanent	42	59	49	49
		2403	Professional Experts	34	-	23	23
		2404	Hourly Temporary	24	207	230	230
		2408	Hourly substitute	6	-	-	-
		5202	Executive Contract Payroll	1	-	-	-
			<b>3510 - Total</b>	<b>196</b>	<b>276</b>	<b>372</b>	<b>372</b>
3520	Unemployment, Non-instructional	1202	Non-Teaching Executives	265	-	-	-
		1203	Non-Teaching Deans	660	203	130	130
		1215	Counselors	171	742	786	786
		1235	Reassigned time	16	-	-	-
		1290	Interim Dean	-	-	131	131
		1401	Hourly Non-Teaching-Fall/Spring	75	3	150	150
		1402	Hourly Non-Teaching - Early Spring	4	-	13	13
		1403	Hourly Non-Teaching - Summer	20	1	49	49
		1435	Hourly non-instructional - contract	-	-	13	13
		2101	Non-Instructional Classified	393	422	511	511
		2102	Managers	37	84	74	74
		2110	Accrued Vacation Payoff	1	-	-	-
		2114	NI Classified - Educational Inc.	4	-	-	-
		2301	Hourly Part-Time Permanent	15	22	33	33
		2303	Hourly Overtime	3	-	31	31
		2304	Hourly Professional Expert	150	193	-	-
		2306	Hourly Temporary	(8)	-	6	6
		2308	Hourly Substitutes	17	-	-	-
			<b>3520 - Total</b>	<b>1,823</b>	<b>1,670</b>	<b>1,927</b>	<b>1,927</b>

**RESTRICTED GENERAL FUND DETIAL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
3610	Workers Compensation, Inst	1101	Teaching		-	2,383	2,383
		1301	Hourly Teaching - Fall/Spring	2,108	126	-	-
		1303	Hourly Teaching -Summer	300	204	-	-
		1304	Hourly Teaching -Substitutes	471	-	-	-
		1326	Hourly Teaching- Flex Time	4	-	-	-
		1335	Hourly instructional - contract	164	-	-	-
		2110	Accrued Vacation Payoff	1,427	-	-	-
		2401	Student Help	1,437	1,057	704	704
		2402	Hourly, Part Time - Permanent	1,183	2,007	1,663	1,663
		2403	Professional Experts	810	-	170	170
		2404	Hourly Temporary	190	-	1,120	1,120
		2408	Hourly substitute	20	338	-	-
		5202	Executive Contract Payroll	-	-	-	-
			<b>3610 - Total</b>	<b>8,114</b>	<b>3,732</b>	<b>6,040</b>	<b>6,040</b>
3620	Workers Compensation, Non-instr.	1203	Non-Teaching Deans	9,006	6,892	4,408	4,408
		1215	Counselors	22,606	25,247	26,720	26,720
		1235	Reassigned time	5,713	-	-	-
		1290	Interim Dean	-	-	4,467	4,467
		1401	Hourly Non-Teaching-Fall/Spring	545	119	4,473	4,473
		1402	Hourly Non-Teaching - Early Spring	2,537	-	384	384
		1403	Hourly Non-Teaching - Summer	149	43	1,649	1,649
		1435	hourly non-instructional - con	683	-	425	425
		2101	Non-Instructional Classified	6	14,331	17,390	17,390
		2102	Managers	13,415	2,860	2,531	2,531
		2110	Accrued Vacation Payoff	1,247	-	-	-
		2114	NI Classified - Educational Inc.	26	-	-	-
		2201	Instructional Aid	131	-	-	-
		2301	Hourly Part-Time Permanent	-	742	1,106	1,106
		2302	Hourly Student Help	522	-	425	425
		2303	Hourly Overtime	1,559	-	-	-
		2304	Hourly Professional Expert	85	1,171	1,039	1,039
		2306	Hourly Temporary	5,110	434	197	197
		2308	Hourly Substitutes	943	-	-	-
		2312	Overtime Abatement	563	-	-	-
		2403	Professional Experts	-	-	-	-
			<b>3620 - Total</b>	<b>64,845</b>	<b>51,839</b>	<b>65,214</b>	<b>65,214</b>
			<b>Total Employee Benefits</b>	<b>1,790,190</b>	<b>1,722,844</b>	<b>1,909,898</b>	<b>1,909,898</b>
4300	Instructional Supplies	4306	Fee Generated Art Supplies	5,083	5,000	-	-
		4312	Instructional Program Material	207,035	147,652	37,500	37,500
		4331	Subscription	788	-	-	-
		4335	Computer Software	14,797	17,000	7,000	7,000
		4350	Books	8,539	1,000	1,000	1,000
			<b>4300 - Total</b>	<b>236,241</b>	<b>170,652</b>	<b>45,500</b>	<b>45,500</b>
4500	Non-instructional Supplies	4503	Subscription	16,698	500	500	500
		4507	Unspecified	24,593	24,500	25,000	25,000
		4509	Unspecified	750	200	200	200
		4511	Printing (Blue Prints, Parking	7,408	3,300	2,300	2,300
		4514	graduation material	1,783	19,500	19,500	19,500
		4525	Office Supplies	94,779	114,426	66,000	306,000
		4540	State/County Health Required	-	400	400	400
		4556	Professional Reference Books	-	200	200	200
			<b>4500 - Total</b>	<b>146,011</b>	<b>163,026</b>	<b>114,100</b>	<b>354,100</b>
4700	Food	4706	Food (Receptions, Special Even	64,076	54,331	90,300	90,300
			<b>4700 - Total</b>	<b>64,076</b>	<b>54,331</b>	<b>90,300</b>	<b>90,300</b>
			<b>Total Supplies &amp; Materials</b>	<b>446,328</b>	<b>388,009</b>	<b>249,900</b>	<b>489,900</b>

