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SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT

SAN DIEGO  
CITY COLLEGE

SAN DIEGO  
MESA COLLEGE

SAN DIEGO  
MIRAMAR  
COLLEGE

SAN DIEGO  
CONTINUING  
EDUCATION



2018-2019 ADOPTED BUDGET

SAN DIEGO COMMUNITY COLLEGE DISTRICT  
3375 Camino del Rio South, San Diego, CA 92108-3883



## SAN DIEGO COMMUNITY COLLEGE DISTRICT

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### ADMINISTRATION

DR. CONSTANCE M. CARROLL  
Chancellor

District Office  
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San Diego, CA 92108

### COLLEGE ADMINISTRATORS

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1313 Park Boulevard, San Diego, CA 92101

Dr. Pamela T. Luster  
President, Mesa College  
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Dr. Patricia Hsieh  
President, Miramar College  
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Dr. Carlos O. Turner Cortez  
President, Continuing Education  
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### DISTRICT OFFICE ADMINISTRATORS

Dr. Bonnie Ann Dowd  
Executive Vice Chancellor,  
Business and Technology Services

Dr. Lynn Neault  
Vice Chancellor,  
Student Services

Dr. Stephanie Bulger  
Vice Chancellor,  
Instructional Services

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Vice Chancellor,  
Facilities Management

Will Surbrook  
Vice Chancellor,  
Human Resources

## 2018-2019 BUDGET PLANNING & DEVELOPMENT COUNCIL

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Nancy Lane

Manager, Fiscal Services | Business and Technology Services, District Office

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Controller | Business and Technology Services, District Office

Bonnie Ann Dowd, Chair

Executive Vice Chancellor | Business and Technology Services, District Office

## TABLE OF CONTENTS

Chancellor’s Message

### EXECUTIVE SUMMARY

Narrative Summary  
 District Budget All Funds  
 Summary of Total District Budget  
 Interfund and Intrafund Transfers

### GENERAL FUND UNRESTRICTED

#### GFU Continuous & One-Time

1 General Fund Unrestricted Description  
 2 General Fund Unrestricted Revenues  
 3 General Fund Unrestricted Inter/Intra Transfers  
 4-5 Total General Fund Unrestricted Budget and Actuals  
 6-17 Allocations by Campus

### GENERAL FUND RESTRICTED

18-20 Revenue Sources by Grant  
 21-22 Total General Fund Restricted Budget and Actuals  
 23-32 Allocations by Campus

### OTHER FUNDS

33-36 Child Development Fund  
 37-39 Other Special Revenue Funds  
 40-42 Capital Projects Fund  
 43-45 Proposition “S”  
 46-48 Proposition “N”  
 49 ABSO Enterprise Funds  
 50 Other Enterprise Fund  
 51-52 All Enterprise Funds  
 53-55 Internal Services Fund  
 56-58 Associated Students Fund  
 59-61 Student Representation Fee Trust Fund  
 62-64 Student Financial Aid Funds  
 65-67 Scholarship and Loan Funds  
 68-72 Trust and Agency Funds  
 73 Retiree Health Trust Fund

### RESOLUTIONS

74 Authorization for Transfers  
 75 GANN Limit



## SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South  
 San Diego, California 92108-3883  
 619-388-6500  
 CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

*Office of the Chancellor*  
 619-388-6957

September 13, 2018

### CHANCELLOR'S MESSAGE

The San Diego Community College District's 2018-19 Adopted Budget was developed through a collaborative process, which began with a 2018-19 Preliminary Budget in April, followed by a 2018-19 Tentative Budget in June. The state requires governing board approval of a tentative and adopted budget each year. However, in the interest of ensuring transparency, the San Diego Community College District also prepares a preliminary budget in early spring after the release of the governor's initial state budget proposal. All three budget development processes are widely communicated and involve the Board of Trustees; the Chancellor and Chancellor's Cabinet; the District's Budget Planning and Development Council; the District Governance Council; and other individuals and groups representing the administration, faculty, classified professionals, and student leadership of the Colleges, Continuing Education, and the District Office.

The California Budget for 2018-19, which was signed into law on June 27, 2018, included \$1.7 billion for the constitutionally mandated contribution to the state's "Rainy Day Fund." In addition, if an optional payment of \$2.6 billion is made, it will be held in the new "Budget Deficit Savings Account" until May 2019, and would bring the "Rainy Day Fund" to \$13.8 billion by July 2019. The enacted budget also included a new "Safety Net Reserve Fund" to provide \$200 million to help pay for future health and welfare programs in the event of a recession. The two new reserve funds have fewer restrictions than the "Rainy Day Fund," giving the state more spending flexibility. The enacted 2018-19 state budget continues Governor Brown's efforts to build budget reserves for future economic downturns, which has been a hallmark of his annual budgets throughout his tenure.

The 2018-19 Budget once again represents a significant investment in the state's public higher education segments and the students of California. The Budget includes total funding of \$34.3 billion (\$19.2 billion in General Fund and local property tax and \$15.1 billion in other funds) for all higher education entities in 2018-19. Since 2011, the state has made significant investments in the California community colleges through growth of \$2.6 billion in the Proposition 98 General Fund. The state has also made significant investments to improve student success providing \$285 million for the Student Success and Support program; to provide education planning services for matriculated students; and, \$155 million to mitigate disproportionate impacts on access and achievement for underrepresented students. The enacted state budget integrates these programs and the Student Success for Basic Skills Program in order to provide enhanced flexibility in support of students while eliminating equity gaps and to support the implementation of guided pathways programs that will provide students clear pathways to complete their degrees and other educational goals.

The 2018-19 state budget implements two major changes impacting all 72 community college districts. The first is a new funding formula called the "Student Centered Funding Formula." The second is the addition of a California Online Community College District bringing the total number of districts to 73 and colleges to 115. The 2018-19 Budget includes \$523 million to implement a new funding formula for community colleges that replaces a decades-old community college apportionment formula, which provided funding based on the number of full-time equivalent students (FTES) enrolled each semester. The state budget's new Student Centered Funding

Formula provides funding to districts based on three basic factors: overall enrollment, enrollment of low-income students, and performance outcomes tied to specific metrics, including completion of a degree or certificate. The new funding formula was put into place as of July 1, 2018 and will be fully implemented over three fiscal years. In 2018-19, 70 percent of state funding will be distributed based upon student enrollment, 20 percent based on enrollment of low-income students, and 10 percent based on student success metrics. The 70 percent funding for enrollment will be reduced each year until 2020-21, when 60 percent will be based on enrollment, 20 percent tied to serving low-income students, and 20 percent based on student success metrics. The new funding formula is a major paradigm shift to which all community college districts are presently adjusting.

The Online Community College District (the OCCD) was established under the governance of the Board of Governors of the California Community Colleges. The OCCD shall establish the Online Community College, which includes the creation of an organized system of accessible, flexible, and high-quality online course content, courses and programs focused on providing credible certification, credentials, and degrees compatible with the vocational and educational needs of Californians who are not currently accessing higher education. The 2018-19 Budget included \$100 million in one-time funding and \$20 million in ongoing funding for the creation of the OCCD and its college. The precise relationship of this entity to local community college online programs is still being determined.

The 2018-19 Budget enacted by the state is a balanced budget. However, as in recent years, it remains precariously balanced due to numerous ongoing uncertainties related to global, national, and state economic conditions. It also may be affected by the need to address hundreds of billions of dollars in liabilities for deferred maintenance for aging infrastructure, retiree health care benefits for state employees, and other future pension benefits and revenue uncertainties. These are critical issues, which will continue to be addressed as a result of the passage of Proposition 55 in November 2016, which provided a twelve-year extension of the temporary tax on personal income tax earnings of \$250,000 or more as first enacted in 2012 under Proposition 30. Half of the funding from personal income tax will go to schools and community colleges, with the remaining funds supporting state Medi-Cal costs and addressing state debt.

The San Diego Community College District's Adopted Budget for 2018-19 of \$675 million consists of \$448 million in general unrestricted and restricted funds and \$227 million in other general funds, representing a \$51.5 million decrease in all funds as compared to 2017-18. The District's General Fund (unrestricted and restricted) increased by \$12.8 million primarily due to an increase in restricted revenues. Other funds decreased by \$64.2 million mainly due to a \$69.2 million decrease in Propositions S and N funds as a result of the completion of capital construction projects throughout the District and an increase of \$8.1 million in Student Financial Aid.

General fund unrestricted apportionment revenue increased by \$6.5 million for a total of \$255 million or 94% of total general fund unrestricted revenue. This is in part due to increases in funding under the new Student Centered Funding Formula (SCFF). The total apportionment revenue increase under SCFF is \$9.0 million or 3.69%, which includes a state cost-of-living adjustment (COLA) of 2.71%, to offset ever-increasing operating costs. In addition, the District anticipates receiving state funding of \$5 million for the state's Strong Workforce Initiative to continue to support Career and Technical Education course offerings at the District. The District's 2018-19 Budget also includes \$1.1 million in one-time state funding for the replacement of instructional equipment and scheduled maintenance for improvements to existing District facilities.

The new Student Centered Funding Formula (SCFF) was implemented as of July 1, 2018, provided districts very little lead time to shift from a 100% FTES funded system to a 70% FTES funded system in 2018-19, and requires a major change for all 72 districts. The budget accompanying this message will require the District to change its scheduling and student

enrollment plans as of the intersession, spring, and summer 2019 semesters because fall scheduling had already been concluded months before notification from the state system office regarding the SCFF impact on the District and class offerings were based upon planning completed under the former funding model. Districts throughout the system have voiced concern about the SCFF, particularly with regard to the speed in which the transition to a new funding model occurred with little to no guidance or simulations to assist districts with how to shift 30% of its revenue to an outcomes and equity based focus in the first of a three-year transition.

Another significant change for the District is that in November 2017 Standard and Poor's upgraded the District bond rating to "AAA," the highest bond rating for any industry. The upgrade by Standard and Poor's saved local taxpayers nearly \$80 million in outstanding debt against Proposition S and Proposition N capital projects bonds for facilities improvements throughout the District. The District's 2018-19 Budget reflects a decrease of \$69.2 million as compared to 2017-18 in the Propositions S and N budgets due to the fact that expenditures of bond funds have been made to complete projects. The District has made great progress in completing all of the construction projects identified in the District's Facilities Master Plan and authorized under Proposition S, General Obligation Bonds, 2002 Election; and Proposition N, General Obligation Bonds, 2006 Election. The vast majority of construction projects currently in progress or completed, are LEED-certified, sustainable buildings, which provide state-of-the-art equipment to allow the District to provide excellent education and services for students.

I am extremely pleased with the District's many accomplishments in response to community needs. I am pleased that the governor and state legislators continue to recognize the importance of community colleges to the state's economic well-being. It is also encouraging to see the state's economy continue to improve. Therefore, I am pleased to recommend the approval of the 2018-19 Adopted Budget for the San Diego Community College District. The budget, presented for your consideration, ensures that the District will continue to meet its financial obligations, continue to serve as many students as possible, and continue to remain fiscally solvent and viable.

I also wish to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget characterized by both accountability and a positive investment in the quality and availability of programs and services to the students and the community of San Diego.

Constance M. Carroll, Ph.D.  
Chancellor

## 2018-19 San Diego Community College District Adopted Budget

### Budget Parameters and Priorities

The Board of Trustees is committed to maintaining the on-going fiscal stability of SDCCD by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assure achievement of the mission of SDCCD. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's 2018-19 Adopted Budget have been made with this core mission in mind and to provide the Colleges, Continuing Education, District Support Services, and District Office Divisions with adequate budget as funded by the state in support of planning efforts and all internal and external contractual obligations.

The District allocates available resources based upon apportionment funding provided by the state. For decades, community college districts have been funded by the state on a FTES (full-time-equivalent students) enrollment basis, base apportionment allocation to each district by size of and number of colleges, and the number of approved education centers as a multi-college district in its annual budget development process. The state's projected apportionment revenue based upon FTES assigned to the District along with any potential growth FTES was used to determine the District's FTES target in any given budget year, which was then allocated based upon each institution's FTES targets converted to FTEF (full-time-equivalent-faculty) in order to achieve the state and District's FTES targets in any given budget year.

As of 2018-19 how community colleges will be funded by the state has significantly changed. After a difficult year of discussions and limited details being provided to districts, a new funding formula was signed by the Governor as part of the state's 2018-19 Budget. The new funding formula, called the "Student Centered Funding Formula" (SCFF) has moved funding for community colleges from an access based model to a model that continues to fund a portion of state funding in 2018-19 based upon enrollment access; however, shifts 30% of the funding being tied to a "performance-based" funding model. Instead of funding community college districts primarily on the basis of enrollment i.e., full-time equivalent students (FTES), 30% in 2018-19 and 40% by 2020-21 of funding formally received by districts for FTES enrollment will now be funded based upon achieving specific student outcomes. The new SCFF model is as follows:

- 70% FTES (will reduce to 65% in 2019-20 and 60% in 2020-21)
- 20% Supplemental/Equity outcomes (e.g., students' financial needs)
- 10% Student Success/Outcomes based (e.g., associate degrees, certificates, transfer rates, completion rates in transfer-level English and mathematics, etc.) The percentage for this outcomes component will increase to 15% in 2019-20 and ultimately to 20% in 2020-21).

What this means is that SDCCD enrollment targets used in the past that emphasized growth will now shift to a model that is based upon fewer class offerings than originally planned in the 2018-19 intersession, spring, and summer sessions that will produce a higher average class size. It will also mean that enrollment planning based upon data that address equity factors and



student success outcomes metrics will drive the District's ability to earn revenue that had been previously funded on an enrollment access methodology and the ability to grow that revenue will require further study and conversations about addressing the equity factors and student success outcomes metrics.

The SCFF apportionment funding represents the primary source of revenue to San Diego City, Mesa and Miramar colleges and San Diego Continuing Education to cover contract and adjunct faculty compensation costs. All contract staff is included in each institutions budget allocation; as well, as funding is provided to each for discretionary operating costs based on a per FTES dollar amount. Each of the colleges and Continuing Education are responsible to develop their institution's annual budget based upon the state dollars that have been allocated to each of them in support of achieving each institution's strategic planning goals and objectives.

The speed in which the new SCFF model was implemented system-wide and the lack of state simulations, guidance and timely information made 2018-19 budget development for all 72 districts quite challenging. State budget workshops where some information was provided were not held until August 13<sup>th</sup> in the north and August 15<sup>th</sup> in the south, which was a month and a half into the fiscal year, which began on July 1, 2018, the effective date of the new SCFF methodology.

It continues to be the intent of the District to not engage in actual deficit spending and as such, budgets are developed on the basis of realistic projected annual revenues and related anticipated expenditures. The SCFF model has made it difficult for the District to avoid deficit budgeting. Actual apportionment revenue from the state will not be known until February 2019 for 2017-18 and our first glimpse of 2018-19 revenue will be provided by the State Chancellor's office at the same time, which is four months before the fiscal year ends on June 30. To avoid deficit spending, the District will remain fiscally prudent with regard to expenses; use ending General Fund Unrestricted balance from 2017-18, which became the beginning General Fund Unrestricted balance for 2018-19; and, available reserves to ensure fiscal solvency throughout the upcoming year.

#### FTES Targets Used to Develop the Budget

The FY 2017-18 Apportionment Attendance Report (also referred to as the 320 Report) was filed with the State Chancellor's office in April 2018 stating the District's actual credit FTES as 35,219 and Non-credit FTES (CDCP and regular) as 8,103 for a total of 44,221 FTES. The District's Base FTES for FY 2017-18 was 43,521 FTES.

Under the SCFF model, the District's FTES target for FY 2018-19 has been established at 40,004 FTES and is broken down as credit, CDCP non-credit (Career Development, College Preparation) and "regular" non-credit at the funding rates listed below:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	32,597	\$3,727
CDCP Non-Credit FTES	6,016	\$5,457
Non-Credit FTES	<u>1,391</u>	\$3,347
Total FTES Target	40,004	

### Budget Assumptions Used to Develop the District's Budget

- Cost of Living (COLA) of 2.7% or \$6.6 million, which will be addressed in accordance with the RAF with all employee units.
- Base Apportionment increase of \$2.4 million in addition to the COLA and provided to assist with transition to SCFF funding formula, which will also be addressed in accordance with the RAF with all employee units.
- Physical Plant and Instructional Support funding of \$28.5 million representing the District's share of the \$1.1 million in the state budget.
- Mandated claims option of \$28 per FTES, which is anticipated to provide \$1.1 million to the District in lieu of actually submitting claims for various mandated programs.
- Maintain the per FTES discretionary rate of \$100 per FTES to support campus operations.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated in accordance with the RAF agreement.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- General Fund Unrestricted ending fund balance from FY 2017-18 and other set-asides and reserves will be used to offset any structural budget deficits.

The FY 2018-19 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using FY 2017-18 ending fund balance, available reserves and prudent fiscal management to ensure fiscal stability. In the sections to follow in this summary, some high-level information is being provided with further details included throughout the Adopted Budget book.

### General Fund Unrestricted Revenue

Generally speaking, budget deficits are a direct result of conservative revenue and anticipated expense to earn that revenue. Even with the new funding formula for all community colleges state apportionment revenue earned and funded is dependent upon what occurs at all 72 community college districts in any given fiscal year. A district's final apportionment revenue for any fiscal year is unknown until approximately eight months after a fiscal year ends. Therefore, significant risk exists if budgeted revenues are over estimated and then unrealized. A fiscally sound approach for budgeting revenue is to avoid overestimating revenue.

As previously discussed, revenue for FY 2018-19 has been projected based upon the FTES target of 40,004 under the new "Student Centered Funding Formula", which continues to have many unanswered questions as to actual impact on the system and each of the 72 districts in the system. The SCFF is to be implemented over a 3 year period and provides a three-year "hold harmless" option for all 72 districts that ensures a district will earn in each of the three years until full implementation of the SCFF their 2017-18 final "Total Computational Revenue" adjusted for annual COLAs.

In addition, other revenue included in the budget has been projected based upon trends identified in the prior fiscal year’s actual revenue earned and received.