**RESTRICTED GENERAL FUND DETAIL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
5100	Personal Services Contracts	5114	Technical Assistance/Training	28,000	4,000	41,235	41,235
		5121	Fire Academy	-	10,000	-	-
		5122	CHOMP (Community Hospital of MP)	171,355	251,355	40,000	40,000
		5124	Program Consultant	243,244	114,561	66,700	66,700
		5139	Specialists/Workshops	11,850	-	8,000	8,000
		5145	Contract Services	693,056	510,686	151,000	581,448
		5165	School of Nursing Consultant	400	713	-	-
		5174	Temporary Service Agency	-	500	150,000	150,000
		5180	Contract Services	202,029	153,700	-	-
			<b>5100 - Total</b>	<b>1,349,934</b>	<b>1,045,515</b>	<b>456,935</b>	<b>887,383</b>
5200	Travel and Conference	5202	Executive Contract Payroll	1,200	-	-	-
		5203	Field Trips	40,098	34,000	15,300	15,300
		5204	Staff Candidate Travel Reimbursement	1,390	15,000	5,000	5,000
		5220	Conference (Attendance & Related)	346,303	323,340	163,200	163,200
		5221	Course Fee (Fire Training)	13,772	25,000	55,000	55,000
		5230	Mileage - Education Center	4,948	2,000	-	-
		5245	Part-time Supplemental-Stipends	48,474	40,500	40,000	40,000
		5246	Part Supplemental -Travel	40,106	25,228	17,100	17,100
		5247	Par Supplemental-Subsistence	53,969	18,278	7,500	7,500
		5248	Par Supplemental-Other	4,822	15,634	2,054	2,054
			<b>5200 - Total</b>	<b>555,082</b>	<b>498,980</b>	<b>305,154</b>	<b>305,154</b>
5300	Dues and Memberships	5306	Professional Organization/Services	16,747	600	600	600
		5325	Special Services	3,115	-	-	-
		5328	License Agreement	4,485	9,500	9,500	9,500
			<b>5300 - Total</b>	<b>24,347</b>	<b>10,100</b>	<b>10,100</b>	<b>10,100</b>
5400	Insurance	5401	Insurance (Deductibles)	507	500	-	-
		5409	Insurance	38,861	39,335	40,000	40,000
			<b>5400 - Total</b>	<b>39,368</b>	<b>39,835</b>	<b>40,000</b>	<b>40,000</b>
5500	Utilities and Housekeeping	5505	Gasoline & Oil	6,012	6,000	7,500	7,500
		5506	Waste Disposal	592	4,500	2,500	2,500
		5528	Mobil Phone	140	150	-	-
			<b>5500 - Total</b>	<b>6,744</b>	<b>10,650</b>	<b>10,000</b>	<b>10,000</b>
5600	Rents, Leases, and Repairs	5602	Rental/Renewal	41,022	90,000	75,000	75,000
		5604	Vehicle Repair/Maintenance	4,831	10,000	6,500	6,500
		5605	Vehicle Rental	53,047	-	-	-
		5620	Maintenance Agreement	12,935	78,200	40,800	40,800
		5622	Computer Software Maintenance	4,225	4,800	23,100	23,100
		5623	Technical Service/Support	19,168	-	1,000	1,000
		5630	Equipment Repair	-	15,000	15,000	15,000
		5637	Copier Equipment Lease	-	9,000	9,000	9,000
		5645	License Fee, Permit, and Certification	-	-	-	-
			<b>5600 - Total</b>	<b>135,228</b>	<b>207,000</b>	<b>170,400</b>	<b>170,400</b>
5800	Other Services and Expenses	5802	Advertising	-	-	-	-
		5804	Miscellaneous/Other Expense	5,069	111,297	-	-
		5805	Postage/Bulk Mailing	2,072	-	-	-
		5806	payroll correction/ reissues	82	-	-	-
		5813	Marketing	12,945	19,007	5,000	5,000
		5816	Special Events	17,544	5,000	8,000	8,000
		5831	PGUSD	-	-	-	-
		5832	MPUSD Pass Through	-	-	-	-
		5834	Indirect Cost	239,630	71,520	14,071	14,071
		5837	Guest Lecturer/Speaker	175	-	-	-
		5839	Other Services	11,696	-	-	-
		5879	Refund/return of funds	-	5,000	5,000	5,000
		5883	Subaward - CSUMB	-	13,989	-	-
			<b>5800 - Total</b>	<b>289,213</b>	<b>225,813</b>	<b>32,071</b>	<b>32,071</b>
			<b>Total Services &amp; Other Operatin</b>	<b>2,399,916</b>	<b>2,037,893</b>	<b>1,024,660</b>	<b>1,455,108</b>

**RESTRICTED GENERAL FUND DETIAL  
2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
6300	Library Books	6301	Library materials	46,385	-	-	-
		6310	PC Software	-	-	-	-
6400	Capital Equipment	6403	Non Inst Equipment- Replacement	1,470	-	-	-
		6404	Equipment Purchase - New	67,520	22,300	23,300	23,300
		6405	Instructional Equipment - New	139,980	182,059	41,000	41,000
		6408	Network Hardware	700	-	-	-
		6409	PC Hardware - Instructional -	-	500	-	-
		6410	Instructional Equipment - Replacement	13,665	500	-	-
		6413	Classroom Furniture	-	1,305	-	-
		6422	Classroom Furniture	5,181	67,401	-	-
		6425	Non-Instructional Equipment	15,440	13,000	15,000	15,000
			<b>Total Capital Outlay</b>	<b>290,341</b>	<b>287,065</b>	<b>79,300</b>	<b>79,300</b>
7500	Student Financial Aid Payment	7501	Payment to Student	761,702	1,246,942	1,033,422	1,033,422
7600	Other Payments to Students	7601	Bus Passes/Transportation	700	3,000	-	-
		7602	Textbooks/Supplies	428,245	1,477,167	1,094,811	1,094,811
		7603	Child Care Assistance	-	-	-	-
		7604	Student Meal Ticket	47,768	40,000	40,000	40,000
			<b>Total Other Outgo</b>	<b>1,238,415</b>	<b>2,767,109</b>	<b>2,168,233</b>	<b>2,168,233</b>
			<b>Total Expenditures &amp; Transfers</b>	<b>10,609,130</b>	<b>11,427,889</b>	<b>9,891,909</b>	<b>10,562,357</b>

## CHILD DEVELOPMENT FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
<b>Revenues</b>				
Federal Revenue	\$ 29,810	\$ 52,835	\$ 28,000	\$ 28,000
State Revenue	412,163	401,343	362,654	362,654
Local Revenue	104,170	219,710	175,000	175,000
Transfers In	100,000	100,000	-	100,000
<b>Total Revenues &amp; Transfers</b>	<b>\$ 646,143</b>	<b>\$ 773,888</b>	<b>\$ 565,654</b>	<b>\$ 665,654</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	387,316	476,406	337,589	337,589
Benefits	160,629	133,233	153,830	153,830
Supplies & Materials	31,133	91,880	28,200	28,200
Services & Operating	31,345	150,892	111,452	111,452
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 610,423</b>	<b>\$ 852,411</b>	<b>\$ 631,071</b>	<b>\$ 631,071</b>
<b>Surplus/(Deficit)</b>	<b>\$ 35,720</b>	<b>\$ (78,523)</b>	<b>\$ (65,417)</b>	<b>\$ 34,583</b>



CHILD DEVELOPMENT FUND DETAIL							
2020-21 Final Budget							
Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
8100	Federal Revenues	8114	Child Care Food	29,810	52,835	28,000	28,000
			<b>Total Federal Revenue</b>	<b>29,810</b>	<b>52,835</b>	<b>28,000</b>	<b>28,000</b>
8600	State Revenues	8604	State Grant/State Project Fund	9,403	38,989	-	-
		8615	Child Care State Preschool	402,760	362,354	362,654	362,654
			<b>Total State Revenue</b>	<b>412,163</b>	<b>401,343</b>	<b>362,654</b>	<b>362,654</b>
8800	Local Revenues	8838	Child Care Enrollment Fee	601	601	-	-
		8847	Summer Program	13,182	2,037	-	-
		8857	Interest	5,895	200	-	-
		8868	Prior year adjustment	1,076	-	-	-
		8887	Childrens Center Donation	168	3,843	6,000	6,000
		8898	Local Grant	19,132	147,348	110,000	110,000
8870	Local Revenue - other	8825	Child Care Income Eligible	8,825	13,986	14,000	14,000
		8892	Child Care Full Cost	55,291	45,035	45,000	45,000
			<b>Total Local Revenue</b>	<b>104,170</b>	<b>219,710</b>	<b>175,000</b>	<b>175,000</b>
			<b>Total Revenue</b>	<b>546,143</b>	<b>673,888</b>	<b>565,654</b>	<b>565,654</b>
8900	Transfers In	8985	Categorical (General Fund)	100,000	100,000	-	100,000
			<b>Total Revenue &amp; Transfers In</b>	<b>646,143</b>	<b>773,888</b>	<b>565,654</b>	<b>665,654</b>
2100	Non-instructional Salaries	2102	Managers	81,600	156,660	63,312	63,312
2200	Instructional Aides, Regular	2201	Instructional Aid	107,514	123,510	63,642	63,642
2300	Non-instructional, Other	2301	Hourly Part-Time Permanent	45,708	43,870	48,855	48,855
2400	Instructional Aides, Other	2402	Hourly, Part Time - Permanent	152,494	146,366	143,180	143,180
			<b>Total Classified Salaries</b>	<b>387,316</b>	<b>476,406</b>	<b>337,589</b>	<b>337,589</b>
3210	PERS, Instructional	2201	Instructional Aid	26,333	33,003	20,670	20,670
		2402	Hourly Part-Time Permanent	1,345	-	-	-
		2404	Hourly Temporary	299	-	-	-
3220	PERS, Non-instructional	2102	Managers	20,441	37,574	20,750	20,750
		2301	Hourly Part-Time Permanent	5,887	6,830	10,401	10,401
3310	OASDHI, Instructional	2201	Instructional Aid	6,666	7,658	4,318	4,318
		2402	Hourly, Part Time - Permanent	668	3,075	3,243	3,243
		2404	Hourly Temporary	103	-	-	-
3320	OASDHI, Non-instructional	2102	Managers	5,027	3,696	4,335	4,335
		2301	Hourly Part-Time Permanent	2,038	2,147	2,173	2,173
3330	Medicare, Instructional	2201	Instructional Aid	1,559	1,791	1,010	1,010
		2402	Hourly, Part Time - Permanent	634	2,439	2,163	2,163
		2404	Hourly Temporary	1,579	-	-	-
3340	Medicare, Non-instructional	2102	Managers	1,176	2,268	1,014	1,014
		2301	Hourly Part-Time Permanent	663	1,384	708	708
3400	Health and Welfare	3446	H&W - Gen	3,000	-	-	-
		3450	Health and Welfare Pymt	63,234	10,515	71,132	71,132
3510	Unemployment, Instructional	2201	Instructional Aid	54	62	35	35
		2402	Hourly, Part Time - Permanent	22	73	74	74
		2404	Hourly Temporary	54	-	-	-
3520	Unemployment, Non-instruction	2102	Managers	41	70	35	35
		2301	Hourly Part-Time Permanent	23	48	24	24
3610	Workers Compensation, Inst	2201	Instructional Aid	1,828	2,100	1,184	1,184
		2402	Hourly, Part Time - Permanent	744	-	2,536	2,536
		2404	Hourly Temporary	1,850	2,488	-	-
3620	Workers Compensation, Non-in	2102	Managers	1,388	2,330	1,189	1,189
		2301	Hourly Part-Time Permanent	776	1,622	830	830
			<b>Total Employee Benefits</b>	<b>160,629</b>	<b>133,233</b>	<b>153,830</b>	<b>153,830</b>
4300	Instructional Supplies	4312	Instructional Program Material	-	36,045	-	-
4500	Non-instructional Supplies	4525	Office Supplies	6,823	5,378	3,200	3,200
4700	Food	4706	Food (Receptions, Special Even	24,310	43,857	25,000	25,000
			<b>Total Supplies &amp; Materials</b>	<b>31,133</b>	<b>91,880</b>	<b>28,200</b>	<b>28,200</b>
5100	Personal Services Contracts	5185	Filing Fee	19,132	147,348	110,000	110,000
5200	Travel and Conference	5220	Conference (Attendance & Relat	9,403	2,344	-	-
5600	Rents, Leases, and Repairs	5622	Computer Software Maintenance	1,842	-	-	-
		5645	License Fee, Permit, and Certi	368	-	1,452	1,452
			<b>Total Services &amp; Other Oper</b>	<b>31,345</b>	<b>150,892</b>	<b>111,452</b>	<b>111,452</b>
			<b>Total Expenditures</b>	<b>610,423</b>	<b>852,411</b>	<b>631,071</b>	<b>631,071</b>