Following is a comparison of revenue by source in the Unrestricted General Fund, including the Board Designated CalSTRS/PERS reserve, for FY 2018-19 projected revenues as compared to revenue in the FY 2017-18 Adopted Budget:

FY 2018-19 compared to FY 2017-18 Adopted Budget Revenues

<b>Revenues</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>Change Over/(Under)</b>
Apportionment	\$ 242,050,004	\$ 161,196,938	\$ (80,853,066)
Base Allocation	6,596,708	20,231,244	13,634,536
Special Admit		5,456,673	5,456,673
Supplmental Allocation		46,097,959	46,097,959
Student Success Allocation		22,150,695	22,150,695
Lottery	6,457,142	6,342,604	(114,538)
Mandated Cost Reimbursement	1,238,356	1,176,112	(62,244)
Enrollment Fee	503,742	503,742	-
Apprenticeship	255,000	418,676	163,676
Interest	500,000	1,300,000	800,000
Non-Residential Tuition	5,400,000	5,400,000	-
Student Fees	206,000	212,000	6,000
Other Local Revenue	600,000	523,000	(77,000)
Part Time Faculty Compensation		1,022,670	1,022,670
Budget Adjustments TBD	21,367,509	33,195,310	11,827,801
Beginning Balance	25,388,781	6,565,629	(18,823,152)
<b>Total</b>	<b>\$ 310,563,242</b>	<b>\$ 311,793,252</b>	<b>\$ 1,230,010</b>

The Beginning Fund Balance for FY 2018-19 and required set-asides consist of the following:

<b>2018-19 Unrestricted Beginning Fund Balance</b>	<b>\$ 6,565,629</b>
<b>Uses of Beginning Fund Balance:</b>	
Prior Year Encumbrances-Colleges and CE	224,200
Carry over One Time Ending Balance Funds-College and CE	889,927
Districtwide One Time Funding	1,694,142
Board Designated CalSTRS/PERS Reserve (as of June 2018)	12,029,021
<b>Total</b>	<b>\$ 14,837,290</b>

**General Fund Unrestricted Expenditures**

Budgeted expenses are projected based upon what is known at the beginning of a fiscal year; therefore, expenses are subject to change as a year progresses and actual expenses are incurred. A fiscally sound approach for budgeting expenses is to estimate costs to include a limited amount of built-in excess. This type of budgeting approach with regard to revenues and expenses may result in a structural budget gap. However, by year-end any structural budget gap will likely completely disappear or be significantly reduced as a result of unexpended operating costs or receipt of additional revenues when final apportionment revenue is provided by the state.

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. Through the District’s utilization of its Unrestricted General Fund balance, prudent spending, other reserves, and set-asides, which are all closely monitored, the District will continue to remain fiscally sound and able to support student demand throughout the District.

**FY 2017-18 Adopted Budget as compared to FY 2018-19 Adopted Budget Revenues**

<b>Expenditures</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>Change Over/(Under)</b>
Academic Salaries	\$ 107,983,398	\$ 111,664,808	\$ 3,681,410
Classified Salaries	64,771,812	68,792,057	4,020,245
Benefits	65,383,719	70,128,094	4,744,375
Supplies & Materials	4,277,919	4,519,782	241,863
Other Operating Expense	24,788,713	26,570,075	1,781,362
Capital Outlay	3,058,285	3,094,712	36,427
Other Outgoing	3,578,527	4,689,163	1,110,636
Set-asides	36,720,869	22,334,561 <sup>1)</sup>	(14,386,308)
<b>Total</b>	<b>\$ 310,563,242</b>	<b>\$ 311,793,252</b>	<b>\$ 1,230,010</b>

1) Includes the Board Designated CalSTRS/PERS Reserve

The committed set-asides to be addressed in the Ending Fund Balance for FY 2018-19 are as follows:

<b>2018-19 Committed Set-asides</b>	<b>\$ 22,334,561</b>
<b>Uses of Committed Set-asides:</b>	
Set-aside to fill vacant classroom positions at campuses	3,077,105
Set-aside for COLA (RAF)	5,667,718
Board Designated CalSTRS/PERSreserve (as of June 2018)	12,029,021
Mandated Cost Option	1,176,112
Apprenticeship (Reserve)	384,605
<b>Total</b>	<b>\$ 22,334,561</b>

## Long-Term Obligations

Under the prior state funding model for community colleges, the District was focused on FTES growth. Unfortunately, one of the challenges for all community colleges is that in good economic times, student enrollment declines with students taking less class sections as they pursue employment opportunities. Conversely, during bad economic times, students flock to campuses and districts, which receive less state funding due to lower state revenues being realized. Compounding the 2018-19 budget development efforts is the haste in which the new SCFF model was implemented and the lack of timely guidance and information being provided. Due to a strong state economic situation and the District's enrollment management planning efforts to achieve FTES growth, class sizes have shrunk resulting in lower than ideal productivity rates being achieved in order to earn FTES growth. Consequently, the last two years it has cost the District more to earn FTES revenue and in 2017-18, the District did not earn its FTES targets, which resulted in excess expenses and revenues coming in lower than had been projected. Both of these situations resulted in a significant decline in General Fund Unrestricted balance, which impacted General Fund Unrestricted reserves.

A budget is an annual authorization to spend within an anticipated level of resources (i.e. revenues) anticipated to be earned and received. A balanced budget ensures that the annual obligations will be addressed. However, it does not address long-term obligations. Therefore, in support of the District's commitment to remain fiscally stable and follow sound fiscal management, steps have and will continue to be taken to address obligations that will impact the District beyond any one single fiscal year's budget.

Following are the two major long-term obligations of the District that will impact operations well beyond the FY 2018-19 Adopted Budget:

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

The District provides medical benefits to its retirees through the Kaiser HMO and four United Healthcare options as well as their Medicare equivalents for Medicare eligible retirees. Dental benefits are provided through Delta Dental. The District's share of retiree premium depends on classification, age, years of service and the applicable cap, which is equal to the Kaiser HMO active composite rate in a fiscal year. In order to receive the post-employment medical benefits, the employee must be eligible to retire from the applicable retirement system (CalPERS or CalSTRS). The District offered lifetime benefits to management employees up until April 1989, when the benefit was discontinued. Lifetime benefits are currently provided only to current employees in a management position prior to the 1989 cutoff date. Currently there is one active management employee at the District eligible for lifetime benefits.

Under GASB 43 and 45, the District was required to obtain actuarial valuations of its retiree health benefits program at least once every two years. GASB 74 and 75 replaced GASB 43 and 45 and requires the District to obtain actuarial valuation on an annual basis. The latest actuarial liability for current and future retirees, as of July 1, 2015, is \$34,601,454, which represents the present value of all benefits expected to be paid by the District for its current and future retirees. The District has an actuarial study currently underway which is compliant with the new GASB 74 and 75 requirements and is scheduled for completion in FY 2018-19.

On June 26, 2006, the District contributed \$11 million to the Community College League of California – Joint Powers Authority (CCLC-JPA) and adopted a goal of fully funding the plan by allowing the funds to grow with interest until it is sufficient to pay all future retiree benefit obligations. As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) has grown to \$20,293,344.

- **District’s Pension Obligations**

Employee pension benefits are funded by three sources: the state’s general fund, the covered employee’s contribution and the District’s contribution. There are two state pension systems that District employees are part of – the California State Teachers Retirement System (CalSTRS) and Public Employees Retirement System (CalPERS).

Any change to the CalSTRS costs paid by the state, employee, and employers may only be done by legislative action. AB1469, which passed in 2013, provided the CalSTRS Board with the authority to increase the employer contribution rate of 8.25% for employees covered under STRS to 19.10% over the next seven years. Each year beginning in FY 2013-14, the employer contribution rate will increase until arriving at the 19.10% in FY 2020-21. The CalSTRS employer contribution rate of 8.25% in FY2013-14 is now 16.28% in FY 2018-19, which nearly doubles the employer contribution rate, resulting in a \$2.5 million expense increase.

Conversely, the CalPERS Board has complete authority to adjust its contribution rates annually, which it did in 2014 and again in 2017. The CalPERS employer contribution rate in FY 2013-14 was 11.44% and is anticipated to increase to 20.40% by FY 2019-20. For FY 2018-19, the contribution rate is 18.06% resulting in a \$2.0 million expense increase for the CalPERS employer contributions required to fund the long-term obligation based upon FY2013-14 salaries.

The employer contribution rates for CalSTRS and CalPERS that the District will be responsible for by FY 2020-21 is estimated at \$29 million a year, which will be more than double what the District’s expenses for CalSTRS and CalPERS were in FY 2013-14.

At its January 2016 meeting, the District’s Board of Trustees established a “Designated CalSTRS and CalPERS Board Reserve” to assist with addressing the employer contribution rate increases projected through FY 2020-21. Working with collective bargaining and meet and confer employee units, resources were identified and placed into the Board Designated Reserve account. The balance in the Designated CalSTRS and CalPERS Board Reserve as of June 30, 2018 is \$12,029,021.

#### **Future Budget Development Considerations**

- **Internal**

Future Prop S and N continuous operating costs will impact annual budgets. The District has made a sound fiscal management decision by entering into long-term (in most cases 99 years) lease agreements for property no longer being used by the District. The annual lease revenues to be received by the District in FY 2018-19 are projected at \$1.4 million, which will assist with offsetting the increased maintenance and operation costs associated with the capital

construction projects under Proposition S and Proposition N that have been underway at the District since 2002.

Until PeopleSoft is fully implemented in FY 2018-19, the District will continue to incur costs for its new ERP PeopleSoft system along with its legacy systems, ISIS and SAM, which support instruction and student service administrative operations, which are currently projected at \$3.0 million for annual license and maintenance fees. Additionally, functional and technical consultants with strong PeopleSoft knowledge and experience have been engaged to support the District's Information Technology Services and Student Services staff during the implementation process. The consulting operating costs will be eliminated shortly after "go live" and vacant positions are filled which will result in a net decrease in expenses. The company engaged to implement the PeopleSoft ERP system continues to be funded by Proposition S.

- **External**

All 72 districts are dependent upon the economic conditions of the state and the nation along with any uncertainties that may arise due to changes in state or federal policy or implementation of policies, which could impact the state's budget in either direction – by hundreds of millions or even billions of dollars. California's long-term funding plans and revenues are always subject to revision, which makes it difficult for districts to do long-term planning.

Governor Brown continues to recommend that districts/colleges focus on addressing long-term obligations such as OPEB (Other Post-Employment Benefits) and the projected increases to the employer contribution rates to fund CalSTRS and CalPERS pension obligations. The Governor also continues to urge fiscal restraint and advises all districts and state agencies to prepare for the next recession, which he believes is long overdue and would result in an economic downturn, and possibly a big stock market decline. Clearly, no one can definitely predict when or how severe a recession might occur; however, preparation must continue to be a part of the District's annual fiscal planning to ensure the fiscal solvency of the District, for our state and local taxpayers, and for the exceptional faculty and staff that support our students in achieving their educational goals.

## DISTRICT BUDGET ALL FUNDS

The District's 2018-2019 Adopted Budget of \$679 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2018-2019 Adopted Budget is approximately \$47.5 million less than the 2017-2018 Adopted Budget. This is primarily due to the net increases of \$1.2 and \$11.5 million in the General Fund Unrestricted and Restricted respectively and \$69.3 million decrease in the Proposition S & N Funds. With regards to the other funds, there were increases of \$8.2 million in the Student Financial Aid Fund, \$3.7 million in the Internal Services Fund, \$3.3 million in the Enterprise Fund, and \$1.3 million on the Retiree Benefit Trust Fund. Additionally, there was a net decrease of: \$7.4 million in the Capital Outlay Project Fund. It should be noted that included in the Restricted Funds are only those programs that have been identified as of adoption for continued funding in 2018-2019. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2018-2019 year progresses. The table below provides a summary of these funds in comparison with the 2017-2018 Adopted Budget.

	2017-18 Total Budget Adopted	2018-19 Total Budget Adopted	Changes Over/Under
<b>General Funds</b>			
General Fund Unrestricted	310,563,242	311,793,252	1,230,010
General Fund Restricted	124,408,032	135,913,453	11,505,421
<b>Total General Funds</b>	<b>434,971,274</b>	<b>447,706,705</b>	<b>12,735,431</b>
<b>Other Funds</b>			
Child Development Fund	2,065,327	2,358,414	293,087
Other Special Revenue Fund	1,883,932	1,936,434	52,502
Capital Outlay Projects Fund	34,746,709	27,361,090	(7,385,619)
Associated Students	409,653	409,685	32
Student Financial Aid	68,711,034	76,871,114	8,160,080
Trust and Agency	2,347,005	1,952,231	(394,774)
Student Representation Fee	227,313	262,908	35,595
Scholarship/Loan	76,681	68,303	(8,378)
Internal Services	15,025,228	18,677,314	3,652,086
Proposition S Fund	17,714,649	15,357,259	(2,357,390)
Proposition N Fund	112,357,688	45,442,926	(66,914,762)
Enterprise Funds	17,293,114	20,637,650	3,344,536
Retiree Benefit Trust	18,970,480	20,293,344	1,322,864
<b>Total Other Funds</b>	<b>291,828,813</b>	<b>231,628,672</b>	<b>(60,200,141)</b>
<b>Grand Totals</b>	<b>726,800,087</b>	<b>679,335,377</b>	<b>(47,464,710)</b>



## SUMMARY OF TOTAL DISTRICT BUDGET

	General Fund Unrestricted	General Fund Restricted	Child Development Fund	Special Revenue Fund	Capital Outlay Projects Fund	Trust and Agency	Student Representation Fee	Scholarship/ Loan	Retiree Benefit Trust	Associated Students	Student Financial Aid	Internal Services	Proposition S Fund	Proposition N Fund	Enterprise Funds	Total Budget
<b>Income</b>																
Beginning Fund Balance	6,565,629	60,441,766	1,234,827	1,194,933	20,291,669	1,276,439	167,608	66,603	20,293,344	287,727	0	14,824,239	15,057,319	45,289,387	0	<b>186,991,490</b>
Revenue	304,204,953	70,409,607	998,587	741,501	2,194,146	675,792	95,300	1,700	0	16,847	76,871,114	3,845,400	299,940	153,539	20,502,650	<b>481,011,076</b>
Incoming Transfers	1,022,670	5,062,080	125,000	0	4,875,275	0	0	0	0	105,111	0	7,675	0	0	135,000	<b>11,332,811</b>
<b>Income Total</b>	<b>311,793,252</b>	<b>135,913,453</b>	<b>2,358,414</b>	<b>1,936,434</b>	<b>23,361,090</b>	<b>1,952,231</b>	<b>262,908</b>	<b>68,303</b>	<b>20,293,344</b>	<b>409,685</b>	<b>76,871,114</b>	<b>18,677,314</b>	<b>15,357,259</b>	<b>45,442,926</b>	<b>20,637,650</b>	<b>679,335,377</b>
<b>Appropriations</b>																
Expenditures	284,770,828	102,343,910	2,254,917	1,936,434	27,023,433	1,163,917	155,424	11,407	1,000	212,400	76,803,103	905,655	14,357,259	44,827,773	20,637,650	<b>577,405,110</b>
Contingencies	22,719,166	27,049,155	0	0	0	788,314	107,484	56,896	20,292,344	197,285	0	17,771,659	1,000,000	615,153	0	<b>90,597,456</b>
Outgoing Transfers	4,303,258	6,520,388	103,497	0	337,657	0	0	0	0	0	68,011	0	0	0	0	<b>11,332,811</b>
<b>Total Appropriations</b>	<b>311,793,252</b>	<b>135,913,453</b>	<b>2,358,414</b>	<b>1,936,434</b>	<b>23,361,090</b>	<b>1,952,231</b>	<b>262,908</b>	<b>68,303</b>	<b>20,293,344</b>	<b>409,685</b>	<b>76,871,114</b>	<b>18,677,314</b>	<b>15,357,259</b>	<b>45,442,926</b>	<b>20,637,650</b>	<b>679,335,377</b>

## INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Unrestricted	1,022,670	General Fund Restricted	Transfer from Reserve
General Fund Restricted	3,955,472	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	960,100	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	68,011	Student Financial Aid	Administrative Allowance
General Fund Restricted	78,497	Child Development Fund	Indirect Support earned from Child Dev. Grants
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
Capital Projects Fund	4,537,618	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	105,111	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
<b>Total Transfers</b>	<b>11,332,811</b>		

## GENERAL FUND UNRESTRICTED

The 2018-19 General Fund Unrestricted accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in Fiscal Year 2018-19.

This fund accounts for any matching contributions required for categorical programs. Transactions for all authorized purposes other than those to be specifically captured under other funds are recorded in General Fund Unrestricted.

This section of the budget provides General Fund Unrestricted budget for the entire District, the colleges and Continuing Education, District Support Services and the District Office.

## GENERAL FUND UNRESTRICTED REVENUES

Comparison of 2017-2018 Budgeted Revenue to 2018-2019 Adopted Revenue

Revenue Source	2017-2018 Adopted Budget	2018-2019 Adopted Budget	Changes Over/ (Under)
<b>Apportionment</b>			
Basic Allocation	\$ 18,249,256	\$ 20,231,244 <sup>1)</sup>	\$ 1,981,988
Credit FTES	181,095,744	123,713,230	(57,382,514)
Regular Non-Credit CDCP	32,631,786	32,827,345	195,559
Non-Credit FTES	6,371,061	4,656,363	(1,714,698)
Special Admit	0	5,456,673	5,456,673
<b>Sub-Total</b>	<b>238,347,847</b>	<b>186,884,855</b>	<b>(51,462,992)</b>
Base Increase	6,596,708	0 <sup>1)</sup>	(6,596,708)
COLA	3,702,157	0 <sup>1)</sup>	(3,702,157)
Supplemental Allocation	0	46,097,959	46,097,959
Student Success Allocation	0	22,150,695	22,150,695
<b>Total Apportionment Revenue</b>	<b>248,646,712</b>	<b>255,133,509</b>	<b>6,486,797</b>
Lottery	6,457,142	6,342,604	(114,538)
Mandated Cost Reimbursement	1,238,356	1,176,112	(62,244)
Interest Revenue	500,000	1,300,000	800,000
Enrollment Fee (2% Waiver)	503,742	503,742	0
Non-Resident Tuition	5,400,000	5,400,000	0
Student Fees	206,000	212,000	6,000
Apprenticeship Allowance	255,000	418,676	163,676
Other Local Revenue	600,000	523,000	(77,000)
Budget Adjustment TBD	0	33,195,310	33,195,310
Intrafund from Restricted	21,367,509	1,022,670	(20,344,839)
<b>Total Revenue</b>	<b>285,174,461</b>	<b>305,227,623</b>	<b>20,053,162</b>
Beginning Balance	25,388,781	6,565,629	(18,823,152)
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 310,563,242 <sup>2)</sup></b>	<b>\$ 311,793,252 <sup>2)</sup></b>	<b>\$ 1,230,010</b>

- 1) Due to the new Student Centered Funding Formula, the comparison between 2017-18 and 2018-19 Adopted Budget is best demonstrated by comparing "Total Apportionment Revenue" rather than by individual types of apportionment funding items.
- 2) The revenues in this display are as of September of each year when budgets are legally required to be adopted and do not reflect adjustments made to revenues throughout the fiscal year.