<b>CAPITAL PROJECTS FUND SUMMARY</b>				
<b>2020-21 Final Budget</b>				
<b>Description</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Tentative Budget</b>	<b>Final Budget</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	461,816	368,845	353,845	1,325,066
Local Revenue	1,060,124	80,493	68,702	23,000
Transfers In	-	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 1,521,940</b>	<b>\$ 449,338</b>	<b>\$ 422,547</b>	<b>\$ 1,348,066</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Operating	468,237	118,428	349,973	162,434
Capital Outlay	-	246,545	-	1,930,917
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 468,237</b>	<b>\$ 364,973</b>	<b>\$ 349,973</b>	<b>\$ 2,093,351</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,053,703</b>	<b>\$ 84,365</b>	<b>\$ 72,574</b>	<b>\$ (745,285)</b>

<b>CAPITAL PROJECTS FUND DETAIL</b>							
<b>2020-21 Final Budget</b>							
<b>Object</b>	<b>Object Name</b>	<b>Account</b>	<b>Account Name</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>
				<b>Actuals</b>	<b>Revised Budget</b>	<b>Tentative Budget</b>	<b>Final Budget</b>
8600	State Revenues	8604	State Grant/State Project Fund	112,773	-	-	760,000
		8618	Block Grant (Instructional)	536	246,545	231,545	
		8660	Scheduled Maintenance	3,873	3,872	3,872	417,632
		8668	Prop 39	344,634	118,428	118,428	147,434
			<b>Total State Revenues</b>	<b>461,816</b>	<b>368,845</b>	<b>353,845</b>	<b>1,325,066</b>
8800	Local Revenues	8800	Redevelopment funds		45,702	45,702	-
		8822	Other Income	949,844	6,421		
		8857	Interest	17,320	23,000	23,000	23,000
		8893	Local Projects	81,599	-		
		8898	Local Grant	11,361	5,370		
			<b>Total Local Revenues</b>	<b>1,060,124</b>	<b>80,493</b>	<b>68,702</b>	<b>23,000</b>
			<b>Total Revenues</b>	<b>1,521,940</b>	<b>449,338</b>	<b>426,338</b>	<b>1,348,066</b>
5100	Personal Services Contracts	5145	Contract Services	123,603	-	231,545	15,000
		5189	Contract Serv Prop 39 Year 2	-	-	-	-
		5190	Contract Serv Prop 39 Year 3	344,634	118,428	118,428	147,434
			<b>Total Services &amp; Other Operating</b>	<b>468,237</b>	<b>118,428</b>	<b>349,973</b>	<b>162,434</b>
6100	Sites and Site Improvements	6102	Roads	-	246,545		
		6108	Site Preparation & Development				1,630,917
6400	Equipment	6408	Network Hardware				300,000
			<b>Total Capital Outlay</b>	<b>-</b>	<b>246,545</b>	<b>-</b>	<b>1,930,917</b>
			<b>Total Expenditures</b>	<b>468,237</b>	<b>364,973</b>	<b>349,973</b>	<b>2,093,351</b>

<b>SELF INSURANCE FUND SUMMARY</b>				
<b>2020-21 Final Budget</b>				
<b>Description</b>	<b>2018-19 Actuals</b>	<b>2019-20 Revised Budget</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Final Budget</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	8,160,119	7,746,299	7,156,355	7,156,355
Transfers In	-	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 8,160,119</b>	<b>\$ 7,746,299</b>	<b>\$ 7,156,355</b>	<b>\$ 7,156,355</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	(1,206,942)	-	-	-
Supplies & Materials	-	-	-	-
Services & Operating	9,226,194	7,746,299	7,752,170	7,752,170
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 8,019,252</b>	<b>\$ 7,746,299</b>	<b>\$ 7,752,170</b>	<b>\$ 7,752,170</b>
<b>Surplus/(Deficit)</b>	<b>\$ 140,867</b>	<b>\$ -</b>	<b>\$ (595,815)</b>	<b>\$ (595,815)</b>

<b>SELF INSURANCE FUND DETAIL</b>							
<b>2020-21 Final Budget</b>							
<b>Object</b>	<b>Object Name</b>	<b>Account</b>	<b>Account Name</b>	<b>2018-19 Actuals</b>	<b>2019-20 Revised Budget</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Final Budget</b>
8800	Local Revenues	8807	H&W URGF	6,222,100	6,090,076	5,481,082	5,481,082
		8808	H&W - RGF	765,921	843,416	853,532	853,532
		8811	H&W Child Dev	69,234	70,163	71,132	71,132
		8819	H&W Parking/Security	120,468	140,327	142,265	142,265
		8822	Other Income	266,270	50,000	33,871	33,871
		8830	Community Service	-	11,317	11,473	11,473
		8857	Interest	97,884	25,000	60,000	60,000
		8870	Retiree Contributions	601,243	500,000	500,000	500,000
		8873	Cobra payments	16,999	16,000	3,000	3,000
			<b>Total Revenues</b>	<b>8,160,119</b>	<b>7,746,299</b>	<b>7,156,355</b>	<b>7,156,355</b>
3400	Health and Welfare	3452	Reinsurance Abatement	(1,206,942)	-	-	-
			<b>Total Benefits</b>	<b>(1,206,942)</b>	<b>-</b>	<b>-</b>	<b>-</b>
5100	Personal Services Contracts	5145	Contract Services	61,697	65,000	70,871	70,871
		5146	Unspecified	9,091	9,200	9,200	9,200
		5148	Health Care Administrator	9,155,406	7,672,099	7,672,099	7,672,099
			<b>Total Services &amp; Operating</b>	<b>9,226,194</b>	<b>7,746,299</b>	<b>7,752,170</b>	<b>7,752,170</b>
			<b>Total Expenditures</b>	<b>8,019,252</b>	<b>7,746,299</b>	<b>7,752,170</b>	<b>7,752,170</b>

2020-21 - 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	
2019-20 Health/Prescription	\$ 1,818.00	\$ 529.15	\$ 1,026.29	\$ 1,412.81	\$ 906.99	\$ 1,781.98	\$ 2,508.22	N/A
2019-20 Dental	\$ 98.12	\$ -	\$ -	\$ -	\$ 53.90	\$ 89.13	\$ 153.71	N/A
2019-20 Vision	\$ 7.33	\$ -	\$ -	\$ -	\$ 7.47	\$ -	\$ -	N/A
2019-20 Total	\$ 1,923.45	\$ 529.15	\$ 1,026.29	\$ 1,412.81	\$ 968.36	\$ 1,871.11	\$ 2,661.93	N/A
2020-21 Health/Prescription (A)	\$ 1,970.00	\$ 573.00	\$ 1,112.00	\$ 1,531.00	\$ 983.18	\$ 1,931.67	\$ 2,718.91	N/A
2020-21 Dental (B)	\$ 97.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2020-21 Vision (C)	\$ 5.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2020-21 Total (D)	\$ 2,073.29	\$ 573.00	\$ 1,112.00	\$ 1,531.00	\$ 983.18	\$ 1,931.67	\$ 2,718.91	N/A
<b>*Total Benefit Per Employee (E = D x 12)</b>	<b>\$ 24,879.48</b>	<b>\$ 6,876.00</b>	<b>\$ 13,344.00</b>	<b>\$ 18,372.00</b>	<b>\$ 11,798.16</b>	<b>\$ 23,180.04</b>	<b>\$ 32,626.92</b>	<b>N/A</b>
Plan Members	269	-	-	-	1	-	-	270
Early Retirees	17	-	-	-	-	-	-	17
Over 65 Retirees	-	57	28	6	-	-	-	91
<b>**Total Plan Individuals</b>	<b>286</b>	<b>57</b>	<b>28</b>	<b>6</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>378</b>
Projected Increase/(Decrease)	-	-	-	-	-	-	-	-
<b>Total Budgeted Individuals (F)</b>	<b>286</b>	<b>57</b>	<b>28</b>	<b>6</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>378</b>
Health/Prescription (A x F x 12)	\$ 6,761,040.00	\$ 391,932.00	\$ 373,632.00	\$ 110,232.00	\$ 11,798.16	\$ -	\$ -	\$ 7,648,634.16 <i>See % breakdown</i>
Dental (B x F x 12)	\$ 334,825.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,825.92
Vision (C x F x 12)	\$ 19,665.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,665.36
<b>Total Cost Projections</b>	<b>\$ 7,115,531.28</b>	<b>\$ 391,932.00</b>	<b>\$ 373,632.00</b>	<b>\$ 110,232.00</b>	<b>\$ 11,798.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,003,125.44</b>

%of Total Calculated Health & Prescription	
\$	7,648,634.16
Unrestricted General Fund (87.35%)	\$ 6,681,081.94
Restricted General Fund (9.71%)	\$ 742,682.38
Child Development Fund (0.93%)	\$ 71,132.30
Parking Fund (1.86%)	\$ 142,264.60
Student Center (0.15%)	\$ 11,472.95
	\$ 7,648,634.16

Health/Prescription  
\*\*\* Retiree Cont./OPEB

2019-20 Budget Totals						
UGE	RGF	CDC	Park	SC	Total	
\$ 6,090,076	\$ 843,416	\$ 70,163	\$ 140,327	\$ 11,317	\$ 7,155,298	
2020-21 Budget Totals						
UGE	RGF	CDC	Park	SC	Total	
\$ 6,681,082	\$ 742,682	\$ 71,132	\$ 142,265	\$ 11,473		
\$ (500,000)	\$ 110,850	\$ -	\$ -	\$ -		
\$ (700,000)	\$ -	\$ -	\$ -	\$ -		
\$ 5,481,082	\$ 853,532	\$ 71,132	\$ 142,265	\$ 11,473	\$ 6,559,484	

\*Represents an approximate 7.79% increase from 2019-20 rates. Additional past & present rate information can be found at the HWCCC intranet site.

\*\* Utilized plan participants per Alliant presentation 2020-21 Medical Funding Rates Proposal prepared by Alliant.

\*\*\* Includes current retiree contributions for unrestricted general fund and district OPEB contribution for restricted fund employees.

Prior year budget in total \$ 7,155,298.48

Current year budget in total \$ 6,559,484.16

Increase -8.3%

## PARKING FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	513,428	549,265	470,000	36,000
Transfers In	-	-	-	450,000
<b>Total Revenues &amp; Transfers</b>	<b>\$ 513,428</b>	<b>\$ 549,265</b>	<b>\$ 470,000</b>	<b>\$ 486,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	328,841	288,876	288,204	242,520
Benefits	225,101	244,663	252,957	210,024
Supplies & Materials	15,142	14,016	17,600	17,600
Services & Operating	12,385	8,700	17,900	15,856
Capital Outlay	601	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 582,070</b>	<b>\$ 556,255</b>	<b>\$ 576,661</b>	<b>\$ 486,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ (68,642)</b>	<b>\$ (6,990)</b>	<b>\$ (106,661)</b>	<b>\$ -</b>