GENERAL FUND  
UNRESTRICTED  
REVENUES

## GENERAL FUND UNRESTRICTED

### Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
<b>Outgoing Transfer to Restricted for:</b>		<b>Transfer from GFU to:</b>	
Federal Work Study	\$ 80,482	Child Development	\$ 100,000
Military Education Auxiliary	170,000		
Districtwide Co-curricular	2,668,629		
Hourglass Park - Miramar	302,600		
Hourglass Field House	310,877	Internal Services / Sports Ins.	7,675
Hazardous Materials	250,000	District Support Assoc. Students (1 &	105,111
Hourglass Pool-Miramar	172,884	Other Enterprise Fund (KSDS)	135,000
<b>Total Intrafund Transfer Out</b>		<b>Total Interfund Transfer Out</b>	
<b>\$ 3,955,472</b>		<b>\$ 347,786</b>	

(1) I.D. Card - City College = \$17,420 - Mesa College = \$25,422 - Miramar College = \$14,364 - Continuing Ed. = \$0  
 (2) Vending - City College = \$13,065 - Mesa College = \$19,067 - Miramar College = \$10,773 - Continuing Ed = \$5,000

GENERAL FUND  
UNRESTRICTED  
INTER/INTRAFUND

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### TOTAL GENERAL FUND UNRESTRICTED

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	43,054,156	13.81	42,592,350	13.71	42,974,950	13.78
Non-Instructional Contract	22,075,337	7.08	23,429,864	7.54	24,419,962	7.83
Instructional Other	45,254,394	14.52	43,145,601	13.89	42,496,650	13.63
Non-Instructional Other	2,086,564	0.67	1,510,438	0.49	1,773,246	0.57
<b>TOTAL ACADEMIC SALARIES</b>	<b>112,470,451</b>	<b>36.08</b>	<b>110,678,253</b>	<b>35.64</b>	<b>111,664,808</b>	<b>35.81</b>
Non-Instructional Regular	51,708,051	16.59	55,071,542	17.73	58,346,304	18.71
Instructional Aides Regular	7,083,442	2.27	7,124,995	2.29	7,191,709	2.31
Non-Instructional Salaries Other	2,190,663	0.70	2,615,425	0.84	2,027,818	0.65
Instructional Aides Other	1,278,521	0.41	1,364,392	0.44	1,226,226	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>62,260,677</b>	<b>19.97</b>	<b>66,176,354</b>	<b>21.31</b>	<b>68,792,057</b>	<b>22.06</b>
Employee Benefits	59,753,526	19.17	67,221,722	21.65	70,128,094	22.49
Supplies and Materials	4,311,728	1.38	4,347,619	1.40	4,519,782	1.45
Other Operating Expenses	28,666,345	9.20	27,300,880	8.79	26,570,075	8.52
Capital Outlay	4,642,347	1.49	6,099,152	1.96	3,094,712	0.99
Intrafund Transfers Out	3,330,830	1.07	3,611,539	1.16	3,955,472	1.27
Interfund Transfers Out	357,468	0.11	354,864	0.11	347,786	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Contingencies	35,919,036	11.53	24,771,559	7.98	22,719,166	7.29
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>136,982,580</b>	<b>43.95</b>	<b>133,708,635</b>	<b>43.05</b>	<b>131,336,387</b>	<b>42.13</b>
<b>TOTAL BUDGET</b>	<b>311,713,708</b>	<b>100.00</b>	<b>310,563,242</b>	<b>100.00</b>	<b>311,793,252</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### TOTAL GENERAL FUND UNRESTRICTED

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	44,257,647	15.47	44,483,044	14.63	42,974,950	13.78
Non-Instructional Contract	19,568,506	6.84	22,864,671	7.52	24,419,962	7.83
Instructional Other	47,654,003	16.66	49,259,024	16.20	42,496,650	13.63
Non-Instructional Other	1,875,691	0.66	2,030,908	0.67	1,773,246	0.57
<b>TOTAL ACADEMIC SALARIES</b>	<b>113,355,847</b>	<b>39.63</b>	<b>118,637,647</b>	<b>39.01</b>	<b>111,664,808</b>	<b>35.81</b>
Non-Instructional Regular	51,642,456	18.05	54,533,201	17.93	58,346,304	18.71
Instructional Aides Regular	6,901,750	2.41	6,808,017	2.24	7,191,709	2.31
Non-Instructional Salaries Other	2,366,943	0.83	2,638,444	0.87	2,027,818	0.65
Instructional Aides Other	1,511,808	0.53	1,509,904	0.50	1,226,226	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>62,422,957</b>	<b>21.82</b>	<b>65,489,566</b>	<b>21.53</b>	<b>68,792,057</b>	<b>22.06</b>
Employee Benefits	65,724,683	22.98	72,965,263	23.99	70,128,094	22.49
Supplies and Materials	3,204,293	1.12	3,239,279	1.07	4,519,782	1.45
Other Operating Expenses	21,247,165	7.43	24,182,620	7.95	26,570,075	8.52
Capital Outlay	6,158,208	2.15	4,772,201	1.57	3,094,712	0.99
Intrafund Transfers Out	13,719,520	4.80	14,475,406	4.76	3,955,472	1.27
Interfund Transfers Out	222,468	0.08	354,864	0.12	347,786	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Contingencies	0	0.00	0	0.00	22,719,166	7.29
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>110,277,637</b>	<b>38.55</b>	<b>119,990,933</b>	<b>39.46</b>	<b>131,336,387</b>	<b>42.12</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>286,056,441</b>	<b>100.00</b>	<b>304,118,146</b>	<b>100.00</b>	<b>311,793,252</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### CITY COLLEGE

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	11,727,957	23.81	11,170,108	23.63	11,207,319	23.33
Non-Instructional Contract	5,281,828	10.72	5,364,332	11.35	6,117,058	12.73
Instructional Other	10,569,505	21.46	8,702,267	18.41	9,543,663	19.86
Non-Instructional Other	728,444	1.48	170,071	0.36	520,095	1.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>28,307,734</b>	<b>57.46</b>	<b>25,406,778</b>	<b>53.75</b>	<b>27,388,135</b>	<b>57.00</b>
Non-Instructional Regular	6,126,767	12.44	6,247,336	13.22	6,146,345	12.79
Instructional Aides Regular	1,604,978	3.26	1,631,774	3.45	1,630,931	3.39
Non-Instructional Salaries Other	437,939	0.89	357,887	0.76	743,925	1.55
Instructional Aides Other	245,100	0.50	218,200	0.46	160,000	0.33
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,414,784</b>	<b>17.08</b>	<b>8,455,197</b>	<b>17.89</b>	<b>8,681,201</b>	<b>18.07</b>
Employee Benefits	11,583,902	23.51	12,416,807	26.27	10,512,774	21.88
Supplies and Materials	196,264	0.40	228,768	0.48	665,282	1.38
Other Operating Expenses	633,769	1.29	566,896	1.20	711,952	1.48
Capital Outlay	126,961	0.26	192,683	0.41	87,743	0.18
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,540,896</b>	<b>25.46</b>	<b>13,405,154</b>	<b>28.36</b>	<b>11,977,751</b>	<b>24.93</b>
<b>TOTAL BUDGET</b>	<b>49,263,414</b>	<b>100.00</b>	<b>47,267,129</b>	<b>100.00</b>	<b>48,047,087</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### CITY COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	12,509,812	25.62	12,541,213	24.57	11,207,319	23.33
Non-Instructional Contract	4,330,709	8.87	5,203,806	10.19	6,117,058	12.73
Instructional Other	11,149,641	22.83	10,989,953	21.53	9,543,663	19.86
Non-Instructional Other	487,664	1.00	486,673	0.95	520,095	1.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>28,477,826</b>	<b>58.32</b>	<b>29,221,645</b>	<b>57.25</b>	<b>27,388,135</b>	<b>57.00</b>
Non-Instructional Regular	5,847,253	11.98	5,989,001	11.73	6,146,345	12.79
Instructional Aides Regular	1,613,200	3.30	1,675,770	3.28	1,630,931	3.39
Non-Instructional Salaries Other	576,376	1.18	509,323	1.00	743,925	1.55
Instructional Aides Other	258,017	0.53	235,190	0.46	160,000	0.33
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,294,846</b>	<b>16.99</b>	<b>8,409,284</b>	<b>16.47</b>	<b>8,681,201</b>	<b>18.07</b>
Employee Benefits	11,454,353	23.46	12,710,896	24.90	10,512,774	21.88
Supplies and Materials	134,937	0.28	138,237	0.27	665,282	1.38
Other Operating Expenses	369,395	0.76	422,567	0.83	711,952	1.48
Capital Outlay	95,913	0.20	142,205	0.28	87,743	0.18
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,054,598</b>	<b>24.69</b>	<b>13,413,905</b>	<b>26.28</b>	<b>11,977,751</b>	<b>24.93</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>48,827,270</b>	<b>100.00</b>	<b>51,044,834</b>	<b>100.00</b>	<b>48,047,087</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### MESA COLLEGE

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	17,670,726	25.91	17,747,445	25.57	17,844,398	26.72
Non-Instructional Contract	7,049,822	10.34	7,256,842	10.46	7,797,390	11.68
Instructional Other	14,546,535	21.33	13,795,240	19.88	11,870,864	17.78
Non-Instructional Other	644,274	0.94	585,428	0.84	619,067	0.93
<b>TOTAL ACADEMIC SALARIES</b>	<b>39,911,357</b>	<b>58.53</b>	<b>39,384,955</b>	<b>56.74</b>	<b>38,131,719</b>	<b>57.11</b>
Non-Instructional Regular	7,368,987	10.81	7,281,534	10.49	7,552,055	11.31
Instructional Aides Regular	2,341,606	3.43	2,322,491	3.35	2,286,520	3.42
Non-Instructional Salaries Other	98,748	0.14	288,311	0.42	39,650	0.06
Instructional Aides Other	123,755	0.18	129,149	0.19	110,755	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,933,096</b>	<b>14.57</b>	<b>10,021,485</b>	<b>14.44</b>	<b>9,988,980</b>	<b>14.96</b>
Employee Benefits	15,643,029	22.94	17,469,563	25.17	16,295,169	24.40
Supplies and Materials	596,824	0.88	802,027	1.16	672,442	1.01
Other Operating Expenses	1,049,627	1.54	1,022,267	1.47	1,034,552	1.55
Capital Outlay	1,053,332	1.54	707,062	1.02	651,083	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>18,342,812</b>	<b>26.90</b>	<b>20,000,919</b>	<b>28.82</b>	<b>18,653,246</b>	<b>27.93</b>
<b>TOTAL BUDGET</b>	<b>68,187,265</b>	<b>100.00</b>	<b>69,407,359</b>	<b>100.00</b>	<b>66,773,945</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### MESA COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	18,213,636	27.20	17,863,861	25.42	17,844,398	26.72
Non-Instructional Contract	6,272,477	9.37	7,481,126	10.65	7,797,390	11.68
Instructional Other	15,065,064	22.49	15,861,078	22.57	11,870,864	17.78
Non-Instructional Other	629,224	0.94	838,448	1.19	619,067	0.93
<b>TOTAL ACADEMIC SALARIES</b>	<b>40,180,401</b>	<b>60.00</b>	<b>42,044,513</b>	<b>59.83</b>	<b>38,131,719</b>	<b>57.11</b>
Non-Instructional Regular	6,964,544	10.40	7,095,947	10.10	7,552,055	11.31
Instructional Aides Regular	2,256,220	3.37	2,080,183	2.96	2,286,520	3.42
Non-Instructional Salaries Other	160,563	0.24	342,154	0.49	39,650	0.06
Instructional Aides Other	87,688	0.13	171,197	0.24	110,755	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,469,015</b>	<b>14.14</b>	<b>9,689,481</b>	<b>13.79</b>	<b>9,988,980</b>	<b>14.96</b>
Employee Benefits	15,604,022	23.30	17,259,468	24.56	16,295,169	24.40
Supplies and Materials	345,991	0.52	341,003	0.49	672,442	1.01
Other Operating Expenses	778,164	1.16	683,951	0.97	1,034,552	1.55
Capital Outlay	594,583	0.89	258,175	0.37	651,083	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>17,322,760</b>	<b>25.87</b>	<b>18,542,597</b>	<b>26.39</b>	<b>18,653,246</b>	<b>27.93</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>66,972,176</b>	<b>100.00</b>	<b>70,276,591</b>	<b>100.00</b>	<b>66,773,945</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### MIRAMAR COLLEGE

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	7,892,260	20.26	8,048,978	19.13	7,893,652	18.92
Non-Instructional Contract	4,450,762	11.43	4,955,689	11.78	4,965,083	11.90
Instructional Other	10,079,543	25.87	10,596,536	25.19	10,898,480	26.13
Non-Instructional Other	249,278	0.64	335,757	0.80	369,051	0.88
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,671,843</b>	<b>58.20</b>	<b>23,936,960</b>	<b>56.90</b>	<b>24,126,266</b>	<b>57.84</b>
Non-Instructional Regular	4,324,959	11.10	4,274,321	10.16	4,250,880	10.19
Instructional Aides Regular	1,638,709	4.21	1,726,530	4.10	1,761,933	4.22
Non-Instructional Salaries Other	200,129	0.51	246,481	0.59	90,258	0.22
Instructional Aides Other	202,149	0.52	200,922	0.48	187,908	0.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>6,365,946</b>	<b>16.34</b>	<b>6,448,254</b>	<b>15.33</b>	<b>6,290,979</b>	<b>15.08</b>
Employee Benefits	8,249,508	21.18	9,884,921	23.50	9,436,448	22.62
Supplies and Materials	377,298	0.97	433,942	1.03	402,974	0.97
Other Operating Expenses	1,056,207	2.71	1,075,366	2.56	1,084,908	2.60
Capital Outlay	234,236	0.60	285,558	0.68	372,530	0.89
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,918,549</b>	<b>25.46</b>	<b>11,681,087</b>	<b>27.77</b>	<b>11,298,160</b>	<b>27.08</b>
<b>TOTAL BUDGET</b>	<b>38,956,338</b>	<b>100.00</b>	<b>42,066,301</b>	<b>100.00</b>	<b>41,715,405</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### MIRAMAR COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	8,192,216	21.90	8,144,417	19.72	7,893,652	18.92
Non-Instructional Contract	4,053,950	10.84	4,822,534	11.68	4,965,083	11.90
Instructional Other	9,855,565	26.35	11,356,561	27.50	10,898,480	26.13
Non-Instructional Other	248,748	0.66	354,815	0.86	369,051	0.88
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,350,479</b>	<b>59.75</b>	<b>24,678,327</b>	<b>59.76</b>	<b>24,126,266</b>	<b>57.84</b>
Non-Instructional Regular	3,973,526	10.62	4,086,984	9.90	4,250,880	10.19
Instructional Aides Regular	1,594,908	4.26	1,718,987	4.16	1,761,933	4.22
Non-Instructional Salaries Other	230,234	0.62	264,317	0.64	90,258	0.22
Instructional Aides Other	191,492	0.51	211,122	0.51	187,908	0.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,990,160</b>	<b>16.01</b>	<b>6,281,410</b>	<b>15.21</b>	<b>6,290,979</b>	<b>15.08</b>
Employee Benefits	8,124,639	21.72	9,518,249	23.05	9,436,448	22.62
Supplies and Materials	244,228	0.65	257,986	0.62	402,974	0.97
Other Operating Expenses	670,753	1.79	514,496	1.25	1,084,908	2.60
Capital Outlay	26,296	0.07	42,334	0.10	372,530	0.89
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,067,216</b>	<b>24.24</b>	<b>10,334,365</b>	<b>25.03</b>	<b>11,298,160</b>	<b>27.08</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>37,407,855</b>	<b>100.00</b>	<b>41,294,102</b>	<b>100.00</b>	<b>41,715,405</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### CONTINUING EDUCATION

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	5,763,213	17.28	5,625,819	16.77	6,029,581	18.99
Non-Instructional Contract	3,392,450	10.17	3,923,667	11.70	3,804,185	11.98
Instructional Other	9,856,454	29.55	9,217,630	27.48	8,081,207	25.45
Non-Instructional Other	314,974	0.94	270,986	0.81	113,358	0.36
<b>TOTAL ACADEMIC SALARIES</b>	<b>19,327,091</b>	<b>57.94</b>	<b>19,038,102</b>	<b>56.76</b>	<b>18,028,331</b>	<b>56.77</b>
Non-Instructional Regular	3,563,093	10.68	3,313,683	9.88	3,407,268	10.73
Instructional Aides Regular	1,062,480	3.19	1,021,091	3.04	1,072,216	3.38
Non-Instructional Salaries Other	82,827	0.25	254,544	0.76	85,881	0.27
Instructional Aides Other	31,403	0.09	63,819	0.19	20,208	0.06
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,739,803</b>	<b>14.21</b>	<b>4,653,137</b>	<b>13.87</b>	<b>4,585,573</b>	<b>14.44</b>
Employee Benefits	7,769,868	23.29	8,593,135	25.62	8,084,652	25.46
Supplies and Materials	687,422	2.06	442,772	1.32	388,365	1.22
Other Operating Expenses	559,081	1.68	604,075	1.80	552,114	1.74
Capital Outlay	273,502	0.82	209,450	0.62	119,540	0.38
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,289,873</b>	<b>27.85</b>	<b>9,849,432</b>	<b>29.37</b>	<b>9,144,671</b>	<b>28.79</b>
<b>TOTAL BUDGET</b>	<b>33,356,767</b>	<b>100.00</b>	<b>33,540,671</b>	<b>100.00</b>	<b>31,758,575</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### CONTINUING EDUCATION

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	5,341,984	15.70	5,933,553	16.95	6,029,581	18.99
Non-Instructional Contract	3,082,687	9.06	3,366,106	9.62	3,804,185	11.98
Instructional Other	11,583,734	34.04	11,051,432	31.58	8,081,207	25.45
Non-Instructional Other	432,559	1.27	245,090	0.70	113,358	0.36
<b>TOTAL ACADEMIC SALARIES</b>	<b>20,440,964</b>	<b>60.06</b>	<b>20,596,181</b>	<b>58.85</b>	<b>18,028,331</b>	<b>56.77</b>
Non-Instructional Regular	3,361,552	9.88	3,326,405	9.50	3,407,268	10.73
Instructional Aides Regular	1,000,733	2.94	909,294	2.60	1,072,216	3.38
Non-Instructional Salaries Other	85,745	0.25	143,319	0.41	85,881	0.27
Instructional Aides Other	17,298	0.05	207,856	0.59	20,208	0.06
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,465,328</b>	<b>13.12</b>	<b>4,586,874</b>	<b>13.11</b>	<b>4,585,573</b>	<b>14.44</b>
Employee Benefits	7,928,941	23.30	8,855,455	25.30	8,084,652	25.46
Supplies and Materials	471,346	1.39	375,318	1.07	388,365	1.22
Other Operating Expenses	468,699	1.38	511,901	1.46	552,114	1.74
Capital Outlay	256,620	0.75	74,004	0.21	119,540	0.38
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,125,606</b>	<b>26.81</b>	<b>9,816,678</b>	<b>28.05</b>	<b>9,144,671</b>	<b>28.79</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>34,031,898</b>	<b>100.00</b>	<b>34,999,733</b>	<b>100.00</b>	<b>31,758,575</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### DISTRICT ADMINISTRATIVE OFFICES