**PARKING FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
8800	Local Revenues	8818	Parking Fines	43,763	57,265	50,000	5,000
		8852	Rental of Facilities	38,366	27,000	20,000	5,000
		8857	Interest	8,765	-	-	2,000
		8829	Daily Parking	326,505	350,000	300,000	4,000
		8848	Parking Spitter	96,029	115,000	100,000	20,000
			<b>Total Local Revenues</b>	<b>513,428</b>	<b>549,265</b>	<b>470,000</b>	<b>36,000</b>
8900	Transfers In	8994	Transfer in from General Fund	-	-	-	450,000
			<b>Total Revenues &amp; Transfer</b>	<b>513,428</b>	<b>549,265</b>	<b>470,000</b>	<b>486,000</b>
2100	Non-instructional Salaries	2101	Non-Instructional Classified	205,389	207,876	212,520	212,520
		2102	Managers	77,538	81,000	75,684	-
		2114	NI Classified - Educational Inc	2,299	-	-	-
			<b>2100 - Total</b>	<b>285,226</b>	<b>288,876</b>	<b>288,204</b>	<b>212,520</b>
2300	Non-instructional, Other	2303	Hourly Overtime	3,338	-	-	-
		2306	Hourly Temporary	529	-	-	-
		2308	Hourly Substitutes	39,748	-	-	30,000
			<b>Total Classified Salaries</b>	<b>328,841</b>	<b>288,876</b>	<b>288,204</b>	<b>242,520</b>
3220	PERS, Non-instructional	2101	Non-Instructional Classified	43,106	55,547	63,076	43,992
		2102	Managers	13,996	21,644	22,463	-
		2306	Hourly Temporary	96	-	-	-
		2308	Hourly Substitutes	411	-	-	-
			<b>3220 - Total</b>	<b>57,609</b>	<b>77,191</b>	<b>85,539</b>	<b>43,992</b>
3320	OASDHI, Non-instructional	2101	Non-Instructional Classified	12,749	12,888	13,176	13,176
		2102	Managers	4,807	5,022	4,693	-
		2114	NI Classified - Educational Inc	143	-	-	-
		2303	Hourly Overtime	482	-	-	-
		2306	Hourly Temporary	33	-	-	-
		2308	Hourly Substitutes	141	-	-	1,860
			<b>3320 - Total</b>	<b>18,355</b>	<b>17,910</b>	<b>17,869</b>	<b>15,036</b>
3340	Medicare, Non-instructional	2101	Non-Instructional Classified	2,982	3,014	3,082	3,082
		2102	Managers	1,124	1,175	1,097	-
		2114	NI Classified - Educational Inc	33	-	-	-
		2303	Hourly Overtime	113	-	-	-
		2306	Hourly Temporary	8	-	-	-
		2308	Hourly Substitutes	576	-	-	435
			<b>3340 - Total</b>	<b>4,836</b>	<b>4,189</b>	<b>4,179</b>	<b>3,517</b>
3400	Health and Welfare	3446	H&W - Gen	18,000	-	-	-
		3450	Health and Welfare Pymt	120,468	140,327	140,327	142,265
			<b>3400 - Total</b>	<b>138,468</b>	<b>140,327</b>	<b>140,327</b>	<b>142,265</b>
3520	Unemployment, Non-instructional	2101	Non-Instructional Classified	103	104	106	106
		2102	Managers	39	41	38	-
		2114	NI Classified - Educational Inc	1	-	-	-
		2303	Hourly Overtime	4	-	-	-
		2308	Hourly Substitutes	20	-	-	15
			<b>3520 - Total</b>	<b>167</b>	<b>145</b>	<b>144</b>	<b>121</b>
3620	Workers Compensation, Non-inst	2101	Non-Instructional Classified	3,492	3,524	3,613	4,463
		2102	Managers	1,318	1,377	1,286	-
		2114	NI Classified - Educational Inc	39	-	-	-
		2303	Hourly Overtime	132	-	-	-
		2306	Hourly Temporary	9	-	-	-
		2308	Hourly Substitutes	676	-	-	630
			<b>3620 - Total</b>	<b>5,666</b>	<b>4,901</b>	<b>4,899</b>	<b>5,093</b>
			<b>Total Benefits</b>	<b>225,101</b>	<b>244,663</b>	<b>252,957</b>	<b>210,024</b>

<b>PARKING FUND DETAIL</b>							
<b>2020-21 Final Budget</b>							
<b>Object</b>	<b>Object Name</b>	<b>Account</b>	<b>Account Name</b>	<b>2018-19 Actuals</b>	<b>2019-20 Revised Budget</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Final Budget</b>
4500	Non-instructional Supplies	4511	Printing (Blue Prints, Parking	12,842	12,000	16,000	16,000
		4525	Office Supplies	415	516	100	100
		4553	Uniforms (Parking, Athletics)	1,495	1,500	1,500	1,500
4700	Food	4706	Food (Receptions, Special Events)	390	-	-	-
			<b>Total Supplies &amp; Materials</b>	<b>15,142</b>	<b>14,016</b>	<b>17,600</b>	<b>17,600</b>
5100	Personal Services Contracts	5180	Contract Services (includes so	2,039	1,500	3,000	3,000
5200	Travel and Conference	5230	Mileage - Education Center	11	-	-	-
5500	Utilities and Housekeeping	5505	Gasoline & Oil	1,896	1,700	1,000	1,000
		5528	Mobil Phone	2,726	3,500	3,500	3,500
5600	Rents, Leases, and Repairs	5620	Maintenance Agreement	232	-	400	400
		5630	Equipment Repair	5,296	2,000	10,000	7,956
5800	Other Services and Expenses	5804	Miscellaneous/Other Expense	185	-	-	-
			<b>Total Services &amp; Operating</b>	<b>12,385</b>	<b>8,700</b>	<b>17,900</b>	<b>15,856</b>
6400	Capital Equipment	6404	Equipment Purchase - New	601	-	-	-
			<b>Total Capital Outlay</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Expenditures</b>	<b>582,070</b>	<b>556,255</b>	<b>576,661</b>	<b>486,000</b>

## STUDENT CENTER FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19	2019-20	2020-21	2020-21
	Actuals	Revised Budget	Tentative Budget	Final Budget
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	260,226	230,000	262,000	262,000
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 260,226</b>	<b>\$ 230,000</b>	<b>\$ 262,000</b>	<b>\$ 262,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	28,758	28,272	29,478	29,478
Benefits	9,907	21,530	22,395	22,395
Supplies & Materials	2,768	621	500	500
Services & Operating	149,411	155,021	155,521	155,521
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 190,844</b>	<b>\$ 205,444</b>	<b>\$ 207,894</b>	<b>\$ 207,894</b>
<b>Surplus/(Deficit)</b>	<b>\$ 69,383</b>	<b>\$ 24,556</b>	<b>\$ 54,106</b>	<b>\$ 54,106</b>



**STUDENT CENTER FUND DETAIL**

**2020-21 Final Budget**

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
8800	Local Revenues	8822	Student Activities	4,929			
		8843	Building Fee	117,502	100,000	100,000	100,000
		8846	Cafeteria Commission	7,500	15,000	30,000	30,000
		8852	Rental of Facilities	18,878	5,000	-	-
		8857	Interest	4,831	10,000	12,000	12,000
		8869	Bookstore commission	106,586	100,000	120,000	120,000
			<b>Total Revenues</b>	<b>260,226</b>	<b>230,000</b>	<b>262,000</b>	<b>262,000</b>
2100	Non-instructional Salaries	2101	Non-Instructional Classified	28,758	28,272	29,478	29,478
			<b>Total Classified Salaries</b>	<b>28,758</b>	<b>28,272</b>	<b>29,478</b>	<b>29,478</b>
3220	PERS, Non-instructional	2101	Non-Instructional Classified	7,204	7,555	8,749	8,749
3320	OASDHI, Non-instructional	2101	Non-Instructional Classified	1,783	1,753	1,828	1,672
3340	Medicare, Non-instructional	2101	Non-Instructional Classified	417	410	-	-
3400	Health and Welfare	3450	Health and Welfare Pymt	-	11,317	11,317	11,473
3520	Unemployment, Non-instructional	2101	Non-Instructional Classified	14	14	-	-
3620	Workers Compensation, Non-inst	2101	Non-Instructional Classified	489	481	501	501
			<b>Total Benefits</b>	<b>9,907</b>	<b>21,530</b>	<b>22,395</b>	<b>22,395</b>
4500	Non-instructional Supplies	4511	Printing (Blue Prints, Parking	23	121	-	-
		4525	Office Supplies/Food	2,745	500	500	500
			<b>Total Supplies &amp; Materials</b>	<b>2,768</b>	<b>621</b>	<b>500</b>	<b>500</b>
5400	Insurance	5401	Insurance (Deductibles, Studen	17,545	17,545	17,545	17,545
5500	Utilities and Housekeeping	5501	Electricity	30,709	33,474	33,474	33,474
		5502	Natural Gas	13,824	15,000	15,000	15,000
		5503	Water	23,339	25,000	25,000	25,000
		5504	Telephone	5,260	5,260	5,260	5,260
		5506	Waste Disposal	2,573	4,000	4,500	4,500
		5507	Sewage	2,742	2,742	2,742	2,742
		5511	Custodial Services	45,000	45,000	45,000	45,000
5600	Rents, Leases, and Repairs	5630	Equipment Repair	6,389	7,000	7,000	7,000
5800	Other Services	5813	Other Services and Expenses	2,030	-	-	-
			<b>Total Services &amp; Operating</b>	<b>149,411</b>	<b>155,021</b>	<b>155,521</b>	<b>155,521</b>
			<b>Total Expenditures</b>	<b>190,844</b>	<b>205,444</b>	<b>207,894</b>	<b>207,894</b>

## BUILDING FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	209,991	160,000	150,000	150,000
Transfers In	-	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 209,991</b>	<b>\$ 160,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	-	-
Supplies & Materials	-	-	-	-
Services & Operating	245,221	2,160,000	-	-
Capital Outlay	39,949	-	7,764,783	7,764,483
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 285,170</b>	<b>\$ 2,160,000</b>	<b>\$ 7,764,783</b>	<b>\$ 7,764,483</b>
<b>Surplus/(Deficit)</b>	<b>\$ (75,179)</b>	<b>\$ (2,000,000)</b>	<b>\$ (7,614,783)</b>	<b>\$ (7,614,483)</b>

## BUILDING FUND DETAIL

### 2020-21 Final Budget

Object	Object Name	Account	Account Name	2018-19 Actuals	2019-20 Revised Budget	2020-21 Tentative Budget	2020-21 Final Budget
8800	Local Revenues	8822	Other Income	-	-	-	-
8860	Local Interest	8857	Interest	209,991	160,000	150,000	150,000
			<b>Total Local Revenues</b>	<b>209,991</b>	<b>160,000</b>	<b>150,000</b>	<b>150,000</b>
5100	Personal Services Contracts	5145	Contract Services	127,351	400,000	-	-
		5173	Bond Program Mgmt Svc	117,870	1,760,000	-	-
		5180	Contract Services	-	-	-	-
		5186	Contract Serv - Social Science	-	-	-	-
			<b>Total Services &amp; Operating</b>	<b>245,221</b>	<b>2,160,000</b>	<b>-</b>	<b>-</b>
6200	Building Improvements	6205	Heating/Ventilation/Air Condition	-	-	-	-
		6269	New construction	29,010	-	-	-
		6270	Construction	-	-	7,764,783	7,764,483
			<b>6200 - Total</b>	<b>29,010</b>	<b>-</b>	<b>7,764,783</b>	<b>7,764,483</b>
6400	Capital Equipment, New	6404	Equipment	10,939	-	-	-
		6405	Instructional Equipment	-	-	-	-
			<b>6400 - Total</b>	<b>10,939</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Capital Outlay</b>	<b>39,949</b>	<b>-</b>	<b>7,764,783</b>	<b>7,764,483</b>
7300	Transfers Out			-	-	-	-
			<b>Total Expenditures &amp; Transfers Out</b>	<b>285,170</b>	<b>2,160,000</b>	<b>7,764,783</b>	<b>7,764,483</b>

<b>OPEB FUND SUMMARY</b>				
<b>2020-21 Final Budget</b>				
<b>Description</b>	<b>2018-19 Actuals</b>	<b>2019-20 Revised Budget</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Final Budget</b>
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	1,661,770	942,870	116,300	111,000
Transfers In	-	-	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 1,661,770</b>	<b>\$ 942,870</b>	<b>\$ 116,300</b>	<b>\$ 111,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	-	-	942,870	-
Supplies & Materials	-	-	-	-
Services & Operating	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 942,870</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,661,770</b>	<b>\$ 942,870</b>	<b>\$ (826,570)</b>	<b>\$ 111,000</b>

<b>OPEB FUND DETAIL</b>							
<b>2020-21 Final Budget</b>							
<b>Object</b>	<b>Object Name</b>	<b>Account</b>	<b>Account Name</b>	<b>2018-19 Actuals</b>	<b>2019-20 Revised Budget</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Final Budget</b>
8800	Local Revenues	8813	OPEB	111,485	110,850	75,000	75,000
		8857	Interest	9,740	-	36,000	36,000
		8882	Other Post Emp Benefits	1,535,955	826,720	-	-
		8860	Interest	4,590	5,300	5,300	-
			<b>Total Revenues</b>	<b>1,661,770</b>	<b>942,870</b>	<b>116,300</b>	<b>111,000</b>
3400	Health and Welfare	3457	Other Post Emp Benefits	-	-	942,870	-
			<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>942,870</b>	<b>-</b>