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.0	0	0.0	0	0.00
Contract Non-Classroom	1,756,162	3.97	1,766,251	3.54	1,564,050	3.31
Hourly Classroom	0	0.00	0	0.00	0	0.00
Hourly Non-Classroom	69,374	0.16	78,575	0.16	69,409	0.15
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,825,536</b>	<b>4.13</b>	<b>1,844,826</b>	<b>3.70</b>	<b>1,633,459</b>	<b>3.45</b>
Contract Non-Classroom.	10,169,590	23.02	12,713,636	25.51	14,103,076	29.82
Contract Classroom.	0	0.00	283,714	0.57	0	0.00
Hourly Non-Classroom.	465,711	1.05	616,375	1.24	263,552	0.56
Hourly Classroom	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>10,635,301</b>	<b>24.07</b>	<b>13,613,725</b>	<b>27.32</b>	<b>14,366,628</b>	<b>30.38</b>
Employee Benefits	936,016	2.12	6,203,906	12.45	6,927,234	14.65
Supplies and Materials	482,702	1.09	436,488	0.88	345,843	0.73
Other Operating Expenses	(7,400,066)	16.75	2,476,622	4.97	964,250	2.04
Capital Outlay	1,785,840	4.04	347,985	0.70	329,967	0.70
Intrafund Transfers Out	0	0.00	0	0.00	0	0.00
Interfund Transfers Out	0	0.00	135,000	0.27	0	0.00
Contingencies	35,919,036	81.29	24,771,559	49.71	22,719,167	48.05
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>31,723,528</b>	<b>71.80</b>	<b>34,371,560</b>	<b>68.98</b>	<b>31,286,461</b>	<b>66.16</b>
<b>TOTAL BUDGET</b>	<b>44,184,365</b>	<b>100.00</b>	<b>49,830,111</b>	<b>100.00</b>	<b>47,286,548</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## DISTRICT ADMINISTRATIVE OFFICES

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.00	0	0.00	0	0.00
Contract Non-Classroom	1,683,676	5.68	1,828,162	4.47	1,564,050	3.31
Hourly Classroom	0	0.00	0	0.00	0	0.00
Hourly Non-Classroom	32,452	0.11	62,543	0.15	69,409	0.15
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,716,128</b>	<b>5.79</b>	<b>1,890,704</b>	<b>4.62</b>	<b>1,633,459</b>	<b>3.45</b>
Contract Non-Classroom.	10,405,607	35.13	11,911,551	29.10	14,103,076	29.82
Contract Classroom.	274,365	0.93	284,595	0.70	0	0.00
Hourly Non-Classroom.	562,306	1.90	692,477	1.69	263,552	0.56
Hourly Classroom	0	0.00	1,921	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>11,242,278</b>	<b>37.95</b>	<b>12,890,544</b>	<b>31.50</b>	<b>14,366,628</b>	<b>30.38</b>
Employee Benefits	7,993,895	26.99	13,204,418	32.26	6,927,234	14.65
Supplies and Materials	409,657	1.38	33,809	0.08	345,843	0.73
Other Operating Expenses	4,091,991	13.81	1,781,325	4.35	964,250	2.04
Capital Outlay	1,574,089	5.31	122,933	0.30	329,967	0.70
Intrafund Transfers Out	10,777,354	36.38	10,867,599	26.55	0	0.00
Interfund Transfers Out	0	0.00	135,000	0.33	0	0.00
Contingencies	0	0.00	0	0.00	22,719,167	48.05
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>16,663,004</b>	<b>56.25</b>	<b>26,145,085</b>	<b>63.88</b>	<b>31,286,461</b>	<b>66.16</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>29,621,410</b>	<b>100.00</b>	<b>40,926,333</b>	<b>100.00</b>	<b>47,286,548</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### DISTRICTWIDE SUPPORT SERVICES

	2016-17 Total Budget Adjusted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.00	0	0.00	0	0.00
Contract Non-Classroom	144,313	0.19	163,083	0.24	172,195	0.23
Hourly Classroom	202,357	0.26	833,928	1.22	2,102,436	2.76
Hourly Non-Classroom	80,220	0.10	69,621	0.10	82,266	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>426,890</b>	<b>0.55</b>	<b>1,066,632</b>	<b>1.56</b>	<b>2,356,897</b>	<b>3.09</b>
Contract Non-Classroom.	20,154,655	25.92	21,241,032	31.03	22,886,679	30.03
Contract Classroom.	435,669	0.56	139,395	0.20	440,109	0.58
Hourly Non-Classroom.	905,309	1.16	851,827	1.24	804,552	1.06
Hourly Classroom	676,114	0.87	752,302	1.10	747,355	0.98
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>22,171,747</b>	<b>28.51</b>	<b>22,984,556</b>	<b>33.58</b>	<b>24,878,695</b>	<b>32.64</b>
Employee Benefits	15,571,203	20.02	12,653,390	18.49	18,871,819	24.76
Supplies and Materials	1,971,218	2.53	2,003,622	2.93	2,044,876	2.68
Other Operating Expenses	32,767,727	42.14	21,555,654	31.49	22,222,299	29.16
Capital Outlay	1,168,476	1.50	4,356,414	6.36	1,533,849	2.01
Intrafund Transfers Out	3,330,830	4.28	3,611,539	5.28	3,955,472	5.19
Interfund Transfers Out	357,468	0.46	219,864	0.32	347,786	0.46
Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>55,166,922</b>	<b>70.94</b>	<b>44,400,483</b>	<b>64.86</b>	<b>48,976,101</b>	<b>64.26</b>
<b>TOTAL BUDGET</b>	<b>77,765,559</b>	<b>100.00</b>	<b>68,451,671</b>	<b>100.00</b>	<b>76,211,692</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

### DISTRICTWIDE SUPPORT SERVICES

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Contract Classroom	0	0.00	0	0.00	0	0.00
Contract Non-Classroom	145,007	0.21	162,938	0.25	172,195	0.23
Hourly Classroom	0	0.00	0	0.00	2,102,436	2.76
Hourly Non-Classroom	45,042	0.07	43,340	0.07	82,266	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>190,049</b>	<b>0.27</b>	<b>206,277</b>	<b>0.31</b>	<b>2,356,897</b>	<b>3.09</b>
Contract Non-Classroom.	21,089,976	30.48	22,123,313	33.74	22,886,679	30.03
Contract Classroom.	162,324	0.23	139,187	0.21	440,109	0.58
Hourly Non-Classroom.	751,719	1.09	686,854	1.05	804,552	1.06
Hourly Classroom	957,313	1.38	682,618	1.04	747,355	0.98
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>22,961,332</b>	<b>33.18</b>	<b>23,631,973</b>	<b>36.04</b>	<b>24,878,695</b>	<b>32.64</b>
Employee Benefits	14,618,832	21.13	11,416,777	17.41	18,871,819	24.76
Supplies and Materials	1,598,134	2.31	2,092,926	3.19	2,044,876	2.68
Other Operating Expenses	23,052,144	33.31	20,268,379	30.91	22,222,299	29.16
Capital Outlay	3,610,708	5.22	4,132,550	6.30	1,533,849	2.01
Intrafund Transfers Out	2,942,165	4.25	3,607,807	5.50	3,955,472	5.19
Interfund Transfers Out	222,468	0.32	219,864	0.34	347,786	0.46
Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>46,044,451</b>	<b>66.54</b>	<b>41,738,303</b>	<b>63.65</b>	<b>48,976,101</b>	<b>64.26</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>69,195,832</b>	<b>100.00</b>	<b>65,576,553</b>	<b>100.00</b>	<b>76,211,692</b>	<b>100.00</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

General Fund Restricted represents the second largest source of revenue received by the District. These restricted resources include grants, contracts and other categorical programs such as the Student Success and Services Program (SS&SP), Student Equity, Disabled Student Services (DSPS), the Strong Workforce Initiative, vocational education and staff development.

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2018-2019. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2018-2019 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

### Beginning Balance and Income:

FEDERAL INCOME	2017-18 Actuals	2018-19 Adopted
Adult Ed and Family Literacy	2,070,609	1,648,416
CalWorks Welfare to Work	138,682	42,500
CIP Corry Station	51,275	963
CIP Meridian 18-19	104,583	76,774
College Work Study Program	1,150,385	1,262,210
Commission on Post	198,900	0
Department of Education	2,124,739	1,675,262
Department of HHS	338,936	210,788
Department of Rehabilitation	705,570	724,336
Financial Aid Admin Allowance	9,266	52,600
Military Education	3,093	0
Naval Combrig Miramar	83,175	0
Professors for the Future	12,920	0
Seeds Scholars Program	92,264	10,406
Student Support Services	304,727	355,477
Suicide Prevention Program	111,936	0
Upward Bound	170,481	359,807
Veterans Admin Allowance	22,167	23,900
Victim Advocacy Support & Svcs	33,366	549,234
Vocational Tech Ed Act (VTEA)	2,076,781	2,489,978
WIOA Title I Youth Grant	375,274	412,550
<b>FEDERAL INCOME TOTAL</b>	<b>10,179,129</b>	<b>9,895,201</b>

## GENERAL FUND RESTRICTED

STATE INCOME	2017-18 Actuals	2018-19 Adopted
39 Clean Energy Workforce17-18	28,880	43,320
AB1725 Staff Diversity/Develop	50,000	50,000
Adult Ed Block Grant (AEBG)	2,839,870	3,470,489
Advanced Transport & Renewal	382,046	0
AEBG Data & Accountability	348,076	0
B.S. Partnership Pilot Prog Ci	56,179	0
Basic Skills	1,256,486	1,224,141
Basic Skills & Student Outcome	107,761	1,623,768
Basic Skills Partnership Pilot	71,327	70,000
BFAP Administration	1,966,972	2,046,557
BS Partnership Pilot Prg	126,331	14,000
CA Apprenticeship	0	120,000
CA ENERGY COMMISSION	2,245,838	285,201
CAFYES-City	0	817,590
CAFYES-Mesa	0	817,590
CAFYES-Miramar	0	555,090
CalWORKs/TANF Program	2,539,710	2,670,928
Campus Safety & Sexual Assault	81,469	0
Care Program	187,322	219,962
CDTC - Yosemite CCD	11,147	12,500
CTE Projects	150,619	135,000
Deputy Sector Navigator Grants	1,012,935	756,959
DSN Life Science	0	70,000
EOPS Administration	2,275,767	2,280,185
Guided Pathways	1,098,893	1,318,672
Hunger Free Campus Support	94,006	0
IELM & Block Grant	1,083,943	445,646
IEPI Innovation	56,256	0
Industry Driven Collaborative	73,428	6,808
ISP in Common	0	25,000
Legal Innovation Pilot	31,138	31,137
Math Engineering & Science	3,942	0
MESA/CCCP City 17-18	76,818	74,515
Network & Computer System Training	798	0
New Innovative Apprenticeship	289,417	370,259
Nursing Grants	239,659	242,531
Part-Time Faculty Compensation	909,910	1,022,670
Program for Disabled	5,190,279	4,949,297
Project Concern International	8,183	0
Projects in Common	80,000	0
Prop 20 Lottery Funds	2,702,619	2,091,364
Puente Program	6,000	6,000
SD Early Middle College	129,933	100,000
Sector Navigator - Life Science	365,704	372,000
Self Employment Pathways	2,606	12,393
Strong Work 17-18	5,315,915	5,046,581
Strong Workforce Region 10	473,990	603,568
Student Equity	5,481,422	5,369,019
Student Success & Service Program	10,545,849	10,105,312
Teacher Prep Program	31,034	10,000
Veterans Resource Centers	243,230	0
Zero Textbook Grants	132,765	81,120
<b>STATE INCOME TOTAL</b>	<b>50,406,472</b>	<b>49,567,172</b>

## GENERAL FUND RESTRICTED

LOCAL INCOME	2017-18 Actuals	2018-19 Adopted
AMGEN-SDWF Partnership	32,350	64,700
Arthur Rupe Foundation Grant	14,384	0
Bio Tech Center Revenue	35,192	15,000
CACT Implemented Prgs	31,545	175,537
Child Care Center	12,535	31,000
Civic Center	538,809	463,361
Cocurricular	63,212	16,125
Computer Certification Testing	0	100
Ctr for Human & Com Svcs	78,280	50,000
Delta Air Lines Foundation	0	25,000
Educational Broadband Svcs	386,583	367,062
Graphic Design Capstone Projec	25,000	0
Hit The Books	0	3,000
Hourglass Park Project	812,373	853,928
Indirect Cost Recovery		19,276
Library Fines	15,904	14,000
Mental Health Career Pathway	75,963	75,000
Military Admin Support	9,058	0
Parking - District	2,495,032	2,544,750
Price Scholars Program	315,744	618,293
Promising Practice Progrm	0	29,880
Rape Aggress.Defense Classes	0	200
Redevelopment	3,597,632	3,597,632
Smog Station Program	12,000	12,000
Student Copy Charges	26,977	21,423
Student Health Svcs Fund	1,946,969	1,899,967
The Andrew Mellon Foundation	591,490	0
The Angell Foundation	35,000	50,000
<b>LOCAL INCOME TOTAL</b>	<b>11,152,032</b>	<b>10,947,234</b>
Beginning Balance	52,543,948	60,441,766
Incoming Transfers	4,956,359	5,062,080
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>129,237,940</b>	<b>135,913,453</b>

## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### TOTAL GENERAL FUND RESTRICTED

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	3,287,519	2.22	524,868	0.39	447,473	0.33
Non-Instructional Contract	11,909,645	8.03	11,366,802	8.38	13,593,582	10.00
Instructional Other	1,823,531	1.23	1,731,673	1.28	1,276,368	0.94
Non-Instructional Other	9,733,061	6.56	10,019,406	7.39	8,365,649	6.16
<b>TOTAL ACADEMIC SALARIES</b>	<b>26,753,756</b>	<b>18.04</b>	<b>23,642,749</b>	<b>17.43</b>	<b>23,683,072</b>	<b>17.43</b>
Non-Instructional Regular	10,718,259	7.23	13,240,153	9.76	10,478,806	7.71
Instructional Aides Regular	1,068,116	0.72	1,732,391	1.28	1,084,626	0.80
Non-Instructional Salaries Other	4,508,857	3.04	4,624,005	3.41	6,078,245	4.47
Instructional Aides Other	2,891,365	1.95	3,159,437	2.33	2,378,877	1.75
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>19,186,597</b>	<b>12.94</b>	<b>22,755,986</b>	<b>16.77</b>	<b>20,020,554</b>	<b>14.73</b>
Employee Benefits	12,860,922	8.67	14,177,009	10.45	12,324,655	9.07
Supplies and Materials	7,279,187	4.91	7,997,420	5.90	9,005,119	6.63
Other Operating Expenses	25,812,317	17.41	25,385,102	18.71	22,594,528	16.62
Capital Outlay	12,765,777	8.61	10,135,695	7.47	12,630,271	9.29
Intrafund Transfers Out	20,779,961	14.02	23,893,598	17.61	1,982,770	1.46
Interfund Transfers Out	12,298,200	8.29	441,675	0.33	4,537,618	3.34
Student Financial Aid	519,437	0.35	535,620	0.39	589,619	0.43
Other Student Aid	1,569,997	1.06	1,138,677	0.84	1,496,092	1.10
Contingencies	8,443,013	5.69	5,555,206	4.09	27,049,155	19.90
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>102,328,811</b>	<b>69.02</b>	<b>89,260,002</b>	<b>65.80</b>	<b>92,209,827</b>	<b>67.84</b>
<b>TOTAL BUDGET</b>	<b>148,269,164</b>	<b>100.00</b>	<b>135,658,737</b>	<b>100.00</b>	<b>135,913,453</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## TOTAL GENERAL FUND RESTRICTED

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	2,481,241	2.83	443,041	0.65	447,473	0.33
Non-Instructional Contract	8,383,368	9.56	8,919,218	13.02	13,593,582	10.00
Instructional Other	1,257,272	1.43	557,805	0.81	1,276,368	0.94
Non-Instructional Other	8,053,865	9.19	8,191,474	11.96	8,365,649	6.16
<b>TOTAL ACADEMIC SALARIES</b>	<b>20,175,746</b>	<b>23.02</b>	<b>18,111,538</b>	<b>26.44</b>	<b>23,683,072</b>	<b>17.43</b>
Non-Instructional Regular	9,181,797	10.47	10,248,151	14.96	10,478,806	7.71
Instructional Aides Regular	777,788	0.89	1,031,210	1.51	1,084,626	0.80
Non-Instructional Salaries Other	3,702,706	4.22	3,944,001	5.76	6,078,245	4.47
Instructional Aides Other	1,486,436	1.70	1,879,173	2.74	2,378,877	1.75
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>15,148,727</b>	<b>17.28</b>	<b>17,102,535</b>	<b>24.97</b>	<b>20,020,554</b>	<b>14.73</b>
Employee Benefits	11,710,587	13.36	12,699,616	18.54	12,324,655	9.07
Supplies and Materials	2,914,375	3.32	3,229,185	4.71	9,005,119	6.63
Other Operating Expenses	7,703,805	8.79	9,314,056	13.60	22,594,528	16.62
Capital Outlay	6,174,733	7.04	4,529,534	6.61	12,630,271	9.29
Intrafund Transfers Out	3,418,088	3.90	2,122,612	3.10	1,982,770	1.46
Interfund Transfers Out	19,441,675	22.18	537,618	0.78	4,537,618	3.34
Student Financial Aid	179,626	0.20	194,110	0.28	589,619	0.43
Other Student Aid	795,306	0.91	658,645	0.96	1,496,092	1.10
Contingencies	0	0.00	0	0.00	27,049,155	19.90
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>52,338,195</b>	<b>59.70</b>	<b>33,285,376</b>	<b>48.59</b>	<b>92,209,827</b>	<b>67.84</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>87,662,668</b>	<b>100.00</b>	<b>68,499,449</b>	<b>100.00</b>	<b>135,913,453</b>	<b>100.00</b>



## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

## CITY COLLEGE

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	2,967,603	11.19	190,547	0.84	99,193	0.43
Non-Instructional Contract	2,638,880	9.95	2,621,362	11.58	2,582,581	11.32
Instructional Other	596,736	2.25	729,865	3.22	636,312	2.79
Non-Instructional Other	2,600,071	9.81	3,118,623	13.78	2,352,946	10.31
<b>TOTAL ACADEMIC SALARIES</b>	<b>8,803,290</b>	<b>33.20</b>	<b>6,660,397</b>	<b>29.43</b>	<b>5,671,032</b>	<b>24.85</b>
Non-Instructional Regular	1,962,929	7.40	1,823,115	8.05	2,205,372	9.66
Instructional Aides Regular	144,215	0.54	162,852	0.72	105,488	0.46
Non-Instructional Salaries Other	1,547,707	5.84	1,471,349	6.50	1,579,994	6.92
Instructional Aides Other	449,841	1.70	963,530	4.26	704,169	3.09
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,104,692</b>	<b>15.48</b>	<b>4,420,846</b>	<b>19.53</b>	<b>4,595,023</b>	<b>20.13</b>
Employee Benefits	3,050,125	11.50	2,623,076	11.59	2,951,955	12.93
Supplies and Materials	2,071,740	7.81	1,717,364	7.59	2,267,198	9.93
Other Operating Expenses	3,771,498	14.22	3,978,378	17.58	3,868,641	16.95
Capital Outlay	2,573,750	9.71	1,859,232	8.21	2,009,878	8.81
Intrafund Transfers Out	913,303	3.44	542,418	2.40	360,152	1.58
Student Financial Aid	319,306	1.20	322,006	1.42	309,900	1.36
Other Student Aid	596,923	2.25	281,491	1.24	489,027	2.14
Contingencies	310,218	1.17	228,335	1.01	300,801	1.32
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>13,606,863</b>	<b>51.32</b>	<b>11,552,300</b>	<b>51.04</b>	<b>12,557,552</b>	<b>55.02</b>
<b>TOTAL BUDGET</b>	<b>26,514,845</b>	<b>100.00</b>	<b>22,633,543</b>	<b>100.00</b>	<b>22,823,607</b>	<b>100.00</b>

## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## CITY COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	2,206,714	11.56	118,300	0.74	99,193	0.43
Non-Instructional Contract	2,269,919	11.89	2,106,494	13.20	2,582,581	11.32
Instructional Other	597,994	3.13	177,960	1.11	636,312	2.79
Non-Instructional Other	2,213,530	11.59	2,758,494	17.28	2,352,946	10.31
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,288,157</b>	<b>38.16</b>	<b>5,161,248</b>	<b>32.34</b>	<b>5,671,032</b>	<b>24.85</b>
Non-Instructional Regular	1,624,608	8.51	1,749,663	10.96	2,205,372	9.66
Instructional Aides Regular	33,997	0.18	36,511	0.23	105,488	0.46
Non-Instructional Salaries Other	1,544,865	8.09	1,503,928	9.42	1,579,994	6.92
Instructional Aides Other	451,429	2.36	479,558	3.00	704,169	3.09
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,654,899</b>	<b>19.14</b>	<b>3,769,660</b>	<b>23.62</b>	<b>4,595,023</b>	<b>20.13</b>
Employee Benefits	2,688,893	14.08	2,533,122	15.87	2,951,955	12.93
Supplies and Materials	729,737	3.82	838,838	5.26	2,267,198	9.93
Other Operating Expenses	2,147,980	11.25	1,903,953	11.93	3,868,641	16.95
Capital Outlay	1,177,651	6.17	1,223,645	7.67	2,009,878	8.81
Intrafund Transfers Out	1,145,657	6.00	299,056	1.87	360,152	1.58
Student Financial Aid	16,536	0.09	6,212	0.04	309,900	1.36
Other Student Aid	247,262	1.29	225,320	1.41	489,027	2.14
Contingencies	0	0.00	0	0.00	300,801	1.32
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,153,716</b>	<b>42.70</b>	<b>7,030,146</b>	<b>44.05</b>	<b>12,557,552</b>	<b>55.02</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>19,096,772</b>	<b>100.00</b>	<b>15,961,054</b>	<b>100.00</b>	<b>22,823,607</b>	<b>100.00</b>

## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

## MESA COLLEGE

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	50,877	0.20	51,215	0.19	42,139	0.16
Non-Instructional Contract	4,214,013	16.73	3,455,772	12.51	5,967,758	22.57
Instructional Other	328,559	1.30	98,362	0.36	92,205	0.35
Non-Instructional Other	2,826,495	11.22	2,622,650	9.50	1,463,084	5.53
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,419,944</b>	<b>29.45</b>	<b>6,227,999</b>	<b>22.55</b>	<b>7,565,186</b>	<b>28.61</b>
Non-Instructional Regular	2,594,120	10.30	3,742,960	13.56	2,071,021	7.83
Instructional Aides Regular	286,493	1.14	547,530	1.98	273,757	1.04
Non-Instructional Salaries Other	1,279,764	5.08	1,386,692	5.02	1,209,600	4.58
Instructional Aides Other	1,032,126	4.10	807,343	2.92	593,999	2.25
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,192,503</b>	<b>20.61</b>	<b>6,484,525</b>	<b>23.48</b>	<b>4,148,377</b>	<b>15.69</b>
Employee Benefits	3,540,543	14.05	4,141,156	15.00	3,148,388	11.91
Supplies and Materials	2,250,058	8.93	2,835,567	10.27	3,401,841	12.87
Other Operating Expenses	3,264,703	12.96	4,274,957	15.48	3,162,387	11.96
Capital Outlay	2,964,993	11.77	3,122,741	11.31	4,487,220	16.97
Intrafund Transfers Out	170,923	0.68	159,945	0.58	100,190	0.38
Student Financial Aid	165,251	0.66	197,314	0.71	30,709	0.12
Other Student Aid	222,731	0.88	168,839	0.61	394,614	1.49
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,579,202</b>	<b>49.93</b>	<b>14,900,519</b>	<b>53.96</b>	<b>14,725,349</b>	<b>55.70</b>
<b>TOTAL BUDGET</b>	<b>25,191,649</b>	<b>100.00</b>	<b>27,613,043</b>	<b>100.00</b>	<b>26,438,912</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## MESA COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	50,877	0.34	51,215	0.30	42,139	0.16
Non-Instructional Contract	2,529,107	17.13	2,912,978	16.86	5,967,758	22.57
Instructional Other	42,918	0.29	51,433	0.30	92,205	0.35
Non-Instructional Other	2,016,903	13.66	2,239,678	12.96	1,463,084	5.53
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,639,805</b>	<b>31.43</b>	<b>5,255,304</b>	<b>30.41</b>	<b>7,565,186</b>	<b>28.61</b>
Non-Instructional Regular	2,307,803	15.63	2,580,694	14.93	2,071,021	7.83
Instructional Aides Regular	199,831	1.35	243,839	1.41	273,757	1.04
Non-Instructional Salaries Other	1,091,760	7.40	1,214,526	7.03	1,209,600	4.58
Instructional Aides Other	331,968	2.25	545,760	3.16	593,999	2.25
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,931,362</b>	<b>26.63</b>	<b>4,584,819</b>	<b>26.53</b>	<b>4,148,377</b>	<b>15.69</b>
Employee Benefits	2,567,354	17.39	3,147,440	18.21	3,148,388	11.91
Supplies and Materials	696,708	4.72	891,288	5.16	3,401,841	12.87
Other Operating Expenses	1,727,952	11.70	1,622,728	9.39	3,162,387	11.96
Capital Outlay	976,520	6.61	1,371,992	7.94	4,487,220	16.97
Intrafund Transfers Out	67,603	0.46	83,478	0.48	100,190	0.38
Student Financial Aid	155,333	1.05	187,891	1.09	30,709	0.12
Other Student Aid	FALSE	0.00	137,174	0.79	394,614	1.49
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,191,470</b>	<b>41.94</b>	<b>7,441,991</b>	<b>43.06</b>	<b>14,725,349</b>	<b>55.70</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>14,762,637</b>	<b>100.00</b>	<b>17,282,114</b>	<b>100.00</b>	<b>26,438,912</b>	<b>100.00</b>

## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

## MIRAMAR COLLEGE

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	112,037	0.56	104,586	0.51	174,830	1.00
Non-Instructional Contract	2,037,185	10.18	2,024,345	9.84	1,920,689	10.98
Instructional Other	494,028	2.47	587,460	2.86	345,531	1.98
Non-Instructional Other	1,661,498	8.30	1,731,678	8.42	2,224,285	12.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,304,748</b>	<b>21.51</b>	<b>4,448,069</b>	<b>21.62</b>	<b>4,665,335</b>	<b>26.67</b>
Non-Instructional Regular	1,523,985	7.62	2,108,457	10.25	2,009,243	11.49
Instructional Aides Regular	148,604	0.74	136,519	0.66	238,993	1.37
Non-Instructional Salaries Other	993,232	4.96	1,200,178	5.83	1,476,243	8.44
Instructional Aides Other	924,366	4.62	887,794	4.31	700,413	4.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,590,187</b>	<b>17.94</b>	<b>4,332,948</b>	<b>21.06</b>	<b>4,424,892</b>	<b>25.30</b>
Employee Benefits	1,971,030	9.85	2,380,169	11.57	2,117,686	12.11
Supplies and Materials	1,368,381	6.84	1,346,388	6.54	1,123,167	6.42
Other Operating Expenses	5,254,699	26.26	5,463,793	26.56	2,270,876	12.98
Capital Outlay	2,820,270	14.10	2,098,116	10.20	2,367,529	13.54
Intrafund Transfers Out	359,324	1.80	322,551	1.57	121,501	0.69
Student Financial Aid	20,371	0.10	16,300	0.08	249,010	1.42
Other Student Aid	295,403	1.48	112,814	0.55	89,800	0.51
Contingencies	24,132	0.12	53,478	0.26	60,978	0.35
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,113,610</b>	<b>60.54</b>	<b>11,793,609</b>	<b>57.32</b>	<b>8,400,547</b>	<b>48.03</b>
<b>TOTAL BUDGET</b>	<b>20,008,545</b>	<b>100.00</b>	<b>20,574,626</b>	<b>100.00</b>	<b>17,490,774</b>	<b>100.00</b>

## GENERAL FUND RESTRICTED

## Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## MIRAMAR COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	123,426	1.11	104,471	0.83	174,830	1.00
Non-Instructional Contract	1,464,951	13.21	1,464,687	11.61	1,920,689	10.98
Instructional Other	199,234	1.80	178,781	1.42	345,531	1.98
Non-Instructional Other	1,293,026	11.66	1,349,995	10.70	2,224,285	12.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,080,637</b>	<b>27.79</b>	<b>3,097,934</b>	<b>24.56</b>	<b>4,665,335</b>	<b>26.67</b>
Non-Instructional Regular	1,321,110	11.92	1,742,653	13.82	2,009,243	11.49
Instructional Aides Regular	57,228	0.52	191,922	1.52	238,993	1.37
Non-Instructional Salaries Other	687,997	6.21	874,805	6.94	1,476,243	8.44
Instructional Aides Other	261,883	2.36	327,642	2.60	700,413	4.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,328,218</b>	<b>21.00</b>	<b>3,137,022</b>	<b>24.87</b>	<b>4,424,892</b>	<b>25.30</b>
Employee Benefits	1,472,922	13.29	1,839,710	14.59	2,117,686	12.11
Supplies and Materials	547,262	4.94	593,021	4.70	1,123,167	6.42
Other Operating Expenses	1,780,925	16.06	2,923,983	23.18	2,270,876	12.98
Capital Outlay	1,426,475	12.87	744,086	5.90	2,367,529	13.54
Intrafund Transfers Out	142,010	1.28	178,885	1.42	121,501	0.69
Student Financial Aid	7,757	0.07	7	0.00	249,010	1.42
Other Student Aid	299,942	2.71	97,916	0.78	89,800	0.51
Contingencies	0	0.00	0	0.00	60,978	0.35
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,677,293</b>	<b>51.21</b>	<b>6,377,608</b>	<b>50.57</b>	<b>8,400,547</b>	<b>48.03</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>11,086,148</b>	<b>100.00</b>	<b>12,612,564</b>	<b>100.00</b>	<b>17,490,774</b>	<b>100.00</b>

## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### CONTINUING EDUCATION

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	157,002	0.82	178,520	0.88	131,311	0.60
Non-Instructional Contract	2,538,542	13.26	2,671,205	13.20	2,629,012	11.91
Instructional Other	403,600	2.11	315,986	1.56	202,320	0.92
Non-Instructional Other	2,365,335	12.35	2,206,655	10.90	2,035,738	9.22
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,464,479</b>	<b>28.54</b>	<b>5,372,366</b>	<b>26.54</b>	<b>4,998,381</b>	<b>22.65</b>
Non-Instructional Regular	2,594,706	13.55	3,288,578	16.25	1,955,211	8.86
Instructional Aides Regular	443,145	2.31	825,490	4.08	406,388	1.84
Non-Instructional Salaries Other	371,261	1.94	258,771	1.28	1,536,547	6.96
Instructional Aides Other	343,101	1.79	384,950	1.90	295,363	1.34
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,752,213</b>	<b>19.60</b>	<b>4,757,789</b>	<b>23.51</b>	<b>4,193,509</b>	<b>19.00</b>
Employee Benefits	3,000,969	15.67	3,631,101	17.94	2,836,215	12.85
Supplies and Materials	1,187,639	6.20	1,611,665	7.96	1,787,918	8.10
Other Operating Expenses	1,304,629	6.81	1,804,302	8.91	4,553,332	20.63
Capital Outlay	3,908,719	20.41	2,496,218	12.33	3,195,194	14.48
Intrafund Transfers Out	329,867	1.72	383,414	1.89	280,350	1.27
Student Financial Aid	0	0.00	0	0.00	0	0.00
Other Student Aid	198,982	1.04	184,033	0.91	224,151	1.02
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,930,805</b>	<b>51.86</b>	<b>10,110,733</b>	<b>49.95</b>	<b>12,877,160</b>	<b>58.35</b>
<b>TOTAL BUDGET</b>	<b>19,147,497</b>	<b>100.00</b>	<b>20,240,888</b>	<b>100.00</b>	<b>22,069,050</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

## CONTINUING EDUCATION

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Instructional Contract	100,222	0.74	169,055	1.34	131,311	0.60
Non-Instructional Contract	1,752,868	12.96	2,089,082	16.62	2,629,012	11.91
Instructional Other	417,126	3.08	149,630	1.19	202,320	0.92
Non-Instructional Other	2,264,731	16.75	1,549,349	12.32	2,035,738	9.22
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,534,947</b>	<b>33.54</b>	<b>3,957,116</b>	<b>31.47</b>	<b>4,998,381</b>	<b>22.65</b>
Non-Instructional Regular	1,857,168	13.73	2,207,398	17.56	1,955,211	8.86
Instructional Aides Regular	439,372	3.25	511,000	4.06	406,388	1.84
Non-Instructional Salaries Other	151,572	1.12	154,080	1.23	1,536,547	6.96
Instructional Aides Other	277,532	2.05	328,507	2.61	295,363	1.34
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,725,644</b>	<b>20.16</b>	<b>3,200,985</b>	<b>25.46</b>	<b>4,193,509</b>	<b>19.00</b>
Employee Benefits	2,513,144	18.58	2,735,973	21.76	2,836,215	12.85
Supplies and Materials	668,236	4.94	631,314	5.02	1,787,918	8.10
Other Operating Expenses	613,504	4.54	950,912	7.56	4,553,332	20.63
Capital Outlay	2,232,019	16.51	869,943	6.92	3,195,194	14.48
Intrafund Transfers Out	120,421	0.89	121,073	0.96	280,350	1.27
Other Student Aid	114,578	0.85	105,234	0.84	224,151	1.02
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,261,902</b>	<b>46.31</b>	<b>5,414,449</b>	<b>43.07</b>	<b>12,877,160</b>	<b>58.35</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>13,522,493</b>	<b>100.00</b>	<b>12,572,550</b>	<b>100.00</b>	<b>22,069,050</b>	<b>100.00</b>



## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

### DISTRICTWIDE GRANT PROGRAMS (Including Interfund and Intrafund Transfers)

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	481,025	0.84	594,118	1.33	493,542	1.05
Instructional Other	608	0.00	0	0.00	0	0.00
Non-Instructional Other	279,662	0.49	339,800	0.76	289,596	0.61
<b>TOTAL ACADEMIC SALARIES</b>	<b>761,295</b>	<b>1.33</b>	<b>933,918</b>	<b>2.09</b>	<b>783,138</b>	<b>1.66</b>
Non-Instructional Regular	2,042,519	3.56	2,277,043	5.11	2,237,959	4.75
Instructional Aides Regular	45,659	0.08	60,000	0.13	60,000	0.13
Non-Instructional Salaries Other	316,893	0.55	307,015	0.69	275,861	0.59
Instructional Aides Other	141,931	0.25	115,820	0.26	84,933	0.18
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,547,002</b>	<b>4.44</b>	<b>2,759,878</b>	<b>6.19</b>	<b>2,658,753</b>	<b>5.65</b>
Employee Benefits	1,298,255	2.26	1,401,507	3.14	1,270,411	2.70
Supplies and Materials	401,369	0.70	486,436	1.09	424,995	0.90
Other Operating Expenses	12,216,788	21.28	9,863,672	22.12	8,739,292	18.56
Capital Outlay	498,045	0.87	559,388	1.25	570,450	1.21
Intrafund Transfers Out	19,006,544	33.11	22,485,270	50.42	1,120,577	2.38
Interfund Transfers Out	12,298,200	21.42	441,675	0.99	4,537,618	9.64
Other Student Aid	270,467	0.47	391,500	0.88	298,500	0.63
Contingencies	8,108,663	14.12	5,273,393	11.82	26,687,376	56.67
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>54,098,331</b>	<b>94.24</b>	<b>40,902,841</b>	<b>91.72</b>	<b>43,649,219</b>	<b>92.69</b>
<b>TOTAL BUDGET</b>	<b>57,406,628</b>	<b>100.00</b>	<b>44,596,637</b>	<b>100.00</b>	<b>47,091,110</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS  
(Including Interfund and Intrafund Transfers)

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	366,523	1.26	345,978	3.44	493,542	1.05
Non-Instructional Other	265,675	0.91	293,956	2.92	289,596	0.61
<b>TOTAL ACADEMIC SALARIES</b>	<b>632,198</b>	<b>2.18</b>	<b>639,934</b>	<b>6.35</b>	<b>783,138</b>	<b>1.66</b>
Non-Instructional Regular	2,071,108	7.13	1,967,744	19.54	2,237,959	4.75
Instructional Aides Regular	47,360	0.16	47,937	0.48	60,000	0.13
Non-Instructional Salaries Other	226,512	0.78	196,662	1.95	275,861	0.59
Instructional Aides Other	163,625	0.56	197,707	1.96	84,933	0.18
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,508,605</b>	<b>8.63</b>	<b>2,410,050</b>	<b>23.93</b>	<b>2,658,753</b>	<b>5.65</b>
Employee Benefits	2,468,275	8.49	2,443,372	24.26	1,270,411	2.70
Supplies and Materials	272,432	0.94	274,725	2.73	424,995	0.90
Other Operating Expenses	1,433,444	4.93	1,912,480	18.99	8,739,292	18.56
Capital Outlay	362,068	1.25	319,869	3.18	570,450	1.21
Intrafund Transfers Out	1,942,397	6.68	1,440,119	14.30	1,120,577	2.38
Interfund Transfers Out	19,441,675	66.90	537,618	5.34	4,537,618	9.64
Other Student Aid	0	0.00	93,000	0.92	298,500	0.63
Contingencies	0	0.00	0	0.00	26,687,376	56.67
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>25,920,291</b>	<b>89.19</b>	<b>7,021,183</b>	<b>69.72</b>	<b>43,649,219</b>	<b>92.69</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>29,061,094</b>	<b>100.00</b>	<b>10,071,167</b>	<b>100.00</b>	<b>47,091,110</b>	<b>100.00</b>

## CHILD DEVELOPMENT FUND

### Description

This fund is established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College, (Educational Code Section 79120). This fund is classified as a Special Revenue Subfund in accordance with the California Community College's Budget and Accounting Manual.

### Goals and Objectives

To continue operation of the District's Child Development Centers to provide an educational service for students.

### Revenue

Revenue is partly derived from federal support and user fees. The remaining revenue is provided by incoming transfers from General Fund Unrestricted and interest earned on deposited funds.

Budget - See next page.

CHILD DEVELOPMENT FUND

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ -6,098	\$ 945,090	\$ 149,882	\$ 145,953	\$ 1,234,827
Federal Revenue	0	0	0	82,410	82,410
State Child Development Revenue	282,008	292,725	210,230	82,497	867,460
Local Revenue (including Interest)	978	20,804	9,935	17,000	48,717
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333	0	25,000
<b>TOTAL SOURCES</b>	<b>\$ 310,222</b>	<b>\$ 1,291,952</b>	<b>\$ 403,380</b>	<b>\$ 352,860</b>	<b>\$ 2,358,414</b>
<b>Expenditures</b>					
Academic Salaries	\$ 0	\$ 20,000	\$ 11,000	\$ 0	\$ 31,000
Non-Academic Salaries	230,899	205,000	192,000	0	627,899
Employee Benefits	66,385	35,250	47,285	0	148,920
Supplies and Materials	12,503	208,849	19,494	247,363	488,209
Other Operating Expenses	435	298,720	15,000	2,000	316,155
Capital Outlay	0	524,133	118,601	0	642,734
Interfund Transfer Out	0	0	0	78,497	78,497
Intrafund Transfer Out to Child Dev	0	0	0	25,000	25,000
<b>TOTAL USES</b>	<b>\$ 310,222</b>	<b>\$ 1,291,952</b>	<b>\$ 403,380</b>	<b>\$ 352,860</b>	<b>\$ 2,358,414</b>

## CHILD DEVELOPMENT FUND

### Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

OTHER FUNDS  
CHILD  
DEVELOPMENT

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	15,000	0.70	30,000	1.39	5,000	0.21
Non-Instructional Other	16,911	0.79	24,000	1.11	26,000	1.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>31,911</b>	<b>1.49</b>	<b>54,000</b>	<b>2.49</b>	<b>31,000</b>	<b>1.31</b>
Instructional Aides Regular	223,595	10.43	191,940	8.87	119,954	5.09
Non-Instructional Salaries Other	46,703	2.18	65,199	3.01	9,564	0.41
Instructional Aides Other	388,105	18.10	367,976	17.00	498,381	21.13
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>658,403</b>	<b>30.7</b>	<b>625,115</b>	<b>28.87</b>	<b>627,899</b>	<b>26.62</b>
Employee Benefits	119,173	5.56	142,208	6.57	148,920	6.31
Supplies and Materials	533,249	24.87	489,700	22.62	488,209	20.70
Other Operating Expenses	382,959	17.86	329,791	15.23	316,155	13.41
Capital Outlay	269,284	12.56	420,666	19.43	642,734	27.25
Intrafund Transfers Out	76,264	3.56	25,000	1.15	25,000	1.06
Interfund Transfers Out	73,306	3.42	78,495	3.63	78,497	3.33
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,454,235</b>	<b>67.81</b>	<b>1,485,860</b>	<b>68.63</b>	<b>1,699,515</b>	<b>72.06</b>
<b>TOTAL BUDGET</b>	<b>2,144,549</b>	<b>100</b>	<b>2,164,975</b>	<b>100</b>	<b>2,358,414</b>	<b>100</b>

OTHER FUNDS  
CHILD  
DEVELOPMENT

## CHILD DEVELOPMENT FUND

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	11,653	1.20	0	0.00	5,000	0.21
Non-Instructional Other	10,721	1.10	30,845	3.57	26,000	1.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,374</b>	<b>2.31</b>	<b>30,845</b>	<b>3.57</b>	<b>31,000</b>	<b>1.31</b>
Instructional Aides Regular	181,701	18.72	204,409	23.65	119,954	5.09
Non-Instructional Salaries Other	39,335	4.05	41,342	4.78	9,564	0.41
Instructional Aides Other	227,518	23.44	253,552	29.34	498,381	21.13
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>448,554</b>	<b>46.22</b>	<b>499,303</b>	<b>57.77</b>	<b>627,899</b>	<b>26.62</b>
Employee Benefits	127,396	13.13	155,045	17.94	148,920	6.31
Supplies and Materials	125,329	12.91	132,749	15.36	488,209	20.70
Other Operating Expenses	15,337	1.58	6,887	0.80	316,155	13.41
Capital Outlay	86,221	8.88	14,497	1.68	642,734	27.25
Intrafund Transfers Out	76,264	7.86	25,000	2.89	25,000	1.06
Interfund Transfers Out	69,006	7.11	0	0.00	78,497	3.33
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>499,554</b>	<b>51.47</b>	<b>334,179</b>	<b>38.66</b>	<b>1,699,515</b>	<b>72.06</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>970,481</b>	<b>100</b>	<b>864,327</b>	<b>100</b>	<b>2,358,414</b>	<b>100</b>

## OTHER SPECIAL REVENUE FUNDS

OTHER FUNDS  
SPECIAL  
REVENUE

### Description

This fund is established in accordance with the California Community College’s Budget and Accounting Manual as part of the Special Revenue Subfund category. For the purpose of accountability, the District allocates the fund into Cosmetology, Consumer Fee, and Career Assessment activities.

### Goals and Objectives

To provide service and materials beyond the level available through the General State Apportionment and other related resources.

### Revenue

Revenue is derived from user fees.

### Budget

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Funds
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 136,208	\$ 97,918	\$ 727,428	\$ 200,865	\$ 32,514	1,194,933
Local Revenue	50,000	107,000	179,501	400,000	5,000	741,501
<b>TOTAL SOURCES</b>	<b>\$ 186,208</b>	<b>\$ 204,918</b>	<b>\$ 906,929</b>	<b>\$ 600,865</b>	<b>\$ 37,514</b>	<b>1,936,434</b>
<b>Expenditures</b>						
Academic Salaries	\$ 0	\$ 0	\$ 9,278	\$ 261,375	\$ 0	270,653
Non-Academic Salaries	0	0	8,958	40,560	0	49,518
Employee Benefits	0	0	2,552	56,848	0	59,400
Supplies and Materials	141,164	150,914	307,536	110,362	12,492	722,468
Other Operating Expenses	25,044	54,004	215,040	46,247	17,412	357,747
Capital Outlay	20,000	0	363,565	85,473	7,610	476,648
<b>TOTAL USES</b>	<b>\$ 186,208</b>	<b>\$ 204,918</b>	<b>\$ 906,929</b>	<b>\$ 600,865</b>	<b>\$ 37,514</b>	<b>1,936,434</b>

OTHER FUNDS  
SPECIAL  
REVENUE

## OTHER SPECIAL REVENUE FUNDS

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	35,000	2.03	32,877	1.75	33,982	1.75
Instructional Other	298,811	17.32	220,000	11.68	227,393	11.74
Non-Instructional Other	0	0.00	0	0.00	9,278	0.48
<b>TOTAL ACADEMIC SALARIES</b>	<b>333,811</b>	<b>19.35</b>	<b>252,877</b>	<b>13.42</b>	<b>270,653</b>	<b>13.98</b>
Non-Instructional Regular	36,000	2.09	39,241	2.08	40,560	2.09
Non-Instructional Salaries Other	13,650	0.79	13,545	0.72	8,958	0.46
Instructional Aides Other	3,576	0.21	4,556	0.24	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>53,226</b>	<b>3.09</b>	<b>57,342</b>	<b>3.04</b>	<b>49,518</b>	<b>2.56</b>
Employee Benefits	54,853	3.18	56,615	3.01	59,400	3.07
Supplies and Materials	533,029	30.90	663,470	35.22	722,468	37.31
Other Operating Expenses	273,185	15.84	288,895	15.33	357,747	18.47
Capital Outlay	476,878	27.65	564,733	29.98	476,648	24.61
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,337,945</b>	<b>77.56</b>	<b>1,573,713</b>	<b>83.53</b>	<b>1,616,263</b>	<b>83.47</b>
<b>TOTAL BUDGET</b>	<b>1,724,982</b>	<b>100</b>	<b>1,883,932</b>	<b>100</b>	<b>1,936,434</b>	<b>100</b>



## OTHER SPECIAL REVENUE FUNDS

Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

OTHER FUNDS  
SPECIAL  
REVENUE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Contract	32,723	5.30	33,149	4.53	33,982	1.75
Instructional Other	177,972	28.84	162,954	22.29	227,393	11.74
Non-Instructional Other	0	0.00	0	0.00	9,278	0.48
<b>TOTAL ACADEMIC SALARIES</b>	<b>210,696</b>	<b>34.14</b>	<b>196,103</b>	<b>26.82</b>	<b>270,653</b>	<b>13.98</b>
Non-Instructional Regular	38,936	6.31	29,648	4.06	40,560	2.09
Non-Instructional Salaries Other	0	0.00	0	0.00	8,958	0.46
Instructional Aides Other	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>38,936</b>	<b>6.31</b>	<b>29,648</b>	<b>4.06</b>	<b>49,518</b>	<b>2.56</b>
Employee Benefits	41,201	6.68	45,274	6.19	59,400	3.07
Supplies and Materials	236,516	38.32	275,277	37.65	722,468	37.31
Other Operating Expenses	57,037	9.24	91,694	12.54	357,747	18.47
Capital Outlay	32,816	5.32	93,122	12.74	476,648	24.61
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>367,569</b>	<b>59.55</b>	<b>505,366</b>	<b>69.12</b>	<b>1,616,263</b>	<b>83.47</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>617,202</b>	<b>100</b>	<b>731,118</b>	<b>100</b>	<b>1,936,434</b>	<b>100</b>

## CAPITAL PROJECTS FUND

### Description

This fund is established in accordance with the California Community College's Budget and Accounting Manual to provide for the accumulation and expenditure of monies for the acquisition or construction of significant capital facilities and other capital outlay projects, scheduled maintenance and special repairs and maintenance projects.

### Goals and Objectives

Construct and maintain required facilities in an economical manner and provide for capital improvements on a planned multi-year basis.

### Revenue

Income is derived from state appropriations, incoming transfers from the General Fund and interest earned on deposited funds.

Budget - See next page.

## CAPITAL PROJECTS FUND BUDGET

### BEGINNING BALANCE & INCOME

Beginning Balance	\$ 20,291,669
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	668,470
Interest	139,257
Rental and Lease	1,386,419
Other Misc Local	0
Interfund Transfer In from GFR	4,537,618
Intrafund Transfer In	337,657

**TOTAL SOURCE** \$ 27,361,090

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,283,066	\$ 4,283,066
New Construction	0	0	0	0	10,513,288	10,513,288
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	235,075	387,048	282,437	73,321	9,274,507	10,252,388
Redevelopment	0	0	0	0	1,884,557	1,884,557
Operating Costs	0	0	0	0	90,134	90,134
Intrafund Transfer Out	0	0	0	0	337,657	337,657
<b>RESERVES</b>						
<b>TOTAL USES</b>	\$ 235,075	\$ 387,048	\$ 282,437	\$ 73,321	\$ 26,383,209	\$ 27,361,090

(1) Local Projects include:

College Campuses and District Office -Minor Improvements, DW State Matching Pool Reserve, DO Local Schedule Maintenance, MIS Student Svc Maintenance Consulting, DW Parking Improvement, KSDS Equipment, Equipment Facilities Support, CE-Cafeteria Renovation, DW Power Generation Leases, DW MS - Equipment Reserve, Energy Efficiency Efforts - Prop 39, DSA Certification

## CAPITAL PROJECTS FUND ACTUALS

### BEGINNING BALANCE & INCOME

Beginning Balance	\$ 21,930,399
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	4,702,123
Interest	260,298
Rental and Lease	1,276,132
Other Misc Local	5,838,329
Interfund Transfer In from GFU/GFR	537,618
Intrafund Transfer In	554,657
Unrealized Gain on Investments	-74,003
<b>TOTAL SOURCES</b>	<b>\$ 35,025,553</b>

42

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,266,774	\$ 2,266,774
New Construction	0	0	0	0	10,216,213	10,216,213
Redevelopment	0	0	0	0	0	0
Local Projects (1)	24,717	16,800	67,922	4,400	1,264,260	1,378,099
Operating Costs	0	0	0	0	157,590	157,590
Unrealized Loss	0	0	0	0	0	0
Interfund Transfer Out to GFU	0	0	0	0	0	0
Intrafund Transfer Out to Capital	0	0	0	0	715,207	715,207
<b>TOTAL USES</b>	<b>\$ 24,717</b>	<b>\$ 16,800</b>	<b>\$ 67,922</b>	<b>\$ 4,400</b>	<b>\$ 14,620,045</b>	<b>\$ 14,733,884</b>
<b>ENDING BALANCE</b>						<b>20,291,669</b>

(1) Local Projects include:  
College Campuses and District Office -Minor Improvements, MIS Student Svc, Leases, Energy Efficiency Efforts - Prop 39

OTHER FUNDS  
CAPITAL  
PROJECTS

## PROPOSITION “S” FUND

### Description

On November 5, 2002, the voters within the District’s service area approved the issuance of a General Obligation 39 (“GO 39”) Bond of \$685 million, by a favorable vote of 68.6%. The funds were designated to acquire land, construct, improve, and equip facilities in accordance with the respective Campus Facility Master Plans.

### Goals and Objectives

To construct classrooms, computer science, technology courses, and instructional laboratories, the replacement of deteriorating portables with permanent classrooms and lecture halls, the seismic repair of older facilities, the improvement of electrical, lighting, and ventilation systems in existing classrooms, the increase of the number of available parking spaces, the addition of support facilities, health education and science buildings, and the improvement of campus safety.

### Revenue

Income is derived from the sale of GO 39 Bonds. Bonds are sold on an as-needed basis, with the intent to utilize all proceeds from each sale within a three (3) year period. A series of bonds were sold in the months of September 2003, October 2005, April 2009, July 2011 and July 2013. Proceeds from the sales were approximately: \$105 million, \$245 million, \$131.3 million, \$100 million and \$103.7 million respectively. Proposition S bonds were fully issued as of July 2013.

In 2016, the District refunded approximately \$524 million of the San Diego Community College District (San Diego County, California) General Obligation Refunding Bonds. Approximately \$164 million was attributed to Prop S. Prop S bonds refunded were Election of 2002 and Series 2009 (\$96 million) and Election of 2002, Series 2011, (\$68 million).

Budget - See next page.

PROPOSITION "S" FUND BUDGET

**BEGINNING BALANCE AND INCOME**

Beginning Balance	\$	15,057,319
Interest		299,940
Unrealized Gain/ Loss		

**TOTAL SOURCES \$ 15,357,259**

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 0	\$ 705,485	\$ 0	\$ 0	\$ 0	705,485
New Construction	2,910,992	0	957,276	36,974	0	3,905,242
Infrastructure	0	0	0	0	0	0
Program Management	0	0	0	0	0	0
IT	0	0	0	0	9,746,532	9,746,532
Reserves						1,000,000
<b>TOTAL USES</b>	<b>\$ 2,910,992</b>	<b>\$ 705,485</b>	<b>\$ 957,276</b>	<b>\$ 36,974</b>	<b>\$ 9,746,532</b>	<b>15,357,259</b>

**Projects by Campus**

City:	Child Development Center
Mesa:	Fitness Center, Campus Facilities Support Renovation
Miramar:	Hourglass Field House, Technology & Distribution Center
Cont. Ed:	Consolidation of Cntr Ct and Cesar Chavez
Districtwide:	District Computer Hardware & Software, Project Management

## PROPOSITION "S" FUND ACTUALS

### BEGINNING BALANCE AND INCOME

Beginning Balance	\$ 17,545,168
Interest	257,403
Other Misc Local Income	32,451
Unrealized Gain	(35,832)

**TOTAL SOURCES \$ 17,799,190**

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 1,075	\$ 1,022,663	\$ 0	\$ 0	\$ 0	\$ 1,023,738
Building Renovation/New Const.	0	0	0	0	0	0
New Construction	153,141	595	77	33,517	0	187,330
Infrastructure	0	0	(559,842)	0	0	(559,842)
Land Acquisition	0	0	0	0	0	0
FF&E	0	0	0	0	0	0
Program Management	0	0	0	0	23,302	23,302
IT	0	0	0	0	2,067,343	2,067,343
Salaries	0	0	0	0	0	0
Reserves						0
<b>TOTAL USES</b>	<b>\$ 154,216</b>	<b>\$ 1,023,258</b>	<b>\$ (559,765)</b>	<b>\$ 33,517</b>	<b>\$ 2,090,645</b>	<b>\$ 2,741,871</b>

### ENDING BALANCE

15,057,319

### Projects by Campus

City:	Child Development Center, Renovate "P" Building
Mesa:	Fitness Center, Mesa Campus Facilities Support Renovation
Miramar:	Miramar Infrastructure, Technology & Distribution Center
Cont. Ed:	Consolidation of Center City and Cesar Chavez
Districtwide:	Project Management, District Computer Hardware & Software

OTHER FUNDS  
PROPOSITION "S"

## PROPOSITION “N” FUND

### Description

On November 7, 2006, the voters within the District’s service area approved the issuance of a General Obligation 39 (“GO 39”) Bond of \$870 million, by a favorable vote of 63%. The funds were designated to acquire land, and to construct, improve, and equip facilities in accordance with the respective Campus Facility Master Plans.

### Goals and Objectives

To construct classrooms, job training facilities, computer science, technology, and instructional laboratories, upgrade classrooms and lecture halls, improve electrical, lighting and ventilation systems in existing classrooms and continue improvement of campus safety.

### Revenue

Income is derived from the sale of GO 39 Bonds. GO Bonds are sold on an as-needed basis, with the intent to utilize all proceeds from each sale within a three (3) year period. A series of bonds were sold in the months of August 2007, July 2011, July 2013 and November 2016. Proceeds from the sales were approximately: \$225 million, \$250 million, \$273 million and \$122 million respectively. The Proposition N bonds were fully issued as of November 2016.

In 2012, the District refunded approximately \$245 million San Diego Community College District (San Diego County, California) General Obligation Refunding Bonds Election of 2006 and Series 2007 (the “Series 2007 Bonds”).

In 2016, the District refunded approximately \$524 million of the San Diego Community College District (San Diego County, California) General Obligation Refunding Bonds. Approximately \$360 million of this refunding was attributable to Prop N. Prop N bonds refunded were Election of 2006 and Series 2007 (\$136 million) and Election of 2006, Series 2011 (\$224 million).

Budget - See next page.



## PROPOSITION "N" FUND BUDGET

### BEGINNING BALANCE AND INCOME

Beginning Balance	\$	45,289,387
Interest		153,539
Unrealized Gain		0

<b>TOTAL SOURCES</b>	<b>\$</b>	<b>45,442,926</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures and Reserves</b>						
Building Renovation	\$ 10,795,669		466,168		\$	11,261,837
Building Renovation/New Const.			171,841	654,371		826,212
New Construction	430,573	16,814,793	5,334,043			22,579,409
Infrastructure	113,573	1,958,114	3,283,877			5,355,564
Program Management					4,804,751	4,804,751
Reserves						615,153
<b>TOTAL USES</b>	<b>\$ 11,339,815</b>	<b>\$ 18,772,907</b>	<b>\$ 9,255,929</b>	<b>\$ 654,371</b>	<b>\$ 4,804,751</b>	<b>\$ 45,442,926</b>

### Projects by Campus

City:	Humanities Bldg, Engineering Tech, D-Bldg. Roof, Renovate A-Bldg, Construct Languages and Speech, Infrastructure
Mesa:	Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/Stockroom, Art Facilities
Miramar:	Regional Pub. Safety Inst., Training Course, Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation Parking Structure #1, Campus Dev. Infrastructure, College Serv Ctr - Police/Emerg, Maintenance Facility, Library Resource Center, Continuing Education Bldg.
Cont. Ed:	Clairemont Linda Vista Bldg
Districtwide:	Program Management

## PROPOSITION “N” FUND ACTUALS

### BEGINNING BALANCE AND INCOME

Beginning Balance	\$	111,330,593
Proceeds from Bond Sale		0
Interest		1,373,693
Other Misc Local Revenue		6,442
Unrealized Gain		28,072

<b>TOTAL SOURCES</b>	<b>\$</b>	<b>112,738,799</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 31,309,775	5	916,317	\$ 0	\$ 0	32,226,097
Building Renovation/New Const.	0	0	60,057	50,781	0	110,838
New Construction	297,038	29,711,215	180,898	0	0	30,189,151
Infrastructure	76,239	351,373	1,983,090	0	0	2,410,702
Program Management	0	0	0	0	2,512,174	2,512,174
Reserves						
<b>TOTAL USES</b>	<b>\$ 31,683,052</b>	<b>\$ 30,062,593</b>	<b>\$ 3,140,362</b>	<b>\$ 50,781</b>	<b>\$ 2,512,174</b>	<b>67,448,962</b>
<b>ENDING BALANCE</b>						<b>45,289,837</b>

**Projects by Campus**

City: Construct Languages and Speech, D-Bldg Roof, Engineering Tech, Humanities Bldg, Infrastructure, Renovate A-Bldg, Science Bldg.  
 Mesa: Art Facilities, Cafeteria/Bookstore/ Stockroom, Infrastructure, Instructional Tech Bldg, Math & Science, Temporary Technology Village.  
 Miramar: Aviation Maint. Tech Center, Café/Bookstore, Campus Dev. Infrastructure, Continuing Education Bldg, Interim Library, Library Resource Center, Maintenance Facility, Parking Structure #1, Regional Pub. Safety Inst. Science Bldg. Addition  
 CE: Claremont Linda Vist Bldg, ECC Ph II Wing-Reno  
 Districtwide: Program Management

## ABSO ENTERPRISE FUNDS

OTHER FUNDS  
ABSO ENTERPRISE  
FUNDS

### Description

The Enterprise Funds are established in accordance with the California Community College’s Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a business unit. Proprietary in nature, the total costs of providing goods and services for Bookstore and Food Service operations are administered as the Auxiliary Business Service Organization (ABSO). This fund is used to account for operations of the Bookstore and Food Service unit.

### Goals and Objectives

To administer the San Diego Community College District food service, bookstore, and other supportive services which are of a general benefit to students and staff in the most efficient and economical manner possible.

### Revenue

Revenue is primarily derived from bookstore and cafeteria sales.

### Budget

	Bookstore	Food Service	Total Enterprise Funds
<b>Income</b>			
Sales	\$ 10,489,300	\$ 8,831,500	\$ 19,320,800
Interest/Other Income	297,850	69,000	366,850
<b>TOTAL INCOME</b>	<b>\$ 10,787,150</b>	<b>\$ 8,900,500</b>	<b>\$ 19,687,650</b>
<b>Expenditures</b>			
Non-Academic Salaries	2,746,500	2,705,137	5,451,637
Employee Benefits	927,500	1,456,613	2,384,113
Supplies and Materials	6,187,250	3,909,986	10,097,236
Other Operating Expenses	805,900	617,764	1,423,664
Capital Outlay	120,000	211,000	331,000
<b>EXPENDITURES</b>	<b>10,787,150</b>	<b>8,900,500</b>	<b>19,687,650</b>
Reserves	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,787,150</b>	<b>\$ 8,900,500</b>	<b>\$ 19,687,650</b>

## OTHER ENTERPRISE FUNDS

### Description

The Other Enterprise Funds are established in accordance with the California Community College’s Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a self-funded business while accounting for its total operating revenue and cost. This fund is used to account for operations of the KSDS Radio Station.

### Goals and Objectives

To administer the San Diego Community College District’s KSDS Radio Station which is a general benefit to students and staff in the most efficient and economical manner possible.

### Revenue

Revenue is primarily derived from advertising and membership subscriptions.

### Budget

	<b>KSDS Radio Station</b>
<b>REVENUE</b>	
<b>Sales</b>	<b>\$ 654,701</b>
<b>Interest/Other Income</b>	<b>160,299</b>
<b>Interfund Transfer In from GFU</b>	<b>135,000</b>
<b>TOTAL INCOME</b>	<b>\$ 950,000</b>
<b>Expenditures</b>	<b>\$ 950,000</b>
<b>TOTAL EXPENDITURES/RESERVES</b>	<b>\$ 950,000</b>

OTHER FUNDS  
ENTERPRISE  
FUNDS

## ALL ENTERPRISE FUNDS

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Regular	2,830,799	11.47	3,821,710	18.22	4,926,813	23.87
Non-Instructional Salaries Other	1,750,210	7.09	886,000	4.22	965,337	4.68
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,581,009</b>	<b>18.55</b>	<b>4,707,710</b>	<b>22.44</b>	<b>5,892,150</b>	<b>28.55</b>
Employee Benefits	1,334,575	5.41	2,030,322	9.68	2,561,115	12.41
Supplies and Materials	13,277,070	53.78	11,077,121	52.80	10,101,736	48.95
Other Operating Expenses	1,656,324	6.71	1,946,308	9.28	1,741,649	8.44
Capital Outlay	157,845	0.64	216,703	1.03	341,000	1.65
Intrafund Transfers Out	585,000	2.37	1,000,000	4.77	0	0.00
Contingencies	3,097,301	12.55	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>20,108,115</b>	<b>81.45</b>	<b>16,270,454</b>	<b>77.56</b>	<b>14,745,500</b>	<b>71.45</b>
<b>TOTAL BUDGET</b>	<b>24,689,124</b>	<b>100</b>	<b>20,978,164</b>	<b>100</b>	<b>20,637,650</b>	<b>100</b>

## ALL ENTERPRISE FUNDS

### Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

OTHER FUNDS  
ENTERPRISE  
FUNDS

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Regular	3,060,279	15.23	3,088,200	17.54	4,926,813	23.87
Non-Instructional Salaries Other	1,841,542	9.17	1,952,279	11.09	965,337	4.68
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,901,821</b>	<b>24.4</b>	<b>5,040,479</b>	<b>28.63</b>	<b>5,892,150</b>	<b>28.55</b>
Employee Benefits	1,674,380	8.33	1,753,416	9.96	2,561,115	12.41
Supplies and Materials	10,324,974	51.39	9,672,882	54.94	10,101,736	48.95
Other Operating Expenses	1,152,280	5.74	1,123,270	6.38	1,741,649	8.44
Capital Outlay	36,475	0.18	14,679	0.08	341,000	1.65
Intrafund Transfers Out	2,000,000	9.96	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>15,188,109</b>	<b>75.6</b>	<b>12,564,247</b>	<b>71.37</b>	<b>14,745,500</b>	<b>71.45</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>20,089,930</b>	<b>100</b>	<b>17,604,726</b>	<b>100</b>	<b>20,637,650</b>	<b>100</b>

## INTERNAL SERVICES FUND

### Description

This fund accounts for the financing of goods and services provided by one department or organizational unit to other units on a cost-reimbursement. It is a useful means to identify and manage costs associated with particular services.

### Goals and Objectives

To administer the District's Group Medical, Vision, Dental and Life insurance employee benefit programs, and the District's programs for Workers' Compensation and Risk Management, including Liability, Fire, Auto, and other insurance.

### Revenue

This fund earns interest on its average balance in the County Treasury. The majority of revenue is derived from premium charges to other District funds for benefits subsidies and employee deductions.

Budget - See next page.

INTERNAL SERVICES FUND BUDGET

54

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 735,764	\$ 9,111,987	\$ 2,446,738	\$ 540,135	\$ 1,967,683	\$ 21,932	\$ 14,824,238
Interest Revenue	2,000	45,000	15,000	2,000	10,000	0	74,000
District Share/Support, Payroll	38,190,702	4,923,593	0	0	0	0	43,114,295
Employee/Retiree Share	3,215,957	0	0	0	0	513,118	3,729,075
GFU/GFR Offset	(38,190,702)	(4,923,593)	(767,000)	(210,394)	(1,238,942)	0	(45,330,631)
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	0	50,000	767,000	202,719	1,238,942	0	2,258,661
<b>TOTAL SOURCES</b>	<b>\$ 3,953,721</b>	<b>\$ 9,206,987</b>	<b>\$ 2,461,738</b>	<b>\$ 542,135</b>	<b>\$ 1,977,683</b>	<b>\$ 535,050</b>	<b>\$ 18,677,314</b>
<b>Expenditures and Reserves</b>							
Claims Paid/Legal Settlement/Expense	\$ 0	\$ 1,685,800	\$ 767,000	\$ 0	\$ 0	\$ 523,162	\$ 2,975,962
Premium Payment	41,408,659	402,329	0	210,394	1,238,942	0	43,260,324
GFU/GFR Offset	(38,190,702)	(4,923,593)	(767,000)	(210,394)	(1,238,942)	0	(45,330,631)
Other Operating Expenses	0	0	0	0	0	0	0
Other Support	0	0	0	0	0	0	0
Reserves	735,764	12,042,451	2,461,738	542,135	1,977,683	11,888	17,771,659
<b>TOTAL USES</b>	<b>\$ 3,953,721</b>	<b>\$ 9,206,987</b>	<b>\$ 2,461,738</b>	<b>\$ 542,135</b>	<b>\$ 1,977,683</b>	<b>\$ 535,050</b>	<b>\$ 18,677,314</b>



## INTERNAL SERVICES FUND ACTUALS

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 323,947	\$ 6,304,162	\$ 2,427,479	\$ 528,270	\$ 1,952,194	\$ 31,203	\$ 11,567,255
Interest Revenue	2,561	49,722	19,259	4,190	15,489	0	91,221
District Share/Support, Payroll	36,304,002	4,908,785	0	0	0	0	41,212,787
Employee/Retiree Share	3,061,342	0	0	0	0	449,305	3,510,647
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	762	74,858	672,685	222,464	1,146,463	0	2,117,232
<b>TOTAL SOURCES</b>	<b>\$ 39,692,614</b>	<b>\$ 11,337,527</b>	<b>\$ 3,119,423</b>	<b>\$ 762,599</b>	<b>\$ 3,114,146</b>	<b>\$ 480,508</b>	<b>\$ 58,506,817</b>
<b>Expenditures</b>							
Claims Paid/Legal Settlement	\$ 0	\$ 1,490,822	\$ 225,438	\$ 0	\$ 0	\$ 440,306	\$ 2,156,566
Premium Payment	38,956,851	475,273	0	222,464	1,146,463	0	40,801,051
Legal Fees	0	0	447,247	0	0	0	447,247
Claims Administration	0	259,445	0	0	0	18,270	277,715
<b>TOTAL USES</b>	<b>\$ 38,956,851</b>	<b>\$ 2,225,540</b>	<b>\$ 672,685</b>	<b>\$ 222,464</b>	<b>\$ 1,146,463</b>	<b>\$ 458,576</b>	<b>\$ 43,682,579</b>
<b>ENDING BALANCE</b>	<b>\$ 735,764</b>	<b>\$ 9,111,987</b>	<b>\$ 2,446,738</b>	<b>\$ 540,135</b>	<b>\$ 1,967,683</b>	<b>\$ 21,932</b>	<b>\$ 14,824,238</b>

55

OTHER FUNDS  
INTERNAL  
SERVICES

## ASSOCIATED STUDENTS FUND

### Description

The Associated Students (AS) Fund is established to account for assets held in trust by the District for organized student associations established pursuant to Education Code (Section 76060, et al.). An Associated Student Organization Fund is maintained for each College and Continuing Education.

### Goals and Objectives

The funds are expended in accordance with policies established by the Board of Trustees for the Associated Student organizations.

### Revenues

Principal sources of revenue are received from AS membership card sales, bus/trolley commissions, fund raising, and interest income from bank deposits.

### Budget

The 2018-2019 Adopted Budget for all sites is shown below. AS budgets are developed and approved by AS official representatives, maintained by the campus' personnel, monitored by the District's Business and Technology Services Division and subject to audit by the District's contracted independent auditors.

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Salaries Other	29,030	7.06	33,247	8.72	52,514	12.82
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>29,030</b>	<b>7.06</b>	<b>33,247</b>	<b>8.72</b>	<b>52,514</b>	<b>12.82</b>
Employee Benefits	2,225	0.54	2,744	0.72	5,595	1.37
Supplies and Materials	18,861	4.58	25,839	5.77	13,029	3.18
Other Operating Expenses	158,028	38.40	149,841	34.50	126,762	30.94
Capital Outlay	4,400	1.07	3,500	0.52	14,500	3.54
Contingencies	198,935	48.35	194,482	49.76	197,285	48.16
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>382,449</b>	<b>92.94</b>	<b>376,406</b>	<b>91.28</b>	<b>357,171</b>	<b>87.18</b>
<b>TOTAL BUDGET</b>	<b>411,479</b>	<b>100</b>	<b>409,653</b>	<b>100</b>	<b>409,685</b>	<b>100</b>

## ASSOCIATED STUDENTS FUND BUDGET

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 92,878	\$ 131,277	\$ 44,585	\$ 18,987	\$ 287,727
Local/Interest Revenue	2,022	6,050	4,500	4,275	16,847
Interfund Transfer In from GFU	30,484	44,489	25,138	5,000	105,111
<b>TOTAL SOURCES</b>	<b>\$ 125,384</b>	<b>\$ 181,816</b>	<b>\$ 74,223</b>	<b>\$ 28,262</b>	<b>\$ 409,685</b>
<b>Expenditures and Reserves</b>					
Non-Academic Salaries	\$ 37,014	\$ 7,000	\$ 8,500	\$ 0	\$ 52,514
Employee Benefits	4,500	500	595	0	5,595
Supplies and Materials	1,000	4,000	4,000	4,029	13,029
Special Activities	30,000	55,000	24,000	17,762	126,762
Capital Outlay	12,500	500	0	1,500	14,500
Reserves	40,370	114,816	37,128	4,971	197,285
<b>TOTAL USES</b>	<b>125,384</b>	<b>181,816</b>	<b>74,223</b>	<b>28,262</b>	<b>409,685</b>

## ASSOCIATED STUDENTS FUND ACTUALS

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 85,565	\$ 137,449	\$ 31,982	\$ 20,233	\$ 275,229
Local/Interest Revenue	6,375	5,524	5,416	998	18,313
Interfund Transfer In from GFU	32,881	47,466	26,842	5,000	112,189
<b>TOTAL SOURCES</b>	<b>\$ 124,821</b>	<b>\$ 190,439</b>	<b>\$ 64,240</b>	<b>\$ 26,231</b>	<b>\$ 405,731</b>
<b>Expenditures</b>					
Non-Academic Salaries	\$ 3,525	\$ 4,577	\$ 8,312	\$ 0	\$ 16,414
Employee Benefits	262	290	583	0	1,135
Supplies and Materials	156	2,397	1,746	353	4,652
Special Activities	28,001	51,898	9,014	6,891	95,804
Capital Outlay	0	0	0	0	0
<b>TOTAL USES</b>	<b>\$ 31,944</b>	<b>\$ 59,162</b>	<b>\$ 19,655</b>	<b>\$ 7,244</b>	<b>\$ 118,005</b>
<b>ENDING BALANCE</b>	<b>\$ 92,878</b>	<b>\$ 131,277</b>	<b>\$ 44,585</b>	<b>\$ 18,987</b>	<b>\$ 287,727</b>

OTHER FUNDS  
ASSOCIATED  
STUDENTS

# STUDENT REPRESENTATION FEE TRUST FUND

OTHER FUNDS  
STUDENT  
REPRESENTATION FEE  
TRUST

## Description

The Student Representation Fee Trust Fund is established and maintained to account for all monies collected pursuant to Education Code Section 76060.5 that provides for associated student representation fee of one dollar per semester if approved by two-thirds of students voting in an election. Such elections were held and passed at City, Mesa and Miramar Colleges.

## Goals and Objectives

The District monitors the activity within this fund to ensure that they are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Representatives for the student body may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of the state government.

## Revenue

A fee of one dollar per semester is collected from the students. Revenue is allocated in accordance with procedures established by the student body organization consistent with the requirements of the Education Code.

## Budget

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Supplies and Materials	15,000	5.93	15,000	6.60	18,588	7.07
Other Operating Expenses	125,744	49.70	130,000	57.19	111,836	42.54
Capital Outlay	27,284	10.78	12,454	5.48	25,000	9.51
Contingencies	85,002	33.59	69,859	30.73	107,484	40.88
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>253,030</b>	<b>100</b>	<b>227,313</b>	<b>100</b>	<b>262,908</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>253,030</b>	<b>100</b>	<b>227,313</b>	<b>100</b>	<b>262,908</b>	<b>100</b>

## STUDENT REPRESENTATION FEE TRUST FUND BUDGET

60

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 36,424	\$ 30,619	\$ 100,565	\$ 167,608
Local/Interest Revenue	25,000	46,300	24,000	95,300
<b>TOTAL SOURCES</b>	<b>\$ 61,424</b>	<b>\$ 76,919</b>	<b>\$ 124,565</b>	<b>\$ 262,908</b>
<b>Expenditures and Reserves</b>				
Supplies and Materials	\$ 14,588	\$ 0	\$ 4,000	\$ 18,588
Other Operating Expenses	26,836	60,000	25,000	111,836
Capital Outlay	20,000	0	5,000	25,000
Reserves	0	16,919	90,565	107,484
<b>TOTAL USES</b>	<b>\$ 61,424</b>	<b>\$ 76,919</b>	<b>\$ 124,565</b>	<b>\$ 262,908</b>

## STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 37,454	\$ 42,637	\$ 87,222	\$ 167,313
Local/Interest Revenue	24,608	40,519	24,062	89,189
<b>TOTAL SOURCES</b>	<b>\$ 62,062</b>	<b>\$ 83,156</b>	<b>\$ 111,284</b>	<b>\$ 256,502</b>
<b>Expenditures</b>				
Supplies and Materials	\$ 0	\$ 0	\$ 0	\$ 0
Other Operating Expenses	25,638	52,537	10,719	88,894
Capital Outlay	0	0	0	0
<b>TOTAL USES</b>	<b>\$ 25,638</b>	<b>\$ 52,537</b>	<b>\$ 10,719</b>	<b>\$ 88,894</b>
<b>ENDING BALANCE</b>	<b>\$ 36,424</b>	<b>\$ 30,619</b>	<b>\$ 100,565</b>	<b>\$ 167,608</b>

OTHER FUNDS  
STUDENT  
REPRESENTATION FEE  
TRUST

## STUDENT FINANCIAL AID FUND

### Description

This fund is established in accordance with the California Community College's Budget and Accounting Manual to account for the deposit and direct payment of government funded student financial aid, including grants, loans and other monies intended for such purposes.

### Goals and Objectives

Provide financial assistance to students.

### Revenue

Federal, state, local and District resources represent the sources of revenue.

Budget - See next page.



## STUDENT FINANCIAL AID FUND BUDGET

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
<b>Federal Grants/Loans</b>				
Pell Grants	\$ 24,300,000	\$ 23,100,000	\$ 13,620,000	\$ 61,020,000
Supplemental Educational Opportunity Grants	565,027	561,697	233,502	1,360,226
William D. Ford Direct Loan Program	1,600,000	1,700,000	800,000	4,100,000
AmeriCorps	30,000	12,000	3,000	45,000
Alternative Loan	180,000	750,000	180,000	1,110,000
Osher	82,500	25,300	19,800	127,600
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>26,757,527</b>	<b>26,148,997</b>	<b>14,856,302</b>	<b>67,762,826</b>
<b>State Grants</b>				
Emergency Aid for Dreamer	22,259	0	30	22,289
Extended Opportunity Program and Services	84,500	193,129	0	277,629
Co-operative Agencies Reserved for Education	19,200	12,845	0	32,045
CA Student Aid Commission-Cal Grant B and C	2,400,000	1,800,000	1,100,000	5,300,000
CA Student Aid Commission-Baccalaureate Program	0	3,000	0	3,000
Student Success Completion Grants	1,358,473	1,332,292	714,549	3,405,314
<b>TOTAL STATE GRANTS</b>	<b>3,884,432</b>	<b>3,341,266</b>	<b>1,814,579</b>	<b>9,040,277</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>30,641,959</b>	<b>29,490,263</b>	<b>16,670,881</b>	<b>76,803,103</b>
Interfund Transfers	28,251	28,085	11,675	68,011
<b>TOTAL</b>	<b>\$ 30,670,210</b>	<b>\$ 29,518,348</b>	<b>\$ 16,682,556</b>	<b>\$ 76,871,114</b>

## STUDENT FINANCIAL AID FUND ACTUALS

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
<b>Federal Grants/Loans</b>				
Pell Grants	\$ 20,037,398	\$ 18,908,955	\$ 11,237,415	\$ 50,183,768
Supplemental Educational Opportunity Grants	919,476	278,923	172,200	1,370,599
William D. Ford Direct Loan program	1,367,246	1,376,106	682,550	3,425,902
AmeriCorps	25,744	10,395	1,899	38,038
Alternative Loan	154,450	644,546	152,992	951,988
Osher	77,291	22,963	17,188	117,442
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>22,581,605</b>	<b>21,241,888</b>	<b>12,264,244</b>	<b>56,087,737</b>
<b>State Grants</b>				
Emergency Aid for Dreamer	65,430	73,656	14,000	153,086
Extended Opportunity Program and Services	81,584	0	136,020	217,604
Co-operative Agencies Reserved for Education	18,425	8,746	22,600	49,771
CA Student Aid Commission-Cal Grant B and C	2,030,862	1,535,078	873,504	4,439,444
CA Student Aid Commission-Baccalaureate Program	0	2,184	0	2,184
College Completion Grant	0	30,000	47,250	77,250
FT Student Success	784,400	640,900	322,000	1,747,300
<b>TOTAL STATE GRANTS</b>	<b>2,980,701</b>	<b>2,290,564</b>	<b>1,415,374</b>	<b>6,686,639</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>25,562,306</b>	<b>23,532,452</b>	<b>13,679,618</b>	<b>62,774,376</b>
Interfund Transfers	40,354	13,940	8,610	62,904
<b>TOTAL</b>	<b>\$ 25,602,660</b>	<b>\$ 23,546,392</b>	<b>\$ 13,688,228</b>	<b>\$ 62,837,280</b>

OTHER FUNDS  
STUDENT  
FINANCIAL AID

## SCHOLARSHIP AND LOAN TRUST FUNDS

### Description

Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. that are received from miscellaneous donors whose dedication to the furtherance of public education is effectuated through their monetary contribution to eligible San Diego Community College District students.

### Goals and Objectives

Each college has established a committee to review and select applicants to disburse scholarships to eligible students in accordance with the terms prescribed by the individual donors. Scholarships are processed through the District’s Business and Technology Services division. Loans to students are processed through each campus’ Student Affairs Office.

### Revenues

Most of these monies are not considered income producing. The monies are usually received in relatively small amounts and are deposited in Scholarship/Loan checking accounts or with the County Treasurer for a short period of time prior to their disbursement to the recipients. The scholarships are disbursed annually in accordance with requests submitted by the sites.

### Budget

Details relative to individual loans are maintained by the colleges and submitted on their monthly reports to the District’s Business and Technology Services division. Records for scholarships are maintained at the District with additional detail available at the site.

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Student Financial Aid	11,147	16.66	21,207	27.66	11,407	16.70
Contingencies	55,772	83.34	55,474	72.34	56,896	83.30
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>66,919</b>	<b>100</b>	<b>76,681</b>	<b>100</b>	<b>68,303</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>66,919</b>	<b>100</b>	<b>76,681</b>	<b>100</b>	<b>68,303</b>	<b>100</b>

## SCHOLARSHIP AND LOAN TRUST FUND BUDGET

		City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund
<b>Beginning Balance and Income</b>								
Beginning Balance	\$	25,000	\$	10,207	\$	31,396	\$	66,603
Local/Interest Revenue		0		1,200		500		1,700
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>11,407</b>	<b>\$</b>	<b>31,896</b>	<b>\$</b>	<b>68,303</b>
<b>Expenditures and Reserves</b>								
Student Loans	\$	0	\$	11,407	\$	0	\$	11,407
Student Scholarships		0		0		0		0
Reserves		25,000		0		31,896		56,896
<b>TOTAL USES</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>11,407</b>	<b>\$</b>	<b>31,896</b>	<b>\$</b>	<b>68,303</b>

## SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

	City EOPS Emergency Loan	City Emergency Loan	Raymond Farmer	Total Scholarship and Loan Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 25,000	\$ 9,207	\$ 30,474	\$ 64,681
Local/Interest Revenue	0	1,145	922	2,067
<b>TOTAL SOURCES</b>	<b>\$ 25,000</b>	<b>\$ 10,352</b>	<b>\$ 31,396</b>	<b>\$ 66,748</b>
<b>Expenditures</b>				
Student Loans	\$ 0	\$ 145	\$ 0	\$ 145
Student Scholarships	0	0	0	0
<b>TOTAL USES</b>	<b>\$ 0</b>	<b>\$ 145</b>	<b>\$ 0</b>	<b>\$ 145</b>
<b>ENDING BALANCE</b>	<b>\$ 25,000</b>	<b>\$ 10,207</b>	<b>\$ 31,396</b>	<b>\$ 66,603</b>

OTHER FUNDS  
SCHOLARSHIP  
& LOAN TRUST

## TRUST AND AGENCY FUNDS

### Description

The Trust and Agency Fund is established and maintained to account for all other monies held in a trustee capacity by the Colleges, Continuing Education or the District for individuals, organizations or clubs.

Assets placed in these funds may be classified into three types: expendable trusts, non-expendable trusts, and agency funds.

### Goals and Objectives

The District monitors the activity within these funds to ensure that they are deposited in the appropriate bank account and disbursed in accordance with the terms of the trust or agency relationship between the District and the other party; i.e., principal or trustee.

### Revenue

Trust funds recognize revenue earned. These revenues are relatively small and are allocated according to the terms of the original trust agreement. Agency funds are not established for the production of revenue, but rather as a way to hold, expend, or allocate funds and record transactions in accordance with legal requirements governing these funds.

## TRUST AND AGENCY FUNDS

Comparison of Two Fiscal Years Budgets to the 2018-2019 Adopted Budget

	2016-17 Adopted Adjusted \$	PCT Total %	2017-18 Adopted Adjusted \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Other	37,500	1.72	17,000	0.77	5,000	0.26
<b>TOTAL ACADEMIC SALARIES</b>	<b>37,500</b>	<b>1.72</b>	<b>17,000</b>	<b>0.77</b>	<b>5,000</b>	<b>0.26</b>
Non-Instructional Salaries Other	33,902	1.56	14,000	0.64	3,000	0.15
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>33,902</b>	<b>1.56</b>	<b>14,000</b>	<b>0.64</b>	<b>3,000</b>	<b>0.15</b>
Employee Benefits	7,678	0.35	4,600	0.21	800	0.04
Supplies and Materials	230,872	10.17	247,283	11.04	191,703	9.82
Other Operating Expenses	893,673	36.06	997,705	38.79	767,829	39.33
Capital Outlay	234,291	10.71	233,900	10.61	195,585	10.02
Intrafund Transfers Out	0	0.00	0	0.00	0	0.00
Contingencies	870,043	39.43	845,183	37.94	788,314	40.38
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>2,236,557</b>	<b>96.72</b>	<b>2,328,671</b>	<b>98.59</b>	<b>1,944,231</b>	<b>99.59</b>
<b>TOTAL BUDGET</b>	<b>2,307,959</b>	<b>100</b>	<b>2,359,671</b>	<b>100</b>	<b>1,952,231</b>	<b>100</b>

## TRUST AND AGENCY FUNDS

### Comparison of Two Fiscal Years Actuals to the 2018-2019 Adopted Budget

OTHER FUNDS  
TRUST AND  
AGENCY

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2018-19 Total Budget Adopted \$	PCT Total %
Non-Instructional Other	295	0.04	295	0.04	5,000	0.26
<b>TOTAL ACADEMIC SALARIES</b>	<b>295</b>	<b>0.04</b>	<b>295</b>	<b>0.04</b>	<b>5,000</b>	<b>0.26</b>
Non-Instructional Salaries Other	0	0.00	0	0.00	3,000	0.15
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0.15</b>
Employee Benefits	111	0.02	58	0.01	800	0.04
Supplies and Materials	171,545	24.18	146,322	18.51	191,703	9.82
Other Operating Expenses	499,440	70.41	631,137	79.84	767,829	39.33
Capital Outlay	26,097	3.68	12,680	1.60	195,585	10.02
Intrafund Transfers Out	11,829	1.67	0	0.00	0	0.00
Contingencies	0	0.00	0	0.00	788,314	40.38
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>709,022</b>	<b>99.96</b>	<b>790,198</b>	<b>99.96</b>	<b>1,944,231</b>	<b>99.59</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>709,316</b>	<b>100</b>	<b>790,493</b>	<b>100</b>	<b>1,952,231</b>	<b>100</b>



## TRUST AND AGENCY FUNDS BUDGET

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 17,798	\$ 19,191	\$ 105,910	\$ 936,450	\$ 197,090	\$ 1,276,439
Interest Revenue	0	0	1,200	635	3	1,838
Interfund Transfer In from GFU	0	0	0	0	0	0
Interfund Transfer In from Int Services	0	0	0	0	0	0
Other Local Revenue	15,000	0	0	556,704	102,250	673,954
<b>TOTAL SOURCES</b>	<b>\$ 32,798</b>	<b>\$ 19,191</b>	<b>\$ 107,110</b>	<b>\$ 1,493,789</b>	<b>\$ 299,343</b>	<b>\$ 1,952,231</b>
<b>Expenditures and Reserves</b>						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000
Non-Academic Salaries	0	0	0	0	3,000	3,000
Employee Benefits	0	0	0	0	800	800
Supplies and Materials	2,999	2,000	0	171,590	15,114	191,703
Other Operating Expenses	29,799	0	0	515,526	222,504	767,829
Capital Outlay	0	17,191	107,110	20,284	51,000	195,585
Reserves	0	0	0	786,389	1,925	788,314
<b>TOTAL USES</b>	<b>\$ 32,798</b>	<b>\$ 19,191</b>	<b>\$ 107,110</b>	<b>\$ 1,493,789</b>	<b>\$ 299,343</b>	<b>\$ 1,952,231</b>

## TRUST AND AGENCY FUNDS ACTUALS

	Cedar Center Chorus	AUX-Foundation Supported Project	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 36,505	\$ 337	\$ 19,191	\$ 104,625	\$ 970,589	\$ 230,317	\$ 1,361,564
Interest Revenue	0	0	0	1,285	467	4	1,756
Intra In Within Fiduciary Trust	0	0	0	0	0	0	0
Other Local Revenue	15,666	137	0	0	582,894	104,914	703,611
<b>TOTAL SOURCES</b>	<b>\$ 52,171</b>	<b>\$ 474</b>	<b>\$ 19,191</b>	<b>\$ 105,910</b>	<b>\$ 1,553,950</b>	<b>\$ 335,235</b>	<b>\$ 2,066,931</b>
<b>Expenditures</b>							
Academic Salaries	\$ 0	\$ 295	\$ 0	\$ 0	\$ 0	\$ 0	\$ 295
Non-Academic Salaries	0	0	0	0	0	0	0
Employee Benefits	0	58	0	0	0	0	58
Supplies and Materials	0	6	0	0	138,173	8,143	146,322
Other Operating Expenses	34,374	115	0	0	466,646	130,002	631,137
Intra Out Within Fiduciary Trust	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	12,680	0	12,680
<b>TOTAL USES</b>	<b>\$ 34,374</b>	<b>\$ 474</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 617,500</b>	<b>\$ 138,145</b>	<b>\$ 790,492</b>

72

OTHER FUNDS  
TRUST AND  
AGENCY

# RETIREE HEALTH BENEFIT TRUST FUND

OTHER FUNDS  
RETIREE HEALTH  
BENEFIT TRUST

## Description

In June 2015, the Governmental Accounting Standards Board (GASB) released new accounting standards for accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB 74 and 75 replace prior statements, GASB 43 & 45. GASB 74 is for the OPEB plan and is effective for plan fiscal years beginning after June 15, 2016. GASB 75 is for employers that sponsor OPEB plans and is effective for employer fiscal years beginning after June 15, 2017.

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the reserves of the San Diego Community College District (District), held for the purpose of funding the retiree health benefits, be deposited into an irrevocable trust established for the District. These funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA.

## Goals and Objectives

The District’s goal of the investment program within the irrevocable trust is to “fully fund” all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal will require a combination of annual contributions towards premiums plus reinvestment of all investment earnings. In April 2015, an actuarial study of district retiree health benefit programs indicated an accrued past serviced liability of \$22,479,630 and a total liability for all current and future retirees of \$34,601,454. The District has an actuarial study currently underway which is compliant with the new GASB 74 and 75 requirements and is scheduled for completion in FY 2018-2019.

## Revenue

An initial investment of \$11 million was made in June 2006. Funds in the amount of \$6.8 million were provided from the retiree health benefit reserve, held in the Internal Services Fund, and the balance of \$4.2 million was generated from the sale of the assets held in the Franklin U.S. Government Securities Fund. The main source of revenue to attain the goal of fully funding the retiree benefit plan will come from investment growth as a result of changes in market value.

	Budget
<b>Trust Balance/Income</b>	
Market Value @ 07/01/2017	\$ 18,970,480
Market Value @ 06/30/2018	20,293,344
<b>Change in Market Value</b>	<b>\$ 1,322,864</b>
<b>% Change in Market Value</b>	<b>7.0%</b>
<b>Expenditures</b>	
Other Operating Expenses	\$ 1,000
Restricted Reserves	20,292,344
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,293,344</b>

San Diego Community College District  
Office of the Chancellor  
3375 Camino del Rio South  
San Diego, CA 92108

IN THE MATTER OF AUTHORIZING )  
BUSINESS AND TECHNOLOGY SERVICES TO MAKE ) RESOLUTION  
INTRAFUND AND INTERFUND TRANSFERS )

On the motion of Member \_\_\_\_\_, seconded by Member \_\_\_\_\_, the following Resolution is adopted by the Board of Trustees.

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Business and Technology Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in fiscal year 2018-2019 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Business and Technology Services in Fiscal Year 2017-2018 and similar authority is requested for Fiscal Year 2018-2019 to be effective upon the adoption of the Adopted Budget through June 30, 2019.

WHEREAS, this transfer authority would not affect the policy of requesting approval of the board to accept, budget, and spend new grants, contracts, and programs nor will it affect in anyway any other fund groups or types and will not change the objectives of the grants or contracts affected.

WHEREAS, this transfer authority will incur no additional costs to the District.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the San Diego Community College District, provides Business and Technology Services the transfer authority requested for the period noted and the understanding that a record of activity will be maintained.

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 13th day of September 2018 by the following votes:

AYES: \_\_\_\_\_ Members  
NAYS: \_\_\_\_\_ Members  
ABSENT: \_\_\_\_\_ Members

STATE OF CALIFORNIA )  
 ) SS  
COUNTY OF SAN DIEGO )

I, \_\_\_\_\_, Recording Secretary, Board of Trustees, San Diego Community College District, San Diego County, California, do hereby certify that the foregoing is a true copy of a resolution adopted by the said Board at a regular meeting hereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of said Board.

\_\_\_\_\_  
Recording Secretary

RESOLUTION

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
Fiscal Year 2018-19**

**DISTRICT NAME:** SAN DIEGO COMMUNITY COLLEGE DISTRICT  
**DATE:** 09/13/2018

**I. 2018-19 Appropriations Limit:**

A. <b>2017-18</b> Appropriations Limit		<u>\$ 283,792,209</u>
B. <b>2018-19</b> Price Factor = <b>1.0367</b>		
C. Population factor:		
1. <b>2016-17</b> Second Period Actual FTES	<u>44,019.6600</u>	
2. <b>2017-18</b> Second Period Actual FTES	<u>44,041.1400</u>	
3. <b>2018-19</b> Population change factor (C.3 = C.2./C.1)	<u>1.0005</u>	
D. <b>2017-18</b> Limit adjusted by inflation and population factors (D = A x B x C.3)		<u>294,354,487</u>
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	<u>                    </u>	
2. Temporary voter approved increases	<u>                    </u>	
3. Total adjustments - increase		<u>0</u>
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	<u>                    </u>	
2. Temporary voter approved increases	<u>                    </u>	
3. Less: Total adjustments - decrease		<u>0</u>
G. <b>2018-19</b> Appropriations Limit		<u>\$ 294,354,487</u>

**II. 2018-19 Appropriations Subject to Limit:**

A. State Aid <sup>1</sup>		<u>\$ 130,530,842</u>
B. State Subventions <sup>2</sup>		<u>679,568</u>
C. Local Property Taxes		<u>107,641,868</u>
D. Estimated excess Debt Service taxes		<u>0</u>
E. Estimated Parcel taxes, Square Foot taxes, etc.		<u>0</u>
F. Interest on proceeds of taxes		<u>1,300,000</u>
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>		<u>(                    )</u>
H. <b>2018-19</b> Appropriations Subject to Limit		<u>\$ 240,152,278</u>

<sup>1</sup> General Apportionment, Apprenticeship Allowance, Education Protection Account tax revenue

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Offices  
3375 Camino del Rio South  
San Diego, CA 92108-3883

## BOARD OF TRUSTEES

Mary Graham  
Rich Grosch  
Bernie Rhinerson  
Maria Nieto Senour, Ph.D.  
Peter Zschiesche

## CHANCELLOR

Constance M. Carroll, Ph.D.

The San Diego Community College District includes San Diego City College, San Diego Mesa College, San Diego Miramar College and San Diego Continuing Education. The SDCCD is governed by its Board of Trustees. No oral or written agreement is binding on the San Diego Community College District without the express approval of the Board of Trustees.



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