## WORKERS COMPENSATION FUND SUMMARY

### 2020-21 Final Budget

Description	2018-19	2019-20	2020-21	2020-21
	Actuals	Revised Budget	Tentative Budget	Final Budget
<b>Revenues</b>				
Federal Revenue	\$ -	\$ -	\$ -	\$ -
State Revenue	-	-	-	-
Local Revenue	75,130	28,600	20,000	7,000
Transfers In	150,000	180,282	-	-
<b>Total Revenues &amp; Transfers</b>	<b>\$ 225,130</b>	<b>\$ 208,882</b>	<b>\$ 20,000</b>	<b>\$ 7,000</b>
<b>Expenditures</b>				
Academic Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-
Benefits	(708)	-	-	-
Supplies & Materials	-	-	-	-
Services & Operating	240,710	230,282	230,282	-
Equipment	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 240,002</b>	<b>\$ 230,282</b>	<b>\$ 230,282</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ (14,872)</b>	<b>\$ (21,400)</b>	<b>\$ (210,282)</b>	<b>\$ 7,000</b>

## WORKERS COMPENSATION FUND DETAIL

### 2020-21 Final Budget

Object	Object Name	Account	Account Name	2018-19	2019-20	2020-21	2020-21
				Actuals	Revised Budget	Tentative Budget	Final Budget
8800	Local Revenues	8822	Other Income	73,426	26,800	18,000	5,000
		8857	Interest	603	1,800	2,000	2,000
8860	Local Interest	8860	Unspecified	1,101	-	-	-
			<b>Total Local Revenue</b>	<b>75,130</b>	<b>28,600</b>	<b>20,000</b>	<b>7,000</b>
8900	Other Revenue	8998	Transfer in from Self Insurance	150,000	180,282	-	-
			<b>Total Transfers In</b>	<b>150,000</b>	<b>180,282</b>	<b>-</b>	<b>-</b>
			<b>Total Revenues &amp; Transfers In</b>	<b>225,130</b>	<b>208,882</b>	<b>20,000</b>	<b>7,000</b>
3400	Health and Welfare	3452	Reinsurance Abatement	(708)	-	-	-
5100	Personal Services Contracts	5180	Contract Services	240,710	230,282	230,282	-
			<b>Total Expenditures &amp; Transfers Out</b>	<b>240,002</b>	<b>230,282</b>	<b>230,282</b>	<b>-</b>

## All FUNDS SUMMARY

### 2020-21 Final Budget

Description	General Fund Unrestricted	General Fund Restricted	Child Development	Capital Outlay	Self Insurance	Parking	Student Center	Building	OPEB	Work Comp	Total
<b>Revenues</b>											
Federal Revenue	\$ 10,300	\$ 2,535,488	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,573,788
State Revenue	18,380,292	7,284,030	362,654	1,325,066	-	-	-	-	-	-	27,352,042
Local Revenue	26,594,380	732,724	175,000	23,000	7,156,355	36,000	262,000	150,000	111,000	7,000	35,247,459
Transfers In	-	69,583	100,000	-	-	450,000	-	-	-	-	619,583
<b>Total Revenues &amp; Transfers</b>	<b>\$ 44,984,972</b>	<b>\$ 10,621,825</b>	<b>\$ 665,654</b>	<b>\$ 1,348,066</b>	<b>\$ 7,156,355</b>	<b>\$ 486,000</b>	<b>\$ 262,000</b>	<b>\$ 150,000</b>	<b>\$ 111,000</b>	<b>\$ 7,000</b>	<b>\$ 65,792,872</b>
<b>Expenditures</b>											
Academic Salaries	\$ 15,784,047	\$ 2,680,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,464,495
Classified Salaries	7,720,685	1,779,470	337,589	-	-	242,520	29,478	-	-	-	10,109,742
Benefits	13,065,553	1,909,898	153,830	-	-	210,024	22,395	-	-	-	15,361,700
Supplies & Materials	555,961	489,900	28,200	-	-	17,600	500	-	-	-	1,092,161
Services & Operating	7,034,038	1,455,108	111,452	162,434	7,752,170	15,856	155,521	-	-	-	16,686,579
Capital Outlay	205,105	79,300	-	1,930,917	-	-	-	7,764,483	-	-	9,979,805
Transfers Out	619,583	2,168,233	-	-	-	-	-	-	-	-	2,787,816
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 44,984,972</b>	<b>\$ 10,562,357</b>	<b>\$ 631,071</b>	<b>\$ 2,093,351</b>	<b>\$ 7,752,170</b>	<b>\$ 486,000</b>	<b>\$ 207,894</b>	<b>\$ 7,764,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,482,298</b>
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ 59,468</b>	<b>\$ 34,583</b>	<b>\$ (745,285)</b>	<b>\$ (595,815)</b>	<b>\$ -</b>	<b>\$ 54,106</b>	<b>\$ (7,614,483)</b>	<b>\$ 111,000</b>	<b>\$ 7,000</b>	<b>\$ (8,689,426)</b>
Beginning Fund Balance 7/1/19	\$ 8,611,828	\$ (1)	\$ 123,392	\$ 1,140,353	\$ 3,738,779	\$ 220,101	\$ 766,230	\$ 8,763,107	\$ 2,238,020	\$ 95,727	\$ 25,697,536
2019-20 Revised Budget Surplus/(Deficit)	6,602	204,905	(78,523)	84,365	-	(6,990)	24,556	(2,000,000)	942,870	(21,400)	(843,614)
Estimated Beg. Fund Balance 7/1/20	\$ 8,618,430	\$ 204,904	\$ 44,869	\$ 1,224,718	\$ 3,738,779	\$ 213,111	\$ 790,786	\$ 6,763,107	\$ 3,180,890	\$ 74,327	\$ 24,853,922

# FIDUCIARY FUNDS SUMMARY

## 2020-21 Final Budget

Description	Scholarship & Loan	Trust Funds	ORR Estate	Associated Students	Student Financial Aid	Total
<b>Total Revenues &amp; Transfers</b>	\$ 3,500,000	\$ 2,600,000	\$ 8,000	\$ 75,000	\$ 7,100,000	\$ 13,283,000
<b>Total Expenditures &amp; Transfers</b>	\$ 3,500,000	\$ 2,600,000	\$ 8,000	\$ 75,000	\$ 7,100,000	\$ 13,283,000
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -