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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



2019-2020 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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Business and Technology Services

Dr. Lynn Neault
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Student Services

Dr. Stephanie Bulger
Vice Chancellor,
Instructional Services

Christopher Manis
Vice Chancellor,
Facilities Management

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Bonnie Ann Dowd, Chair

Executive Vice Chancellor | Business and Technology Services, District Office

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

Office of the Chancellor
619-388-6957

CHANCELLOR'S
MESSAGE

September 12, 2019

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2019-20 Adopted Budget was developed through a collaborative process, which began with a 2019-20 Preliminary Budget in April, followed by a 2019-20 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 2019-20, which was signed into law on June 28, 2019, included \$1.2 billion for the constitutionally mandated contribution to the state's Rainy Day Fund, bringing that reserve to \$16.5 billion in 2019-20. By the end of 2022-23, the Rainy Day Fund balance is projected to be \$18.7 billion. In addition, the Special Fund for Economic Uncertainties reserve fund balance will be \$1.5 billion and the Safety Net Reserve fund balance as of 2019-20 will also be \$1.5 billion. The state's enacted budget also deposits \$389 million of Proposition 98 funds into the Public School System Stabilization Account as required by Proposition 2, which, according to Governor Newsom, is the first time such a deposit has been made. The state projects that it will end 2019-20 with \$19.2 billion in reserves to assist with future declining revenues or uncertainties. The state budget also makes \$9 billion in additional payments over the next four years to pay down unfunded pension liabilities to CalSTRS and CalPERS on behalf of state and school employees covered under each of these pension systems.

The 2019-20 Budget once again represents an investment in the state's public higher education segments and the students of California. The Budget includes total funding of \$36.9 billion (\$20.8 billion in General Fund and local property tax, and \$16.1 billion in other funds) for all higher education entities. Governor Newsom continues to support the goals of the Student-Centered Funding Formula (SCFF), with the following elements:

- Maintain 70% of funding based on FTES enrollment, 20% based on enrollment for low-income students, and 10% based on student success outcomes.
- Annually includes funding based on a student's highest outcome earned for specified student success metrics.
- Implemented a three-year average for all student success metrics.
- Extended the existing hold harmless provision by an additional year so no district will receive less funding than they received in 2017-18 adjusted by cost-of-living adjustments (COLA) through 2021-22.
- Clarified the definition of a transfer student for purposes of the SCFF.

The 2019-20 enacted state budget also included \$42.6 million of ongoing Proposition 98 General Fund in support of a second year of free tuition for students, which extended the California College Promise to waive enrollment fees for first-time, full-time students. Significant other adjustments included an ongoing increase of \$254.7 million Proposition 98 General Fund to support the SCFF by providing a 3.26% or \$230 million for a COLA, \$24.7 million for a .55% increase for enrollment growth and Deferred Maintenance and Instructional Equipment one-time revenue increase of \$13.5 million.

The San Diego Community College District's Adopted Budget for 2019-20 of \$755 million consists of \$425 million in General Fund Unrestricted and Restricted Funds and \$330 million in other funds, representing a \$66.3 million decrease in all funds as compared to 2018-19. The District's General Fund (unrestricted and restricted) decreased by \$22.5 million primarily due to a decrease of \$17 million in restricted revenues. General Fund Restricted revenue includes only those programs that have been identified as of adoption for continued funding in 2019-20. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that restricted funds will continue to change as the 2019-20 year progresses. Other funds decreased by \$43.9 million mainly due to a \$25.2 million decrease in Propositions S and N funds as a result of the completion of capital construction projects throughout the District, a decrease of \$12.7 million in Student Financial Aid, and a reduction of \$13.3 million in the Retiree Benefit Trust. The District's budget includes a 3.26% COLA for General Fund Unrestricted and selective General Fund Restricted programs to offset operating cost increases over the previous fiscal year.

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 serve student demand by increasing class offerings, services to support student success, and containment of ever-increasing utility costs.

The new Student Centered Funding Formula caused the District to significantly change how it operates. The former state funding system was 100% based on student enrollment access and growth. The SCFF only funds districts at 70% based on student enrollment and the remaining 30% is tied to achievement of outcomes related to students demonstrating financial need and outcomes based on specific student success achievement metrics. The SCFF provides an opportunity for districts to enter into "hold harmless" funding, which guarantees that each district will receive its 2017-18 Total Computational Revenue (TCR) Apportionment revenue adjusted by 2018-19 and 2019-20 COLA in FY 2019-20.

The District's 2019-20 Adopted Budget is based upon "hold harmless" apportionment revenue, which requires the District to realign its districtwide expenses in order to balance the budget. In order to avoid deficit spending in 2019-20, the District has aligned its General Fund Unrestricted expenses based upon its projected General Fund Unrestricted revenue. Several cost-savings measures have been identified, including a hiring freeze for all but critical vacant positions. Class schedules have been developed based upon a reduced level of FTES, with an expectation of lowering expenses to provide better alignment with revenue. Other cost saving measures have been identified and reductions made to the 2019-20 budgeted expenses in the adopted budget as presented to align with anticipated revenues to avoid deficit spending.

During the most recent great recession, which lasted five years, the District made considerable expense reductions without layoffs, salary cuts, or other drastic reductions that negatively impacted students or contract faculty and staff. The Board of Trustees and I are committed to

following similar practices as we work to ensure that the District remains fiscally sound and able to meet all of its operational short-term and long-term obligations.

I am pleased with what has been accomplished thus far throughout the District in response to how the District operates under the new Student Centered Funding Formula while continuing to respond to community needs. I am pleased that the governor and state legislators continue to recognize the importance of community colleges to our 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 2019-20 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.

During 2019-20, we plan to seek legislative support for two important goals: changing the Student Centered Funding Formula to increase the emphasis on enrollment/FTES; and mitigating the severe financial impact of the increases in the employer contribution to the retirement systems CalSTRS and CalPERS.

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

2019-20 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 assuring achievement of SDCCD's mission. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's 2019-20 Adopted Budget have been made with this core mission in mind and to provide funding to the Colleges, Continuing Education, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

SDCCD's Adopted Budget for 2019-20 is \$755 million consisting of General Funds of \$425 million. General Funds are comprised of General Fund Unrestricted and General Fund Restricted. The primary source of revenue in General Fund Unrestricted is state apportionment revenue earned and funded to provide for general purposes of district operations and support of educational programs. General Fund Restricted accounts for revenue available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds are to be used. The remaining \$330 million of the Adopted Budget consists of Other Funds as defined by the state in the *Budget and Accounting Manual (BAM)*, which has the authority of regulation in accordance with title 5 Section 59011 of the *California Code of Regulations*.

Beginning in FY 2018-19, General Fund Unrestricted state apportionment funding for all districts is calculated based upon the Student Centered Funding Formula (SCFF), which significantly changed how community college districts are funded in California. Prior to the SCFF, districts were primarily funded for operation purposes based upon student enrollment i.e., FTES (full-time student equivalent). The SCFF model continues to fund districts based upon student enrollment (i.e., access, demand); however, only 70% of SCFF funding is tied to FTES. The remaining 30% of funding is based upon achievement of outcomes tied to demonstrated financial need of students, representing 20% of apportionment funding, and to student success outcomes, which represents the remaining 10% of apportionment funding. SCFF apportionment funding is the primary source of operational revenue for the District; therefore, operational expenses must be aligned with operational revenues in order to be a balanced budget.

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 District's Campus Allocation Model (CAM) based upon FTES targets provides FTEF funding to San Diego City, Mesa and Miramar colleges and San Diego Continuing Education to cover contract and adjunct faculty compensation costs. Funding is also provided to the colleges and Continuing Education for discretionary operating costs allocated on a per FTES dollar amount. Each of the colleges and Continuing Education are responsible for developing their institution's annual budget based upon the dollars that have been allocated to each of them in support of achieving each institution's strategic planning goals and objectives. The District's Budget Allocation Model (BAM) projects continuous and one-time revenue funding and projects continuous and one-time expenses districtwide. In order for a budget to be balanced, revenue and expenses must be equal unless there is sufficient beginning fund balance to augment the projected revenue in any given budget year.

The SCFF model has made it difficult for the District to avoid deficit budgeting. Deficit budgeting does not necessarily result in deficit spending. A budget is a plan; whereas, actual spending is what occurred

not what might occur with regard to expenses and revenue. Due to strong economic conditions, student enrollment has declined statewide, pension costs have skyrocketed and the new SCFF has resulted in expenses exceeding revenue at the District. Due to years of sound fiscal management, the District had amassed sufficient reserves to be able to deal with the declining revenues for a period of time; however, as of the Adopted Budget for 2019-20, the District must address its structural imbalance to realign expenses to revenues.

The SCFF provides an opportunity for districts to do this by entering into “hold harmless”, which guarantees that each district will receive its 2017-18 Total Computational Revenue (TCR) Apportionment dollars adjusted by 2018-19 and 2019-20 COLA (Cost of Living Allowance) in FY 2019-20. In order to begin to realign districtwide expenses, SDCCD’s Adopted Budget for 2019-20 has been developed based upon the District being in “hold harmless”. The “hold harmless” or minimum revenue guarantee under SCFF exists through FY 2021-22.

Actual apportionment revenue from the state will not be known until February or March 2020 for FY 2018-19 and our first glimpse of 2019-20 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 has enacted a hiring freeze for all but critical vacant positions being filled, expense patterns have been reviewed and cuts identified, class schedules have been developed based upon a reduced level of FTES, which may result in increased class sizes, and other cost savings both short-term and long-term have been considered in developing the expenses for the current fiscal year.

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2019-20 has been established at 37,800 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the funding rates listed below:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	29,998	\$3,727
Special Admit	992	\$5,457
CDCP Non-Credit FTES	4,971	\$5,457
Non-Credit FTES	<u>1,839</u>	\$3,347
Total FTES Target	37,800	

Credit FTES is funded under the SCFF model. However, CDCP Non-Credit, Regular Non-Credit and Special Admit (a/k/a Dual Enrollment) are all currently funded outside of the SCFF. Credit FTES is funded in the SCFF based upon a rolling 3 year average.

Budget Assumptions Used to Develop the District’s Budget

- Cost of Living (COLA) of 3.26% or \$8.2 million, which will be addressed with all employee units in accordance with the RAF.
- Operating expense reductions have been recorded either as a decrease to projected expenses for the current fiscal year or as a “set aside” to offset and eliminate most of the budget deficit in the current fiscal year in order to align General Fund Unrestricted Operating Expenses to the District’s projected “hold harmless” apportionment revenue.
- Physical Plant and Instructional Support one-time funding of \$487,312 has been included, which represents the District’s share of the \$13.5 million approved in the state budget.

- Mandated claims option of \$28 per FTES is anticipated to provide \$1.1 million to the District in lieu of submitting actual claims for various mandated programs.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- 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 2018-19 has been carried forward as the beginning fund balance for FY 2019-20.

The FY 2019-20 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using FY 2018-19 ending fund balance 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 expenses in order to earn that revenue. Even with the new funding formula, state apportionment revenue earned and funded is dependent upon what happens at each of the 73 community college districts in any given fiscal year because available funding as a system is finite. Consequently, 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. Likewise, significant risks exist if budgeted expenses are under estimated.

As previously discussed, revenue for FY 2019-20 has been projected based upon a FTES target of 37,800 under the SCFF, which continues to have many unanswered questions as to actual impact on the system and each of the 73 districts in the system. The SCFF was to be implemented initially over a 3 year period and provided a three-year "hold harmless" option. However, given some of the challenges with the roll out of the SCFF and the state's ability to fully fund all districts, Governor Newsom extended the "hold harmless" option by one more year to a total of 4 years through 2021-2022.

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 2019-20 projected revenues as compared to revenue in the FY 2018-19 Adopted Budget:

FY 2019-20 compared to FY 2018-19 Adopted Budget Revenues

Revenues	2018-19 Budget	2019-20 Budget	Change Over/(Under)
Apportionment	161,196,938	176,125,010	14,928,072
Base Allocation	20,231,244	20,241,777	10,533
Special Admit	5,456,673	5,414,053	(42,620)
Supplemental Allocation	46,097,959	39,017,215	(7,080,744)
Student Success Allocation	22,150,695	20,158,644	(1,992,051)
Lottery	6,342,604	5,783,400	(559,204)
FY 2019-20 Full-time Faculty Hiring		1,922,450	1,922,450
Mandated Cost Reimbursement	1,176,112	1,058,400	(117,712)
College Promise (BOG Waiver Admin.)	503,742	484,769	(18,973)
Apprenticeship	418,676	480,409	61,733
Interest	1,300,000	1,300,000	-
Non-Resident Tuition	5,400,000	6,000,000	600,000
Student Fees	212,000	207,000	(5,000)
Other Local Revenue	523,000	973,000	450,000
Part-time Faculty Compensation	1,022,670	852,003	(170,667)
Part-time Faculty Health Benefits	-	112,016	112,016
Part-time Faculty Office Hours	-	811,647	811,647
Indirect Cost	-	481,924	481,924
Enrollment Resident Fee (2%)	-	290,681	290,681
Transfer In	-	800,000	800,000
Budget Adjustments TBD	33,195,310	-	(33,195,310)
Beginning Balance	6,565,629	9,714,100	3,148,471
BFB Minimum 5% Cash Reserve		14,175,770	14,175,770
Total	\$ 311,793,252	\$ 306,404,268	\$ (5,388,984)

The Beginning Fund Balance for FY 2019-20 and required set-asides consist of the following:

2019-20 Unrestricted Beginning Fund Balance	9,714,100
(net of recommended 5% cash reserve)	

Uses of Beginning Fund Balance

To Offset Budget Deficit	4,998,082
Prior Year Encumbrances-Colleges and CE	32,880
Prior Year Encumbrances- District	477,751
Carryover One-time Ending Fund Balances-Colleges and CE	768,859
Districtwide One-time Funding	2,524,337
Board Designated CalSTRS/PERS Reserve (as of 6.30.19)	912,191
Total	\$ 9,714,100

General Fund Unrestricted Expenditures

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. The District's beginning fund balance for 2019-20 is \$23.9 million, which was primarily due to the District being required by the State Chancellor's Office to move its Cash Reserve for the minimum 5% of General Fund Expenses from General Fund Restricted to General Fund Unrestricted. In addition, to offset an actual spending deficit in FY 2018-19 the District requested a \$14.7 million reimbursement from its Irrevocable Trust Reserve Fund for actual costs incurred for annual post-employment health benefits, which had never been done since 2006 when the trust was established. Through the District's utilization of its Unrestricted General Fund beginning balance, operating expense reductions and continuing prudent spending the District will continue to remain fiscally sound and support student demand throughout the District.

FY 2018-19 Adopted Budget as compared to FY 2019-20 Adopted Budget Expenses

Expenditures	2018-19 Budget	2019-20 Budget	Change Over/(Under)
Academic Salaries	111,664,808	107,039,147	(4,625,661)
Classified Salaries	68,792,057	65,273,338	(3,518,719)
Benefits	70,128,094	71,491,808	1,363,714
Supplies & Materials	4,519,782	4,342,956	(176,826)
Other Operating Expenses	26,570,075	27,602,620	1,032,545
Capital Outlay	3,094,712	2,915,247	(179,465)
Other Outgoing	4,689,163	4,246,105	(443,058)
Set-Asides	22,334,561	23,493,047	1,158,486
Total	\$ 311,793,252	\$ 306,404,268	\$ (5,388,984)

The committed set-asides to be addressed in the Ending Fund Balance for FY 2019-20 are as follows:

2019-20 Unrestricted Set Asides	<u>23,493,047</u>
Set-Asides to be funded:	
Vacant funded positions as of June 30, 2019*	14,494,669
Estimated RAF January 2020 distribution (COLA net of expenses)	7,002,818
Board Designated CalSTRS/PERS reserve (as of June 30, 2019)	912,191
Mandated Cost Option	1,058,400
Apprenticeship (Reserve)	629,251
Prior Year Encumbrances	477,751
Set-aside for positions previously funded by Prop N	415,694
BFB Minimum 5% Cash Reserve	14,175,770
One-time expense reductions taken or anticipated*	(15,673,497)
Total	<u>\$ 23,493,047</u>

*A minimum of \$10.0 million of the vacant positions has been assumed to remain vacant and has been included in the one-time anticipated expense reductions due to only critical positions being hired under the current hiring freeze.

Long-Term Obligations

As previously discussed, under the prior state funding model for community colleges the District was focused on FTES access and 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. Due to a strong state economic situation these past several years, class sizes have shrunk resulting in lower than ideal productivity rates being achieved. Consequently it has cost the District more to earn FTES revenue, which resulted in excess expenses and deficit spending.

A budget is an annual authorization to spend within an anticipated level of resources (i.e. revenues) projected 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 2019-20 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, 2018 is \$34,245,554, 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 2019-20.

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) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. It recently came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019.

- **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 18.40% over a seven year period. Each year beginning in FY 2013-14, the employer contribution rate increases until it will arrive at an employer contribution rate of 18.40% in FY 2020-21. The CalSTRS employer contribution rate in FY 2019-20 is 17.1% resulting in a \$1.3 million expense increase over FY 2018-19. 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 22.7% by FY 2020-21. For FY 2019-20, the contribution rate is 19.72% resulting in a \$2.0 million expense increase for CalPERS as compared to the prior fiscal year.

The employer contribution rates for CalSTRS and CalPERS that the District will be responsible for by FY 2020-21 based upon FY 2013-14 salary costs was estimated at nearly \$30 million, which will be more than double what the District's expenses for CalSTRS and CalPERS were in FY 2013-14. However, given that salary costs have risen since FY 2013-14, it is likely that the actual annual costs for employer contributions for both pension systems will exceed \$30 million by FY 2020-21.

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 Board Designated Reserve is dynamic with one-time and continuous revenues coming in via the Resource Allocation Formula (RAF) and distributions going out to fund the annual expense increases due to the employer contribution rate increases. Consequently, the balance in the Designated CalSTRS and CalPERS Board Reserve as of June 30, 2019 is \$912,191 in continuous revenue until such time as FY 2019-20 RAF calculations are completed and provide additional funding to the reserve.

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 2019-20 are projected at \$1.6 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 and experiences more stabilization, 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 \$4.1 million for annual license and maintenance fees. Additionally, functional and technical consultants with strong PeopleSoft knowledge and experience continue to be engaged to support the District's Information Technology Services and Student Services staff. It is anticipated that most of these consultants will no longer be necessary by the end of the current calendar year with only a few continuing to support Student Services in moving towards stabilization of the Campus Solutions system. As the consulting operating costs are eliminated it will be necessary to hire some critical technical and functional positions, which will either be cost neutral or result in a net decrease in expenses. The firm engaged to provide "post go live" support and assist with stabilization of the PeopleSoft ERP system continues to be funded by Proposition S and not by General Fund Unrestricted dollars.

- **External**

All 73 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. There also continues to be uncertainty regarding the SCFF with changes to outcomes metrics and unit funding for the outcomes still occurring.

In addition, Governor Newsom 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 many believe is long overdue and would result in an economic downturn.

Global decisions being made in Washington, D.C. have been impacting the stock market resulting in volatility and investor uncertainty. Clearly, no one can definitely predict when or how severe a recession might occur or how market volatility might impact state revenue; 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 2019-2020 Adopted Budget of \$755 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2019-20 Adopted Budget is \$306.4 million. The General Fund Restricted FY 2019-20 Adopted Budget is \$118.8 million. The 2019-2020 Adopted Budget is approximately \$66.3 million less than the 2018-2019 Adopted Budget. This is primarily due to the net decreases of \$5.4 and \$17.1 million in the General Fund Unrestricted and Restricted respectively, and a \$25.2 million decrease in the Proposition S & N Funds. It should be noted that only those programs that have been identified for continued funding in 2019-2020 have been included in the Restricted Funds. 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 2019-2020 year progresses.

With regard to the other funds, there were decreases of \$13.3 in the Retiree Benefit Trust Fund, \$12.7 million in the Student Financial Aid Fund, and \$2.5 million in the Capital Outlay Project Fund. Additionally, there were increases of \$4.8 million in the Debt Service Fund, \$4.0 million in the Internal Services Fund and a net increase of \$1.1 million in the Child Development and, Enterprise Funds respectively. The table below provides a summary of these funds in comparison with the 2018-2019 Adopted Budget.

Fund	2018-19 Total Budget Adopted	2019-20 Total Budget Adopted	Changes Over/Under
General Funds			
General Fund Unrestricted	311,793,252	306,404,268	(5,388,984)
General Fund Restricted	135,913,453	118,838,904	(17,074,549)
Total General Funds	447,706,705	425,243,172	(22,463,533)
Other Funds			
Debt Service Fund	142,444,192	147,303,052	4,858,860
Child Development Fund	2,358,414	2,859,375	500,961
Other Special Revenue Fund	1,936,434	1,842,237	(94,197)
Capital Outlay Projects Fund	27,361,090	24,825,065	(2,536,025)
Proposition S Fund	15,357,259	7,465,669	(7,891,590)
Proposition N Fund	45,442,926	28,099,461	(17,343,465)
Enterprise Funds	20,637,650	21,242,303	604,653
Internal Services	18,677,314	22,687,637	4,010,323
Associated Students	409,685	401,432	(8,253)
Student Representation Fee	262,908	293,647	30,739
Student Financial Aid	76,871,114	64,158,028	(12,713,086)
Scholarship/Loan	68,303	60,019	(8,284)
Trust and Agency	1,952,231	1,957,731	5,500
Retiree Benefit Trust	20,293,344	6,994,616	(13,298,728)
Total Other Funds	374,072,864	330,190,272	(43,882,592)
Grand Totals	821,779,569	755,433,444	(66,346,125)

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	23,889,870	281,714,398	800,000	306,404,268
General Fund Restricted	37,863,485	76,110,843	4,864,576	118,838,904
Debt Service Fund	65,175,514	82,127,538	-	147,303,052
Child Development Fund	1,564,529	1,169,846	125,000	2,859,375
Other Special Revenue Fund	1,123,034	719,203	-	1,842,237
Capital Outlay Projects Fund	18,567,085	2,333,254	3,924,726	24,825,065
Proposition S Fund	7,418,707	46,962	-	7,465,669
Proposition N Fund	27,774,703	324,758	-	28,099,461
Enterprise Funds	-	21,107,303	135,000	21,242,303
Internal Services	18,455,162	4,224,800	7,675	22,687,637
Associated Students	279,554	15,987	105,891	401,432
Student Representation Fee	203,347	90,300	-	293,647
Financial Aid	-	64,158,028	-	64,158,028
Scholarship / Loan	57,819	2,200	-	60,019
Trust and Agency	1,283,789	673,942	-	1,957,731
Retiree Benefit Trust	6,285,675	708,941	-	6,994,616
Total Sources	209,942,273	535,528,303	9,962,868	755,433,444

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	278,666,346	23,493,047	4,244,875	306,404,268
General Fund Restricted	107,969,374	6,572,156	4,297,374	118,838,904
Debt Service Fund	82,127,538	65,175,514	-	147,303,052
Child Development Fund	2,743,261	-	116,114	2,859,375
Other Special Revenue Fund	1,842,237	-	-	1,842,237
Capital Outlay Projects Fund	24,390,725	-	434,340	24,825,065
Proposition S Fund	7,455,669	10,000	-	7,465,669
Proposition N Fund	27,099,461	1,000,000	-	28,099,461
Enterprise Funds	21,242,303	-	-	21,242,303
Internal Services	1,163,744	21,523,893	-	22,687,637
Associated Students	235,216	166,216	-	401,432
Student Representation Fee	222,231	71,416	-	293,647
Financial Aid	64,087,863	-	70,165	64,158,028
Scholarship / Loan	1,796	58,223	-	60,019
Trust and Agency	1,116,283	841,448	-	1,957,731
Retiree Benefit Trust	16,611	6,178,005	800,000	6,994,616
Total Uses	620,380,658	125,089,918	9,962,868	755,433,444

INTERFUND/INTRAFUND TRANSFERS

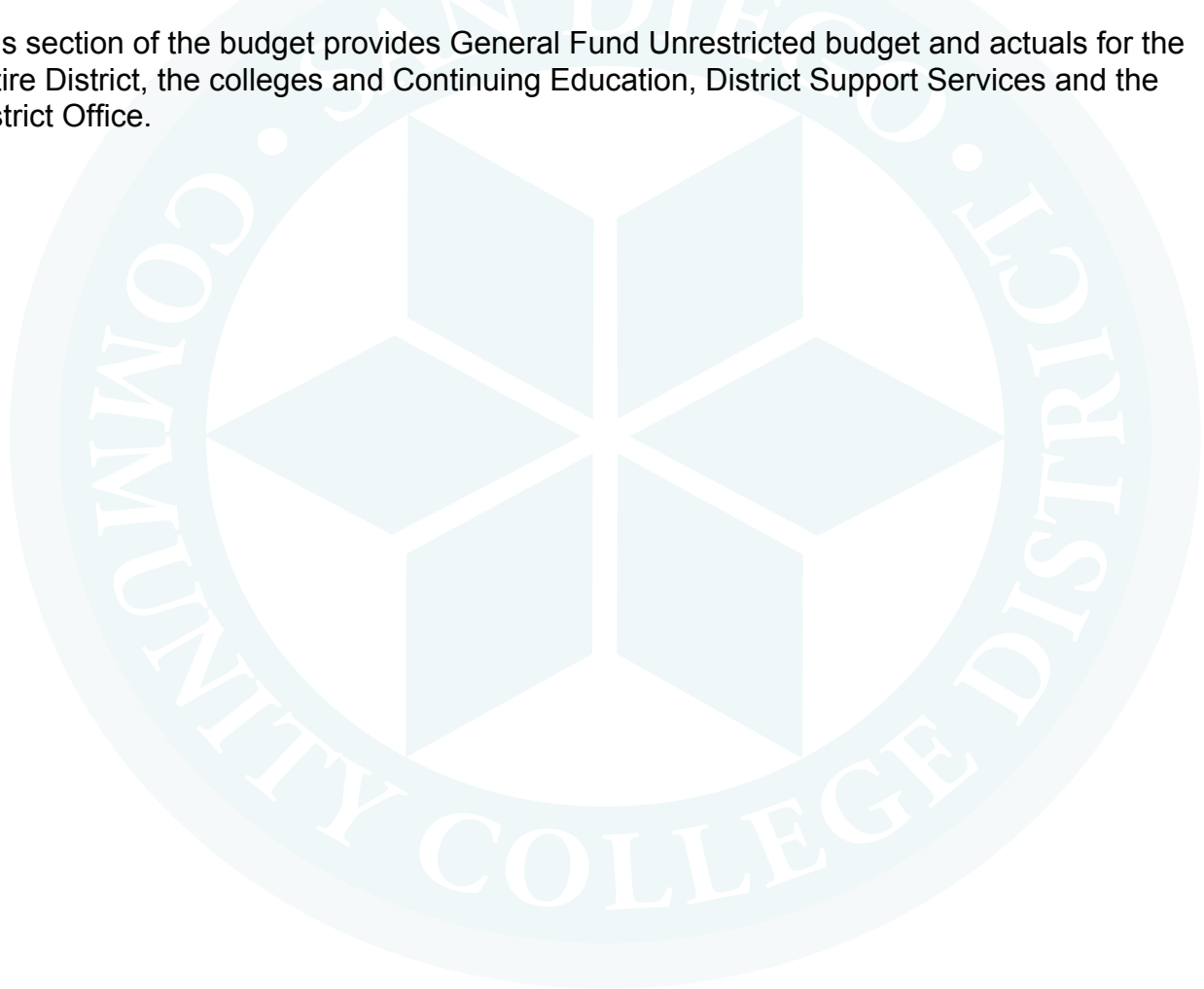
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Incoming Transfer To:	Amount	Outgoing Transfer From	Purpose:
General Fund Restricted	3,896,309	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	806,988	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	70,165	Student Financial Aid	Administrative Allowance
General Fund Restricted	91,114	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	3,490,386	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	434,340	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	105,891	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
General Fund Unrestricted	800,000	Internal Services	Retiree Benefits
Total Transfers	9,962,868		

GENERAL FUND UNRESTRICTED

The 2019-2020 General Fund Unrestricted budget 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 2019-2020. This fund also accounts for any matching contributions required for categorical programs.

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



GENERAL FUND
UNRESTRICTED

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2018-2019 Budgeted Revenue to 2019-2020 Budgeted Revenue

Revenue Source	2018-2019 Adopted Budget	2019-2020 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 20,231,244	\$ 20,241,777	\$ 10,533
Credit FTES	123,713,230	121,280,307	(2,432,923)
Regular Non-Credit CDCP	32,827,345	27,125,107	(5,702,238)
Non-Credit FTES	4,656,363	6,156,034	1,499,671
Special Admit	5,456,673	5,414,053	(42,620)
Minimum Revenue Guarantee	-	13,324,953 ¹⁾	13,324,953
Sub-Total	186,884,855	193,542,231	6,657,376
COLA	- ²⁾	8,238,609 ²⁾	8,238,609
Supplemental Allocation	46,097,959	39,017,215	(7,080,744)
Student Success Allocation	22,150,695	20,158,644	(1,992,051)
Total Apportionment Revenue	255,133,509	260,956,699	5,823,190
Lottery	6,342,604	5,783,400	(559,204)
FY 2019-20 Full-Time Faculty	-	1,922,450	1,922,450
Mandated Cost Reimbursement	1,176,112	1,058,400	(117,712)
Interest Revenue	1,300,000	1,300,000	-
Non-Resident Tuition	5,400,000	6,000,000	600,000
College Promise (BOG Waiver Admin.)	503,742	484,769	(18,973)
Student Fees	212,000	207,000	(5,000)
Apprenticeship Allowance	418,676	480,409	61,733
Enrollment Resident Fee (2%)	-	290,681	290,681
Part-time Faculty Compensation		852,003	852,003
Part-time Faculty Health Benefits		112,016	112,016
Part-time Faculty Office Hours		811,647	811,647
Indirect Cost		481,924	481,924
Other Local Revenue	523,000	973,000	450,000
Budget Adjustment	33,195,310		(33,195,310)
Transfers In	1,022,670	800,000	(222,670)
Total Revenue	305,227,623	282,514,398	(22,713,225)
Beginning Balance	6,565,629	23,889,870	17,324,241
TOTAL UNRESTRICTED REVENUES	\$ 311,793,252	\$ 306,404,268	\$ (5,388,984)

1) Minimum Revenue is the guaranteed apportionment revenue for districts in "hold harmless"

2) FY 2018-19 COLA was included in the Base Allocation

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
Outgoing Transfer to Restricted for:		Transfer from GFU to:	
Federal Work Study	\$ 106,092	Child Development	\$ 100,000
Military Education Auxiliary	170,000		
Districtwide Co-curricular	2,484,439		
Hourglass Park - Miramar	313,138		
Hourglass Field House	291,643	Internal Services / Sports Ins.	7,675
Hazardous Materials	285,000	District Support Assoc. Students (1 & 2)	105,891
Hourglass Pool-Miramar	245,997	Other Enterprise Fund (KSDS)	135,000
Total Intrafund Transfer Out	\$ <u>3,896,309</u>	Total Interfund Transfer Out	\$ <u>348,566</u>

(1) I.D. Card - City College = \$17,521 - Mesa College = \$25,191 - Miramar College = \$14,940- Continuing Ed. = \$0

(2) Vending - City College = \$13,141 - Mesa College = \$18,893 - Miramar College = \$11,205 - Continuing Ed = \$5,000

GENERAL FUND
UNRESTRICTED
INTER/INTRAFUND

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	42,592,350	44,487,866	42,968,734	46,322,315	43,100,403	14.07
Non-Instructional Contract	23,429,864	22,864,670	25,070,963	24,364,134	23,734,846	7.75
Instructional Other	43,145,601	49,254,202	44,331,620	44,880,213	38,457,764	12.55
Non-Instructional Other	1,510,438	2,030,908	1,974,619	2,055,729	1,746,134	0.57
TOTAL ACADEMIC SALARIES	110,678,253	118,637,646	114,345,936	117,622,391	107,039,147	34.94
Non-Instructional Regular	55,071,542	54,569,815	59,014,455	57,038,577	55,664,300	18.17
Instructional Aides Regular	7,124,995	6,808,016	7,238,092	6,949,284	7,009,057	2.29
Non-Instructional Salaries Other	2,615,425	2,638,445	2,379,744	2,248,459	1,478,082	0.48
Instructional Aides Other	1,364,392	1,509,904	1,234,178	1,410,295	1,121,899	0.37
TOTAL NON-ACADEMIC SALARIES	66,176,354	65,526,180	69,866,469	67,646,615	65,273,338	21.30
Employee Benefits	67,221,722	73,061,449	71,880,293	70,909,815	71,491,808	23.33
Supplies and Materials	4,347,619	3,250,567	4,592,815	3,032,145	4,342,956	1.42
Other Operating Expenses	27,245,475	24,183,148	32,311,155	28,002,989	27,602,620	9.01
Capital Outlay	6,154,557	4,751,714	2,285,824	898,826	2,915,247	0.95
Intrafund Transfers Out	3,611,539	14,475,406	3,935,352	3,930,342	3,896,309	1.27
Interfund Transfers Out	354,864	354,864	347,786	340,111	348,566	0.11
Student Financial Aid	1,300	1,300	1,300	1,170	1,230	0.00
Contingencies	24,771,559	-	12,413,626	-	23,493,047	7.67
TOTAL NON-SALARY ACCOUNTS	133,708,635	120,078,448	127,768,151	107,115,398	134,091,783	43.76
TOTAL ACTUALS & BUDGET	310,563,242	304,242,274	311,980,556	292,384,404	306,404,268	100

NOTE: Adjusted budget is the result of adjustments made to the Adopted Budget throughout the year and represents the final budget for the year.

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

CITY COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	11,170,108	12,546,036	11,158,211	13,685,296	11,451,906	25.23
Non-Instructional Contract	5,364,332	5,203,806	6,283,308	5,435,008	5,285,906	11.65
Instructional Other	8,702,267	10,985,130	10,063,493	9,304,723	7,276,221	16.03
Non-Instructional Other	170,071	486,673	741,195	570,789	472,849	1.05
TOTAL ACADEMIC SALARIES	25,406,778	29,221,645	28,246,207	28,995,816	24,486,882	53.96
Non-Instructional Regular	6,247,336	5,989,001	6,226,724	5,941,926	5,943,630	13.10
Instructional Aides Regular	1,631,774	1,675,770	1,617,329	1,719,669	1,634,881	3.60
Non-Instructional Salaries Other	357,887	509,324	814,258	365,190	374,379	0.82
Instructional Aides Other	218,200	235,190	169,800	190,060	62,500	0.14
TOTAL NON-ACADEMIC SALARIES	8,455,197	8,409,285	8,828,111	8,216,845	8,015,390	17.66
Employee Benefits	12,416,807	12,719,850	12,410,691	13,543,294	11,219,308	24.72
Supplies and Materials	228,768	138,238	691,867	105,064	548,395	1.21
Other Operating Expenses	566,896	430,523	750,044	376,030	830,853	1.83
Capital Outlay	192,683	142,205	87,743	79,850	283,135	0.62
TOTAL NON-SALARY ACCOUNTS	13,405,154	13,430,816	13,940,345	14,104,238	12,881,691	28.38
TOTAL ACTUALS & BUDGET	47,267,129	51,061,746	51,014,663	51,316,899	45,383,963	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

MESA COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	17,747,445	17,863,861	17,795,620	18,390,915	17,982,514	27.24
Non-Instructional Contract	7,256,842	7,481,125	7,908,943	7,941,384	7,929,653	12.01
Instructional Other	13,795,240	15,861,078	13,308,596	14,491,602	11,252,227	17.04
Non-Instructional Other	585,428	838,448	642,479	775,669	627,045	0.95
TOTAL ACADEMIC SALARIES	39,384,955	42,044,512	39,655,638	41,599,570	37,791,439	57.24
Non-Instructional Regular	7,281,534	7,095,946	7,753,973	7,419,030	7,156,460	10.84
Instructional Aides Regular	2,322,491	2,080,183	2,322,361	2,165,904	2,273,141	3.44
Non-Instructional Salaries Other	288,311	342,154	235,371	344,479	39,722	0.06
Instructional Aides Other	129,149	171,197	110,755	98,102	110,755	0.17
TOTAL NON-ACADEMIC SALARIES	10,021,485	9,689,480	10,422,460	10,027,515	9,580,078	14.51
Employee Benefits	17,469,563	17,290,373	19,090,006	18,646,455	16,531,402	25.04
Supplies and Materials	802,027	340,286	687,777	331,093	690,377	1.05
Other Operating Expenses	992,382	683,348	1,001,832	593,821	885,513	1.34
Capital Outlay	736,947	262,348	698,393	239,808	543,568	0.82
TOTAL NON-SALARY ACCOUNTS	20,000,919	18,576,355	21,478,008	19,811,177	18,650,860	28.25
TOTAL ACTUALS & BUDGET	69,407,359	70,310,347	71,556,106	71,438,262	66,022,377	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

MIRAMAR COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	8,048,978	8,144,417	7,991,215	8,097,597	7,536,019	18.40
Non-Instructional Contract	4,955,689	4,822,534	5,190,160	5,209,858	4,996,671	12.20
Instructional Other	10,596,536	11,356,562	11,433,632	11,207,157	10,193,876	24.90
Non-Instructional Other	335,757	354,815	384,007	453,680	391,854	0.95
TOTAL ACADEMIC SALARIES	23,936,960	24,678,328	24,999,014	24,968,292	23,118,420	56.45
Non-Instructional Regular	4,274,321	4,086,984	4,282,336	4,164,625	4,396,257	10.74
Instructional Aides Regular	1,726,530	1,718,987	1,774,972	1,690,961	1,742,907	4.26
Non-Instructional Salaries Other	246,481	264,317	197,014	174,541	118,705	0.29
Instructional Aides Other	200,922	211,122	185,908	185,931	191,483	0.47
TOTAL NON-ACADEMIC SALARIES	6,448,254	6,281,410	6,440,230	6,216,058	6,449,352	15.76
Employee Benefits	9,884,921	9,519,152	10,833,865	10,562,077	9,735,559	23.78
Supplies and Materials	433,942	258,134	401,974	203,281	236,941	0.58
Other Operating Expenses	1,070,749	517,270	1,095,608	632,358	1,090,781	2.66
Capital Outlay	290,175	43,740	370,030	117,278	313,995	0.77
Student Financial Aid	1,300	1,300	1,300	1,170	1,230	0.00
TOTAL NON-SALARY ACCOUNTS	11,681,087	10,339,596	12,702,777	11,516,164	11,378,506	27.79
TOTAL ACTUALS & BUDGET	42,066,301	41,299,334	44,142,021	42,700,514	40,946,278	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

CONTINUING EDUCATION

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	5,625,819	5,933,552	6,023,688	6,148,507	6,129,964	20.13
Non-Instructional Contract	3,923,667	3,366,106	3,933,571	4,001,583	3,720,924	12.23
Instructional Other	9,217,630	11,051,432	8,377,120	9,876,731	7,439,739	24.45
Non-Instructional Other	270,986	245,090	107,387	200,004	118,466	0.39
TOTAL ACADEMIC SALARIES	19,038,102	20,596,180	18,441,766	20,226,825	17,409,093	57.20
Non-Instructional Regular	3,313,683	3,363,020	3,521,972	3,584,273	3,241,651	10.65
Instructional Aides Regular	1,021,091	909,294	1,080,064	928,359	902,739	2.97
Non-Instructional Salaries Other	254,544	143,319	101,714	76,533	30,000	0.10
Instructional Aides Other	63,819	207,856	20,208	12,901	30,000	0.10
TOTAL NON-ACADEMIC SALARIES	4,653,137	4,623,489	4,723,958	4,602,066	4,204,390	13.82
Employee Benefits	8,593,135	8,857,563	8,960,727	9,338,801	7,558,605	24.84
Supplies and Materials	442,772	376,262	451,038	407,917	511,868	1.68
Other Operating Expenses	583,172	489,828	608,602	488,203	635,771	2.09
Capital Outlay	230,353	94,911	80,378	58,258	113,235	0.37
TOTAL NON-SALARY ACCOUNTS	9,849,432	9,818,564	10,100,745	10,293,179	8,819,479	28.98
TOTAL ACTUALS & BUDGET	33,540,671	35,038,233	33,266,469	35,122,070	30,432,962	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Contract	1,766,251	1,828,161	1,581,512	1,611,932	1,622,911	6.80
Non-Instructional Other	78,575	62,542	69,924	49,321	70,436	0.30
TOTAL ACADEMIC SALARIES	1,844,826	1,890,704	1,651,436	1,661,253	1,693,347	7.10
Non-Instructional Regular	12,713,636	11,911,551	14,223,306	13,022,956	13,259,618	55.53
Instructional Aides Regular	283,714	284,595	-	-	-	-
Non-Instructional Salaries Other	616,375	692,477	326,103	759,680	294,666	1.23
Instructional Aides Other	-	1,921	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	13,613,725	12,890,543	14,549,409	13,782,636	13,554,284	56.77
Employee Benefits	6,203,906	13,257,734 ¹⁾	6,870,868	6,348,103	6,769,230	28.35
Supplies and Materials	436,488	44,721	290,283	224,115	369,399	1.55
Other Operating Expenses	2,476,622	1,793,800	3,415,908	1,343,337	1,188,242	4.98
Capital Outlay	347,985	75,960	244,131	19,938	302,104	1.27
Intrafund Transfers Out	-	10,867,599 ²⁾	-	-	-	-
Interfund Transfers Out	135,000	135,000	-	-	-	-
TOTAL NON-SALARY ACCOUNTS	9,600,001	26,174,814	10,821,190	5,248,819	8,628,975	36.14
TOTAL ACTUALS & BUDGET	25,058,552	40,956,061	27,022,035	20,692,708	23,876,606	100
Contingencies	24,771,559	-	12,413,626	-	23,493,047 ³⁾	
TOTAL ACTUALS & BUDGET WITH CONTINGENCIES	49,830,111	40,956,061	39,435,661	20,692,708	47,369,653	

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

1) Includes GASB 68 entry of \$7,496,215.

2) Includes \$10,284,242 transfer to CalSTRS/PERS Board Designated reserve.

3) Contingencies include the FY 2019-20 Minimum 5% Cash Reserve of \$14,175,770 as required by the CCCC, as well as items detailed on Page v.

GENERAL FUND UNRESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Contract	163,083	162,938	173,469	164,369	178,781	0.23
Instructional Other	833,928	-	1,148,779	-	2,295,701 ¹⁾	3.01
Non-Instructional Other	69,621	43,340	29,627	6,266	65,484	0.09
TOTAL ACADEMIC SALARIES	1,066,632	206,277	1,351,875	170,635	2,539,966	3.33
Non-Instructional Regular	21,241,032	22,123,313	23,006,144	22,905,767	21,666,684	28.42
Instructional Aides Regular	139,395	139,187	443,366	444,391	455,389	0.60
Non-Instructional Salaries Other	851,827	686,854	705,284	528,036	620,610	0.81
Instructional Aides Other	752,302	682,618	747,507	923,301	727,161	0.95
TOTAL NON-ACADEMIC SALARIES	22,984,556	23,631,973	24,902,301	24,801,495	23,469,844	30.78
Employee Benefits	12,653,390	11,416,777	13,714,136	12,471,085	19,677,704 ²⁾	25.81
Supplies and Materials	2,003,622	2,092,926	2,069,876	1,760,675	1,985,976	2.60
Other Operating Expenses	21,555,654	20,268,379	25,439,161	27,255,914	22,971,460	30.13
Capital Outlay	4,356,414	4,132,550	805,149	383,694	1,359,210	1.78
Intrafund Transfers Out	3,611,539	3,607,807	3,935,352	3,930,342	3,896,309	5.11
Interfund Transfers Out	219,864	219,864	347,786	340,111	348,566	0.46
TOTAL NON-SALARY ACCOUNTS	44,400,483	41,738,303	46,311,460	46,141,821	50,239,225	65.89
TOTAL ACTUALS & BUDGET	68,451,671	65,576,553	72,565,636	71,113,951	76,249,035	100

1) Budget increase includes projection of adjunct office hours.

2) Budget increase includes projection of adjunct health benefits.

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED REVENUE

General Fund Restricted represents the third largest source of revenue received by the District. These restricted resources include grants, contracts and other categorical programs such as Student Success and Services Program (SSSP), 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 at this point in time for continued funding during 2019-2020. 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 2019-2020 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 Revenue:

	2018-19 Actual Final	2019-20 Total Budget Adopted
FEDERAL REVENUE		
Suicide Prevention Program	36,542	-
Professors for the Future	12,421	-
Victim Advocacy Support & Svcs	10,375	505,493
CalWORKs Federal Funding	61,000	-
WIOA Title I Youth Grant	356,557	356,267
Upward Bound	381,885	29,138
Seeds Scholars Program	12,783	-
NAVAL COMBRIG Miramar	100,909	50,031
BRIG Company-USMC	70,016	49,018
Zeiders Enterprises Inc 18-19	-	1,132,319
CIP Corry Station 18-19	50,626	-
CIP Meridian 18-19	100,685	75,513
Department of HHS	192,725	16,733
Adult Ed and Family Literacy	1,702,818	1,603,715
Financial Aid Admin Allowance	119,242	81,300
College Work Study Program	664,665	1,618,337
Veterans Admin Allowance	44,535	39,900
Student Support Services	323,522	371,349
Department of Education	1,991,857	1,338,175
Department of Rehabilitation	704,131	724,336
Vocational Tech Ed Act (VTEA)	2,461,809	2,391,944
FEDERAL REVENUE TOTAL	9,399,103	10,383,568

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

STATE REVENUE	2018-19 Actual Final	2019-20 Total Budget Adopted
New Innovative Apprenship-MMR	64,816	42,182
New Innov. Apprenticeship-City	136,819	34,714
Sector Navigator - Life Scienc	9,310	-
California College Promise	11,610	3,565,291
Financial Aid Technology Funds	92,193	535,207
IEPI-Innovation-Miramar	4,148	-
Legal Innovation Pilot	5,745	-
Self Employment Pathways -Con	7,965	-
Zero Textbook Gt Implmnt 17-18	81,120	-
Puente Program	1,500	-
CA ENERGY COMMISSION	342,930	1,395,110
Basic Skills 18-19	1,229,230	-
CDTC - Yosemite CCD	15,480	-
Part-Time Faculty Compensation	905,743	-
Sector Nav Life Science	-	372,000
BS Partnership Pilot Prg	14,000	-
Strong Workfrc Marketing -Mesa	125,000	-
Guided Pathways	1,318,672	2,940,159
BIW Certificate of Performance	30,000	-
Projects in Common	30,800	-
Certified Nursing Assistant	78,000	-
CTE Regional Tutoring Project	48,032	-
Math Engineering & Science	74,515	-
39 Clean Energy Workforce17-18	35,716	-
CA Campus Catalyst Fund	336,000	334,400
Prop 20 Lottery Funds	2,845,958	1,986,796
Sector Navigator Life Sci	321,333	50,667
CA Apprentship Initiative MMR	48,000	72,000
ISP In Common MMR	25,000	-
Faculty Entrepreneurship Grant	7,500	-
SWP - WBL Coordinator Project	120,000	80,000
SWP - Workbase Learning Coordi	120,000	80,000
CSEP-Block Grant	198,242	-
Basic Skills & Student Outcome	1,255,917	-
SD Early Middle College	100,000	100,000
Advanced Transport & Renewal	707	-
Deputy Sector Navigator Grants	359,370	-
Adult Education Block Grant	3,477,562	3,590,933
Student Success Credit	7,922,843	-
Student Equity 18-19	5,432,266	-
BFAP Administration	2,042,667	1,976,611
EOPS Administration	2,363,232	2,597,077
Care Program	202,771	238,482
Program for Disabled	4,829,893	4,815,019
AB1725 Staff Diversity/Develop	50,000	45,000
Basic Skills	46,003	-
Nursing Grants	242,532	231,149
IELM & Block Grant	445,646	1,673,774
CalWORKs/TANF Program	2,667,466	3,332,007
Heavy Duty Transportation	2	-
C & F Incarcerated	-	113,636
STEM SD Biotech Partnership	-	1,666,666
Student Equity-Achievement	-	16,885,893
Student Success 18-19 NC	2,301,554	-

Continued on Next Page

GENERAL FUND RESTRICTED REVENUE

	2018-19 Actual Final	2019-20 Total Budget Adopted
STATE REVENUE		
CAFYES	1,613,003	1,447,224
IEPI - Innovation	200,000	173,360
Strong Workforce	4,208,550	3,761,567
Hunger Free Campus	388,796	-
Strong Workforce-Grsmnt Cuymc	410,015	-
SWP WPL Assessment	68,893	-
DSN Adv. Transportation	320,181	40,000
Commission on Post. (State)	181,862	282,958
SWP - Job Prep	325,358	274,642
SWP - Other Programs	220,800	447,200
Veterans Resource Center	530,464	346,194
ISPIC	32,098	-
Mental Health-Support	527,070	210,000
B.S. Partnership Pilot Program	154,000	-
STATE REVENUE TOTAL	51,493,693	55,737,918

	2018-19 Actual Final	2019-20 Total Budget Adopted
LOCAL REVENUE		
Cocurricular	24,847	25,824
Civic Center	654,298	434,196
Bio Tech Center Revenue	29,804	20,000
Smog Station Program	13,000	12,000
Delta Air Lines Foundation	25,000	-
AMGEN-SDWF Partnership	32,350	32,350
CCIE Institutional Grant	3,000	-
Promising Practice Progrm	29,880	-
Computer Certification Testing	-	100
Indirect Cost Recovery	2,012	-
Military Admin Support	25,959	-
Hourglass Park Project	785,272	853,618
Parking - District	2,523,348	2,460,000
Student Health Svcs Fund	1,880,162	1,783,544
Library Fines	13,855	14,040
Adv - Transportation Tech MM R	8,000	4,000
Mental Health Career Pthwy	75,000	-
Price Scholars Program	325,654	210,987
CACT Incubator	7,373	92,627
CACT Implemented Prgs	28,929	31,608
Educational Broadband Svcs	540,418	409,416
The Angell Foundation	50,000	50,000
Student Copy Charges	11,514	11,906
Arthur Rupe Foundation Grant	-	15,000
Child Care Center	19,550	30,000
Redevelopment	3,831,268	3,448,141
Ctr for Human & Com Svcs	-	50,000
Early Middle College-SDUSD	(7,047)	-
LOCAL REVENUE TOTAL	10,933,444	9,989,357

Beginning Balance	60,456,251	37,863,485
Incoming Transfers	5,537,119	4,864,576
TOTAL REVENUE AND BEGINNING BALANCE	137,819,610	118,838,904

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	524,868	443,041	476,739	566,536	462,432	0.39
Non-Instructional Contract	11,366,802	8,919,218	11,274,899	9,182,304	9,537,737	8.03
Instructional Other	1,731,673	557,805	1,499,341	833,497	1,382,266	1.16
Non-Instructional Other	10,019,406	8,191,474	9,612,824	8,272,729	8,020,805	6.75
TOTAL ACADEMIC SALARIES	23,642,749	18,111,539	22,863,803	18,855,067	19,403,240	16.33
Non-Instructional Regular	13,240,153	10,211,536	12,937,744	11,412,297	13,216,506	11.12
Instructional Aides Regular	1,732,391	1,031,210	1,701,047	1,189,666	1,096,942	0.92
Non-Instructional Salaries Other	4,624,005	144	5,917,366	4,308,519	5,287,884	4.45
Instructional Aides Other	3,159,437	1,879,173	2,595,993	2,230,568	1,504,290	1.27
TOTAL NON-ACADEMIC SALARIES	22,755,986	17,065,920	23,152,150	19,141,050	21,105,622	17.76
Employee Benefits	14,177,009	12,721,525	14,338,316	13,078,976	12,802,481	10.77
Supplies and Materials	7,997,420	3,189,474	8,948,395	3,966,697	8,209,342	6.91
Other Operating Expenses	23,963,968	9,141,036	24,020,376	7,907,910	25,137,678	21.15
Capital Outlay	11,556,829	5,089,983	11,990,244	4,380,431	16,351,943	13.76
Intrafund Transfers Out	23,893,598	2,122,612	2,038,106	24,335,763	806,988	0.68
Interfund Transfers Out	441,675	537,618	6,861,618	6,868,575	3,490,386	2.94
Student Financial Aid	535,620	194,110	268,886	205,767	365,520	0.31
Other Student Aid	1,138,677	659,265	3,007,699	1,215,887	4,593,548	3.87
Contingencies	5,555,206	-	27,170,986	-	6,572,156	5.53
TOTAL NON-SALARY ACCOUNTS	89,260,002	33,655,623	98,644,626	61,960,006	78,330,042	65.91
TOTAL BUDGET	135,658,737	68,833,081	144,660,579	99,956,123	118,838,904	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

CITY COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	190,547	118,300	162,825	198,255	169,173	0.73
Non-Instructional Contract	2,621,362	2,106,494	2,618,806	2,370,020	2,047,142	8.79
Instructional Other	729,865	177,960	1,096,478	453,773	903,653	3.88
Non-Instructional Other	3,118,623	2,758,494	2,933,797	2,508,563	1,640,496	7.04
TOTAL ACADEMIC SALARIES	6,660,397	5,161,248	6,811,906	5,530,610	4,760,464	20.43
Non-Instructional Regular	1,823,115	1,749,663	2,107,121	2,013,180	3,678,087	15.79
Instructional Aides Regular	162,852	36,511	94,933	52,092	63,441	0.27
Non-Instructional Salaries Other	1,471,349	1,503,928	2,115,063	1,415,478	1,744,341	7.49
Instructional Aides Other	963,530	479,558	706,081	644,999	324,763	1.39
TOTAL NON-ACADEMIC SALARIES	4,420,846	3,769,661	5,023,198	4,125,748	5,810,632	24.94
Employee Benefits	2,623,076	2,543,269	3,134,934	2,957,943	2,690,384	11.55
Supplies and Materials	1,717,364	840,888	1,998,488	945,827	1,475,382	6.33
Other Operating Expenses	3,962,699	1,897,829	3,570,775	1,631,632	5,154,393	22.12
Capital Outlay	1,874,911	1,237,874	1,547,494	616,310	2,033,781	8.73
Intrafund Transfers Out	542,418	299,056	402,338	235,484	328,777	1.41
Student Financial Aid	322,006	16,818	16,100	3,248	15,300	0.07
Other Student Aid	281,491	214,714	915,627	538,318	624,480	2.68
Contingencies	228,335	-	341,306	-	405,119	1.74
TOTAL NON-SALARY ACCOUNTS	11,552,300	7,050,448	11,927,062	6,928,763	12,727,616	54.63
TOTAL BUDGET	22,633,543	15,981,356	23,762,166	16,585,121	23,298,712	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

MESA COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	51,215	51,215	23,777	23,777	-	0.00
Non-Instructional Contract	3,455,772	2,912,978	3,442,824	3,026,143	3,111,642	11.19
Instructional Other	98,362	51,433	161,843	147,814	36,764	0.13
Non-Instructional Other	2,622,650	2,239,678	2,768,716	2,384,199	1,824,437	6.56
TOTAL ACADEMIC SALARIES	6,227,999	5,255,304	6,397,160	5,581,933	4,972,843	17.89
Non-Instructional Regular	3,742,960	2,580,694	3,144,282	2,838,813	2,758,023	9.92
Instructional Aides Regular	547,530	243,839	565,786	392,559	371,710	1.34
Non-Instructional Salaries Other	1,386,692	1,214,526	1,732,223	1,440,912	1,581,241	5.69
Instructional Aides Other	807,343	545,760	684,182	513,308	354,575	1.28
TOTAL NON-ACADEMIC SALARIES	6,484,525	4,584,819	6,126,473	5,185,591	5,065,549	18.22
Employee Benefits	4,141,156	3,149,748	4,050,935	3,612,675	3,622,413	13.03
Supplies and Materials	2,835,567	893,738	3,461,325	974,641	3,818,274	13.73
Other Operating Expenses	3,261,433	1,422,150	3,634,174	1,518,364	4,197,500	15.10
Capital Outlay	4,136,265	1,597,946	4,689,885	1,380,344	5,329,120	19.17
Intrafund Transfers Out	159,945	83,478	102,460	87,176	65,079	0.23
Student Financial Aid	197,314	177,285	169,776	143,722	199,648	0.72
Other Student Aid	168,839	147,780	574,098	389,585	530,719	1.91
TOTAL NON-SALARY ACCOUNTS	14,900,519	7,472,125	16,682,653	8,106,506	17,762,753	63.89
TOTAL BUDGET	27,613,043	17,312,248	29,206,286	18,874,030	27,801,145	100

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

MIRAMAR COLLEGE

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	104,586	104,471	171,213	177,918	204,413	1.04
Non-Instructional Contract	2,024,345	1,464,687	2,056,107	1,538,687	2,148,797	10.93
Instructional Other	587,460	178,782	220,875	107,342	326,239	1.66
Non-Instructional Other	1,731,678	1,349,995	2,169,843	1,471,020	2,795,909	14.22
TOTAL ACADEMIC SALARIES	4,448,069	3,097,935	4,618,038	3,294,967	5,475,358	27.85
Non-Instructional Regular	2,108,457	1,742,653	2,356,726	1,783,142	2,423,694	12.33
Instructional Aides Regular	136,519	191,922	182,372	222,206	287,866	1.46
Non-Instructional Salaries Other	1,200,178	874,805	1,370,710	939,440	1,348,565	6.86
Instructional Aides Other	887,794	327,642	708,060	498,972	332,985	1.69
TOTAL NON-ACADEMIC SALARIES	4,332,948	3,137,021	4,617,868	3,443,760	4,393,110	22.35
Employee Benefits	2,380,169	1,845,639	2,421,473	2,097,964	2,580,307	13.13
Supplies and Materials	1,346,388	598,992	1,400,975	739,120	1,114,137	5.67
Other Operating Expenses	5,354,868	3,163,877	4,367,220	1,709,372	3,844,677	19.56
Capital Outlay	2,207,041	851,434	2,187,635	951,752	1,709,403	8.70
Intrafund Transfers Out	322,551	178,885	227,031	125,105	211,524	1.08
Student Financial Aid	16,300	7	83,010	58,797	150,572	0.77
Other Student Aid	112,814	97,916	85,471	82,894	136,285	0.69
Contingencies	53,478	-	5,948	-	42,115	0.21
TOTAL NON-SALARY ACCOUNTS	11,793,609	6,736,751	10,778,763	5,765,004	9,789,020	49.80
TOTAL BUDGET	20,574,626	12,971,707	20,014,669	12,503,731	19,657,488	100

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

CONTINUING EDUCATION

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Instructional Contract	178,520	169,055	118,924	166,586	88,846	0.40
Non-Instructional Contract	2,671,205	2,089,082	2,636,462	1,965,117	1,776,144	8.02
Instructional Other	315,986	149,630	10,145	116,941	115,610	0.52
Non-Instructional Other	2,206,655	1,549,349	1,289,459	1,538,807	1,353,329	6.11
TOTAL ACADEMIC SALARIES	5,372,366	3,957,116	4,054,990	3,787,451	3,333,929	15.06
Non-Instructional Regular	3,288,578	2,170,783	3,129,667	2,683,637	2,068,794	9.35
Instructional Aides Regular	825,490	511,000	797,934	473,730	325,002	1.47
Non-Instructional Salaries Other	258,771	154,080	402,757	307,371	342,220	1.55
Instructional Aides Other	384,950	328,507	373,464	360,266	428,243	1.93
TOTAL NON-ACADEMIC SALARIES	4,757,789	3,164,370	4,703,822	3,825,004	3,164,259	14.30
Employee Benefits	3,631,101	2,736,077	3,335,380	3,066,143	2,462,387	11.12
Supplies and Materials	1,611,665	580,579	1,591,259	1,071,644	1,234,607	5.58
Other Operating Expenses	1,522,094	745,136	5,678,836	1,404,076	4,973,795	22.47
Capital Outlay	2,778,426	1,082,062	3,010,334	1,269,231	6,676,372	30.16
Intrafund Transfers Out	383,414	121,073	293,839	174,572	116,557	0.53
Other Student Aid	184,033	105,854	175,998	34,561	172,244	0.78
TOTAL NON-SALARY ACCOUNTS	10,110,733	5,370,783	14,085,646	7,020,227	15,635,962	70.64
TOTAL BUDGET	20,240,888	12,492,268	22,844,458	14,632,682	22,134,150	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS (Including Interfund and Intrafund Transfers)

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Contract	594,118	345,978	520,700	282,338	454,012	1.75
Instructional Other	-	-	10,000	7,629	-	-
Non-Instructional Other	339,800	293,958	451,009	370,140	406,634	1.57
TOTAL ACADEMIC SALARIES	933,918	639,936	981,709	660,107	860,646	3.32
Non-Instructional Regular	2,277,043	1,967,744	2,199,948	2,093,525	2,287,908	8.82
Instructional Aides Regular	60,000	47,937	60,022	49,079	48,923	0.19
Non-Instructional Salaries Other	307,015	196,662	296,613	205,319	271,517	1.05
Instructional Aides Other	115,820	197,707	124,206	213,024	63,724	0.25
TOTAL NON-ACADEMIC SALARIES	2,759,878	2,410,049	2,680,789	2,560,947	2,672,072	10.30
Employee Benefits	1,401,507	2,446,791	1,395,594	1,344,251	1,446,990	5.58
Supplies and Materials	486,436	275,278	496,348	235,465	566,942	2.18
Other Operating Expenses	9,862,874	1,912,044	6,769,371	1,644,467	6,967,313	26.85
Capital Outlay	560,186	320,667	554,896	162,794	603,267	2.32
Intrafund Transfers Out	22,485,270	1,440,119	1,012,438	23,713,425	85,051	0.33
Interfund Transfers Out	441,675	537,618	6,861,618	6,868,575	3,490,386	13.45
Other Student Aid	391,500	93,000	1,256,505	170,529	3,129,820	12.06
Contingencies	5,273,393	-	26,823,732	-	6,124,922	23.61
TOTAL NON-SALARY ACCOUNTS	40,902,841	7,025,517	45,170,502	34,139,506	22,414,691	86.39
TOTAL BUDGET	44,596,637	10,075,502	48,833,000	37,360,559	25,947,409	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

DEBT SERVICE FUND

Description

This fund is used to account for the debt service related to the District’s General Obligation 39 (“GO 39”) Bond measure approved by the local taxpayers in 2002 for Proposition S and 2006 for Proposition N. This fund is established in accordance with the California Community College’s Budget and Accounting Manual to account for the accumulation of resources for, and the payment of debt (principal and interest) issued by the San Diego Community College District (SDCCD). The fund’s primary revenue source is the local property taxes levied specifically for debt service.

Goals and Objectives

To provide for the payment of principal and interest on outstanding bonds of SDCCD.

	2019-20 Adopted Total Budget
Beginning Balance	65,175,514
County Interest	800,000
Tax Apportionment Secured Roll	81,327,538
TOTAL SOURCES	147,303,052
Principal Expense Long Term Debt	28,481,688
Interest Expense Long Term Debt	53,633,700
Other Service Charges	12,150
Reserve for Contingencies	65,175,514
TOTAL USES	147,303,052

CHILD DEVELOPMENT FUND

OTHER FUNDS
CHILD
DEVELOPMENT

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 Fund in accordance with the California Community College’s Budget and Accounting Manual.

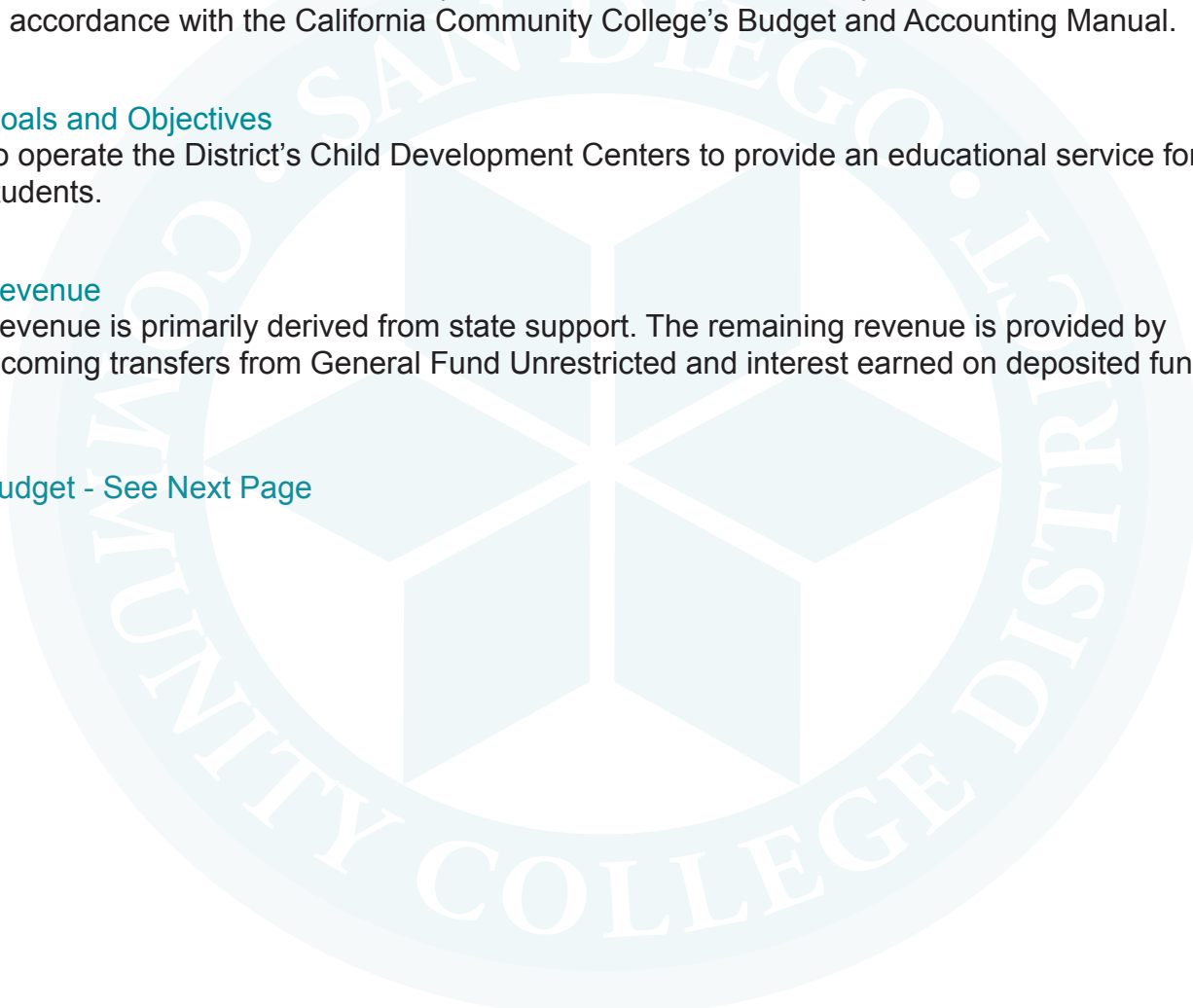
Goals and Objectives

To operate the District’s Child Development Centers to provide an educational service for students.

Revenue

Revenue is primarily derived from state support. 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 BUDGET

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Balance	\$ (23,561)	\$ 1,204,014	\$ 183,980	\$ 200,096	\$ 1,564,529
Federal Revenue	17,500	-	-	85,500	103,000
State Child Development Revenue	356,607	329,436	225,086	92,814	1,003,943
Local Revenue (including Interest)	802	20,838	9,763	31,500	62,903
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	-	25,000
TOTAL SOURCES	\$ 384,682	\$ 1,587,621	\$ 452,162	\$ 434,910	\$ 2,859,375
Expenditures					
Academic Salaries	\$ -	\$ 20,000	\$ 3,026	\$ -	\$ 23,026
Non-Academic Salaries	238,070	225,000	237,948	-	701,018
Employee Benefits	110,612	46,250	49,354	-	206,216
Supplies and Materials	13,129	228,213	19,924	316,796	578,062
Other Operating Expenses	22,871	317,211	9,000	2,000	351,082
Capital Outlay	-	750,947	132,910	-	883,857
Interfund Transfer Out	-	-	-	91,114	91,114
Intrafund Transfer Out to Child Dev	-	-	-	25,000	25,000
TOTAL USES	\$ 384,682	\$ 1,587,621	\$ 452,162	\$ 434,910	\$ 2,859,375

CHILD DEVELOPMENT FUND

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

OTHER FUNDS
CHILD
DEVELOPMENT

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Contract	30,000	-	5,000	-	-	-
Non-Instructional Other	24,000	30,845	26,000	4,969	23,026	0.81
TOTAL ACADEMIC SALARIES	54,000	30,845	31,000	4,969	23,026	0.81
Instructional Aides Regular	191,940	204,409	119,954	190,324	137,570	4.81
Non-Instructional Salaries Other	65,199	41,342	33,260	28,560	28,448	0.99
Instructional Aides Other	367,976	253,552	534,784	350,206	535,000	18.71
TOTAL NON-ACADEMIC SALARIES	625,115	499,303	687,998	569,089	701,018	24.52
Employee Benefits	142,208	155,045	174,820	145,192	206,216	7.21
Supplies and Materials	489,700	132,749	478,421	150,154	578,062	20.22
Other Operating Expenses	329,791	6,887	366,809	16,840	351,082	12.28
Capital Outlay	420,666	14,497	642,034	18,375	883,857	30.91
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	0.87
Interfund Transfers Out	78,495	72,946	91,115	76,438	91,114	3.19
TOTAL NON-SALARY ACCOUNTS	1,485,860	407,125	1,778,199	431,998	2,135,331	74.68
TOTAL ACTUALS & BUDGET	2,164,975	937,274	2,497,197	1,006,056	2,859,375	100.00

OTHER SPECIAL REVENUE FUNDS

Description

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

Goals and Objectives

To provide service and materials beyond the level of funding provided by the State Apportionment and other related resources.

Revenue

Revenue is derived from student user fees.

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Funds
Beginning Balance and Revenue						
Beginning Balance	\$ 183,606	\$ 119,565	\$ 642,178	\$ 155,888	\$ 21,797	1,123,034
Local Revenue	80,000	129,000	159,203	350,000	1,000	719,203
TOTAL SOURCES	\$ 263,606	\$ 248,565	\$ 801,381	\$ 505,888	\$ 22,797	1,842,237
Expenditures						
Academic Salaries	\$ 20,000	\$ -	\$ -	\$ 219,897	\$ -	239,897
Non-Academic Salaries	-	-	18,984	34,123	-	53,107
Employee Benefits	5,000	-	1,703	47,827	-	54,530
Supplies and Materials	238,606	180,971	215,666	101,388	8,557	745,188
Other Operating Expenses	-	62,915	212,287	39,030	9,909	324,141
Capital Outlay	-	4,679	352,741	63,623	4,331	425,374
TOTAL USES	\$ 263,606	\$ 248,565	\$ 801,381	\$ 505,888	\$ 22,797	1,842,237

OTHER SPECIAL REVENUE FUND EXPENSES

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Contract	32,877	33,149	33,982	45,799	28,589	1.55
Instructional Other	220,000	162,954	236,082	168,814	191,308	10.38
Non-Instructional Other	-	-	9,278	8,286	20,000	1.09
TOTAL ACADEMIC SALARIES	252,877	196,103	279,342	222,899	239,897	13.02
Non-Instructional Regular	39,241	29,648	40,560	5,394	34,123	1.85
Non-Instructional Salaries Other	13,545	-	8,958	2,619	18,984	1.03
Instructional Aides Other	4,556	-	-	-	-	-
TOTAL NON-ACADEMIC SALARIES	57,342	29,648	49,518	8,012	53,107	2.88
Employee Benefits	56,615	45,274	62,418	25,675	54,530	2.96
Supplies and Materials	663,470	275,277	692,468	279,074	745,188	40.45
Other Operating Expenses	288,895	91,694	332,690	64,778	324,141	17.59
Capital Outlay	564,733	93,122	519,998	169,232	425,374	23.09
TOTAL NON-SALARY ACCOUNTS	1,573,713	505,366	1,607,574	538,759	1,549,233	84.10
TOTAL ACTUALS & BUDGET	1,883,932	731,118	1,936,434	769,670	1,842,237	100.00

CAPITAL PROJECTS FUND

OTHER FUNDS
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 repair and maintenance projects.

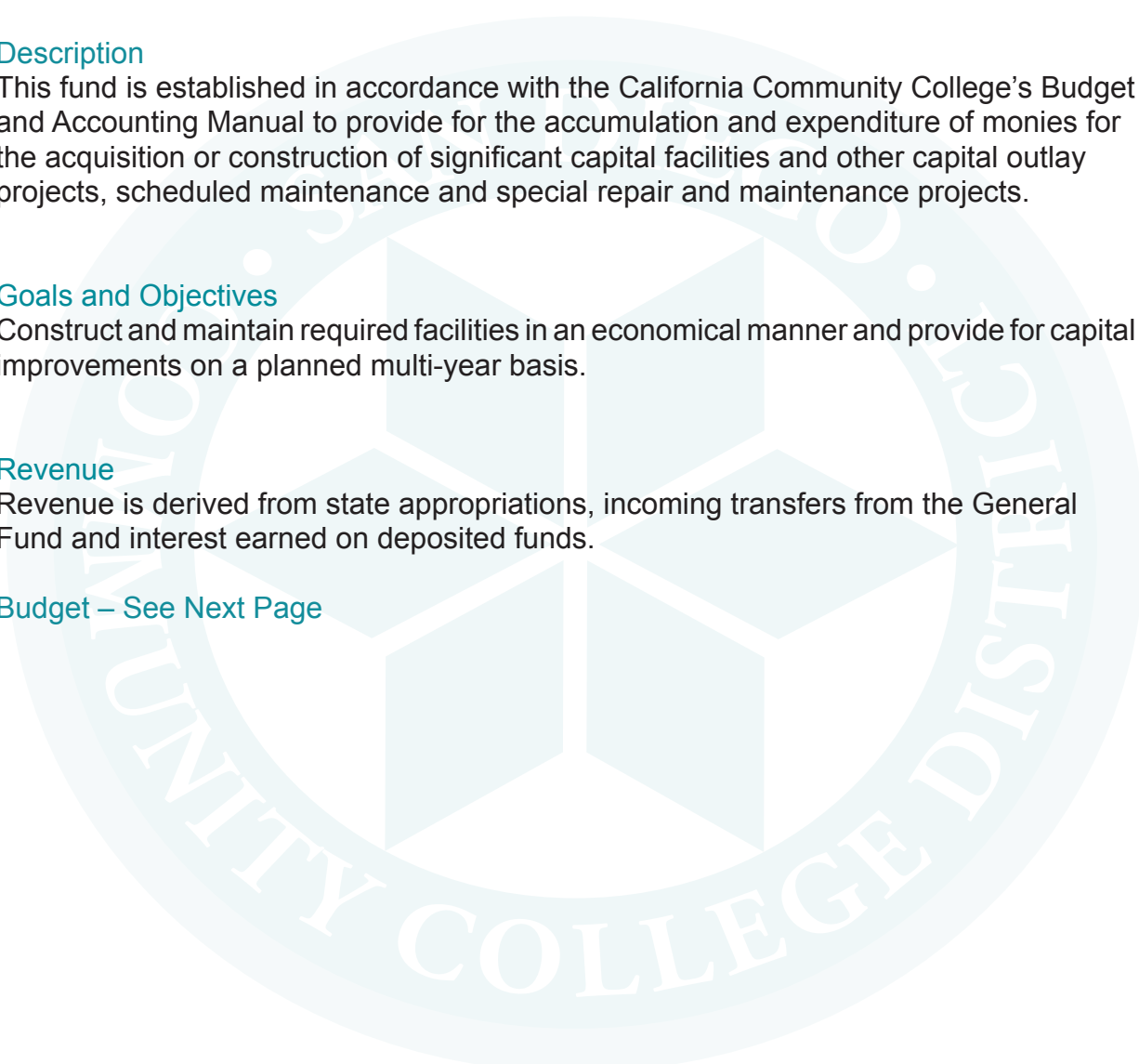
Goals and Objectives

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

Revenue

Revenue 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 & REVENUE

Beginning Balance	\$	18,567,085
State Schedule Maintenance		292,387
Interest		417,347
Rental and Lease		1,623,520
Interfund Transfer In from GFU		3,490,386
Intrafund Transfer In		434,340

TOTAL SOURCE	\$	24,825,065
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ -	\$ -	\$ -	\$ -	1,715,502	\$ 1,715,502
New Construction (1)	-	-	-	-	10,718,739	10,718,739
Local Projects (2)	863,251	432,332	286,355	84,163	7,892,085	9,558,186
Redevelopment	-	-	-	-	2,256,344	2,256,344
Operating Costs	-	-	-	-	141,954	141,954
Intrafund Transfer Out	-	-	-	-	434,340	434,340
TOTAL USES	\$ 863,251	\$ 432,332	\$ 286,355	\$ 84,163	\$ 23,158,964	\$ 24,825,065

(1) New Construction include:

City ADT Remodel, City Child Development Bldg, City Parking Lot

(2) Local Projects include:

College Campuses and District Office -Minor Improvements, MS CE-Cafeteria Renovation, DW MS - Equipment Reserve,

DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, Energy Efficiency Efforts - Prop 39,

DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification.

CAPITAL PROJECTS FUND ACTUALS

BEGINNING BALANCE & REVENUE

Beginning Balance	\$	20,291,669
State Schedule Maintenance		668,470
Interest		307,168
Rental and Lease		1,425,601
Interfund Transfer In from GFU/GFR		6,868,575
Intrafund Transfer In		906,216
Unrealized Gain on Investments		164,315

TOTAL SOURCES	\$	30,632,014
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ -	\$ -	\$ -	\$ -	3,056,347	\$ 3,056,347
New Construction	-	-	-	-	4,500,585	4,500,585
Local Projects (1)	26,336	-	19,554	12,880	3,498,830	3,557,600
Operating Costs	-	-	-	-	44,181	44,181
Intrafund Transfer Out to Capital	-	-	-	-	906,216	906,216
TOTAL USES	\$ 26,336	\$ -	\$ 19,554	\$ 12,880	\$ 12,006,159	\$ 12,064,929

ENDING BALANCE						18,567,085
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(1) Local Projects include:
 College Campuses and District Office - Minor Improvements, MM CE-Cafeteria Renovation, DW MS - Equipment Reserve, Equipment Facilities Support, DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, Energy Efficiency Efforts - Prop 39, DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification.

OTHER FUNDS
 CAPITAL
 PROJECTS FUND

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 measure 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 and instructional laboratories, replace deteriorating portables with permanent classrooms and lecture halls, seismically repair older facilities, improve electrical, lighting and ventilation systems in existing classrooms, increase the number of available parking spaces, add support facilities, health education and science buildings, and improve campus safety.

Revenue

Revenue 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 2012, the District refunded approximately \$290 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds. Approximately \$244 million of this refunding was attributable to Prop S Election of 2002, Series 2003A and Series 2005.

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

Budget - See next page.

PROPOSITION S FUND BUDGET

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$	7,418,707
Interest		46,962

TOTAL SOURCES	\$	7,465,669
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
Expenditures & Reserves						
Building Renovation	\$ -	\$ 86,775	\$ -	\$ -	\$ -	86,775
New Construction	2,051,268	-	1,256,875	-	-	3,308,143
IT	-	-	-	-	4,060,751	4,060,751
Reserves						10,000
TOTAL USES	\$ 2,051,268	\$ 86,775	\$ 1,256,875	\$ -	\$ 4,060,751	7,465,669

Projects by Campus

City:	Child Development Center
Mesa:	Campus Facilities Support Renovation
Miramar:	Hourglass Field House, Technology & Distribution Center
Districtwide:	District Computer Hardware & Software, Project Management

PROPOSITION S FUND ACTUALS

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$ 15,057,319
Interest	245,894
Unrealized Gain	113,740

TOTAL SOURCES \$ 15,416,953

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
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Expenditures & Reserves

Building Renovation	\$ -	\$ 197,487	\$ -	\$ -	\$ -	\$ 197,487
New Construction	164,167	-	56,617	1,500	-	222,285
IT	-	-	-	-	7,578,474	7,578,474

TOTAL USES \$ 164,167 \$ 197,487 \$ 56,617 \$ 1,500 \$ 7,578,474 \$ 7,998,246

ENDING BALANCE 7,418,707

Projects by Campus

City:	Child Development Center
Mesa:	Mesa Campus Facilities Support Renovation
Miramar:	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 measure 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 improve campus safety.

Revenue

Revenue 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 \$290 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds. Approximately \$46 million of this refunding was attributable to Prop N Election 2006, Series 2007.

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 Proposition N. Prop N bonds refunded were Election of 2006, Series 2007 (\$136 million) and Election of 2006, Series 2011 (\$224 million).

Budget - See next page.

PROPOSITION N FUND BUDGET

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$	27,774,703
Interest		324,758
TOTAL SOURCES	\$	28,099,461

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
Expenditures and Reserves						
Building Renovation	\$ 1,219,578	\$ -	\$ 246,940	\$ -	\$ -	1,466,518
Building Renovation/New Const.	-	-	163,379	303,370	-	466,749
New Construction	100,000	1,304,066	5,340,873	-	-	6,744,939
Infrastructure	538,781	9,591,060	2,742,551	-	-	12,872,392
Program Management	-	-	-	-	5,548,863	5,548,863
Reserves						1,000,000
TOTAL USES	\$ 1,858,359	\$ 10,895,126	\$ 8,493,743	\$ 303,370	\$ 5,548,863	28,099,461

Projects by Campus

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

PROPOSITION N FUND ACTUALS

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$	45,289,387
Interest		913,962
Unrealized Gain		459,412

TOTAL SOURCES	\$	46,662,760
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
Expenditures & Reserves						
Building Renovation	\$ 7,062,694	\$ -	\$ 42,634	\$ -	\$ -	\$ 7,105,327
Building Renovation/New Const.	-	-	-	804	-	804
New Construction	(3,945,341)	12,780,881	46,902	-	-	8,882,442
Infrastructure	418,723	465,494	306,613	-	-	1,190,829
Program Management	-	-	-	-	1,708,655	1,708,655
TOTAL USES	\$ 3,536,076	\$ 13,246,375	\$ 396,148	\$ 804	\$ 1,708,655	\$ 18,888,057

ENDING BALANCE						27,774,703
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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
Miramar:	Administrative Bldg, Aviation Maint. Tech Center, Café/Bookstore, Campus Dev. Infrastructure, Continuing Education Bldg, Maintenance Facility, Parking Structure #1, Science Bldg. Addition
CE:	Claremont Linda Vist Bldg
Districtwide:	Program Management

OTHER FUNDS
PROPOSITION N

ENTERPRISE FUNDS BUDGET (ABSO)

OTHER FUNDS
ENTERPRISE
FUNDS (ABSO)

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 Auxiliary Business Service Organizations (ABSO). This fund is used to account for operations of the Bookstore and Food Service unit. Revenue is primarily derived from bookstore and cafeteria sales.

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.

Budget

	Bookstore	Food Service	Total Enterprise Funds
Revenue			
Sales	\$ 12,306,918	\$ 7,372,230	\$ 19,679,148
Interest/Other Revenue	141,032	391,320	532,352
TOTAL SOURCES	\$ 12,447,950	\$ 7,763,550	\$ 20,211,500
Expenditures			
Non-Academic Salaries	2,580,310	2,894,060	5,474,370
Employee Benefits	979,790	1,141,591	2,121,381
Supplies and Materials	8,358,268	2,774,036	11,132,304
Other Operating Expenses	402,582	665,863	1,068,445
Capital Outlay	127,000	288,000	415,000
TOTAL USES	\$ 12,447,950	\$ 7,763,550	\$ 20,211,500

OTHER ENTERPRISE FUNDS BUDGET

OTHER FUNDS
ALL 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. Revenue is primarily derived from advertising and membership subscriptions.

Goals and Objectives

To administer the San Diego Community College District’s KSDS Radio Station which provides a general benefit to the student instructional program, staff and the San Diego community.

Budget

		KSDS Radio Station
Revenue		
Sales	\$	895,803
Interfund Transfer In from GFU		135,000
TOTAL SOURCES		\$ 1,030,803
Expenditures		
		\$ 1,030,803
TOTAL USES		\$ 1,030,803

ALL ENTERPRISE FUNDS ACTUALS

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

	2017-18 Adjusted Total Budget	2017-18 Final Actual	2018-19 Adjusted Total Budget	2018-19 Final Actual	2019-20 Adopted Total Budget	2019-20 PCT Total %
	\$	\$	\$	\$	\$	%
Non-Instructional Regular	3,821,710	3,088,200	4,921,813	2,999,723	5,028,099	23.67
Non-Instructional Salaries Other	886,000	1,952,279	965,337	1,795,140	916,892	4.32
TOTAL NON-ACADEMIC SALARIES	4,707,710	5,040,479	5,887,150	4,794,863	5,944,991	27.99
Employee Benefits	2,030,322	1,753,416	2,561,115	1,787,231	2,327,063	10.95
Supplies and Materials	11,077,121	9,672,882	10,724,854	7,962,943	11,135,804	52.42
Other Operating Expenses	1,946,308	1,123,270	1,846,131	1,108,612	1,414,445	6.66
Capital Outlay	216,703	14,679	413,550	107,714	420,000	1.98
Intrafund Transfers Out	1,000,000	-	921,217	913,219	-	-
TOTAL NON-SALARY ACCOUNTS	16,270,454	12,564,247	16,466,867	11,879,719	15,297,312	72.01
TOTAL ACTUALS & BUDGET	20,978,164	17,604,726	22,354,017	16,674,582	21,242,303	100.00

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 basis. 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 benefit subsidies and employee deductions.

Budget - See Next Page

INTERNAL SERVICES FUND BUDGET

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	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ 633,557	\$ 12,309,567	\$ 2,938,872	\$ 545,757	\$ 1,988,164	\$ 39,245	\$ 18,455,162
Interest Revenue	8,300	94,800	25,500	5,600	20,500	-	154,700
District Share/Support, Payroll	41,505,800	5,194,670	-	-	-	-	46,700,470
Employee/Retiree Share	3,528,600	-	-	-	-	501,500	4,030,100
GFU/GFR Offset	(41,505,800)	(5,194,670)	(895,000)	(209,227)	(1,456,687)	-	(49,261,384)
Interfund Transfer In from GFU	-	-	-	7,675	-	-	7,675
District Support, Other	-	40,000	895,000	209,227	1,456,687	-	2,600,914
TOTAL SOURCES	\$ 4,170,457	\$ 12,444,367	\$ 2,964,372	\$ 559,032	\$ 2,008,664	\$ 540,745	\$ 22,687,637
Expenditures and Reserves							
Claims Paid/Legal Settlement/Expense	\$ -	\$ 1,775,875	\$ 895,000	\$ -	\$ -	\$ 492,800	\$ 3,163,675
Premium Payment	45,154,400	433,464	-	216,902	1,456,687	-	47,261,453
GFU/GFR Offset	(41,505,800)	(5,194,670)	(895,000)	(209,227)	(1,456,687)	-	(49,261,384)
Reserves	521,857	15,429,698	2,964,372	551,357	2,008,664	47,945	21,523,893
TOTAL USES	\$ 4,170,457	\$ 12,444,367	\$ 2,964,372	\$ 559,032	\$ 2,008,664	\$ 540,745	\$ 22,687,637

INTERNAL SERVICES FUND ACTUALS

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ 735,764	\$ 9,111,987	\$ 2,446,738	\$ 540,135	\$ 1,967,683	\$ 21,931	\$ 14,824,238
Interest Revenue	7,658	94,844	25,467	5,622	20,481	-	154,073
District Share/Support, Payroll	38,078,677	4,984,232	-	-	-	-	43,062,909
Employee/Retiree Share	3,237,220	-	-	-	-	488,904	3,726,124
District Support, Other	335	183,103	1,650,434	210,394	1,228,107	-	3,272,372
TOTAL SOURCES	\$ 42,059,654	\$ 14,374,165	\$ 4,122,639	\$ 756,151	\$ 3,216,271	\$ 510,835	\$ 65,039,717
Expenditures							
Claims Paid/Legal Settlement	\$ -	\$ 1,925,848	\$ 759,931	\$ -	\$ -	\$ 449,990	\$ 3,135,769
Premium Payment	41,426,098	-	-	210,394	1,228,107	-	42,864,600
Legal Fees	-	-	423,836	-	-	-	423,836
Claims Administration	-	138,750	-	-	-	21,600	160,350
TOTAL USES	\$ 41,426,098	\$ 2,064,598	\$ 1,183,767	\$ 210,394	\$ 1,228,107	\$ 471,590	\$ 46,584,554
ENDING BALANCE	\$ 633,557	\$ 12,309,567	\$ 2,938,872	\$ 545,757	\$ 1,988,164	\$ 39,245	\$ 18,455,162

OTHER FUNDS
INTERNAL
SERVICES FUND

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.

Revenue

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

Budget

The 2019-2020 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.

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Salaries Other	33,247	16,414	45,286	15,414	39,229	9.77
TOTAL NON-ACADEMIC SALARIES	33,247	16,414	45,286	15,414	39,229	9.77
Employee Benefits	2,744	1,135	5,274	98	5,756	1.43
Supplies and Materials	25,839	4,652	17,029	9,479	29,878	7.44
Other Operating Expenses	149,841	95,804	144,311	101,299	136,853	34.09
Capital Outlay	3,500	-	14,500	-	23,500	5.85
Contingencies	194,482	-	183,285	-	166,216	41.41
TOTAL NON-SALARY ACCOUNTS	376,406	101,591	364,399	110,876	362,203	90.23
TOTAL ACTUALS & BUDGET	409,653	118,005	409,685	126,290	401,432	100.00

ASSOCIATED STUDENTS FUND BUDGET

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	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Revenue					
Beginning Balance	\$ 95,493	\$ 118,046	\$ 49,998	\$ 16,017	\$ 279,554
Local/Interest Revenue	2,937	6,050	3,000	4,000	15,987
Interfund Transfer In from GFU	30,662	44,084	26,145	5,000	105,891
TOTAL SOURCES	\$ 129,092	\$ 168,180	\$ 79,143	\$ 25,017	\$ 401,432
Expenditures and Reserves					
Non-Academic Salaries	\$ 21,429	\$ 7,000	\$ 10,800	\$ -	\$ 39,229
Employee Benefits	4,500	500	756	-	5,756
Supplies and Materials	10,000	4,000	10,000	5,878	29,878
Special Activities	30,000	55,000	40,000	11,853	136,853
Capital Outlay	20,000	500	-	3,000	23,500
Reserves	43,163	101,180	17,587	4,286	166,216
TOTAL USES	\$ 129,092	\$ 168,180	\$ 79,143	\$ 25,017	\$ 401,432

ASSOCIATED STUDENTS FUND ACTUALS

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
Beginning Balance and Revenue					
Beginning Balance	\$ 92,878	\$ 131,277	\$ 44,585	\$ 18,987	\$ 287,727
Local/Interest Revenue	2,750	5,362	3,128	2,733	13,973
Interfund Transfer In from GFU	30,484	44,489	25,138	4,032	104,143
TOTAL SOURCES	\$ 126,112	\$ 181,128	\$ 72,851	\$ 25,752	\$ 405,843
Expenditures					
Non-Academic Salaries	\$ 1,070	\$ 7,503	\$ 6,841	\$ -	\$ 15,414
Employee Benefits	61	(471)	508	-	98
Supplies and Materials	464	1,880	6,849	286	9,479
Special Activities	29,024	54,170	8,655	9,449	101,298
TOTAL USES	\$ 30,619	\$ 63,082	\$ 22,853	\$ 9,735	\$ 126,289
ENDING BALANCE	\$ 95,493	\$ 118,046	\$ 49,998	\$ 16,017	\$ 279,554

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 the fees are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Funds are provided to the representatives of the student body to support advocacy on behalf of students, which allows them the opportunity to represent students' viewpoints before city, county, and district governments, and 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 California Education Code.

Budget

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Supplies and Materials	15,000	-	18,588	-	25,000	8.51
Other Operating Expenses	130,000	88,894	111,836	48,668	138,416	47.14
Capital Outlay	12,454	-	25,000	-	58,815	20.03
Contingencies	69,859	-	107,484	-	71,416	24.32
TOTAL NON-SALARY ACCOUNTS	227,313	88,894	262,908	48,668	293,647	100.00
TOTAL ACTUALS & BUDGET	227,313	88,894	262,908	48,668	293,647	100.00

STUDENT REPRESENTATION FEE TRUST FUND BUDGET

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Balance	\$ 53,815	\$ 33,200	\$ 116,332	\$ 203,347
Local/Interest Revenue	20,000	46,300	24,000	90,300
TOTAL SOURCES	\$ 73,815	\$ 79,500	\$ 140,332	\$ 293,647
Expenditures and Reserves				
Supplies and Materials	\$ 15,000	\$ -	\$ 10,000	\$ 25,000
Other Operating Expenses	15,000	73,416	50,000	138,416
Capital Outlay	43,815	-	15,000	58,815
Reserves	-	6,084	65,332	71,416
TOTAL USES	\$ 73,815	\$ 79,500	\$ 140,332	\$ 293,647

STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

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	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Balance	\$ 36,424	\$ 30,619	\$ 100,565	\$ 167,608
Local/Interest Revenue	22,610	39,506	22,290	84,406
TOTAL SOURCES	\$ 59,034	\$ 70,125	\$ 122,855	\$ 252,014
Expenditures				
Other Operating Expenses	5,219	36,925	6,523	48,667
TOTAL USES	\$ 5,219	\$ 36,925	\$ 6,523	\$ 48,667
ENDING BALANCE	\$ 53,815	\$ 33,200	\$ 116,332	\$ 203,347

OTHER FUNDS
STUDENT
REPRESENTATION FEE
TRUST

STUDENT FINANCIAL AID FUND

OTHER FUNDS
STUDENT
FINANCIAL AID

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.

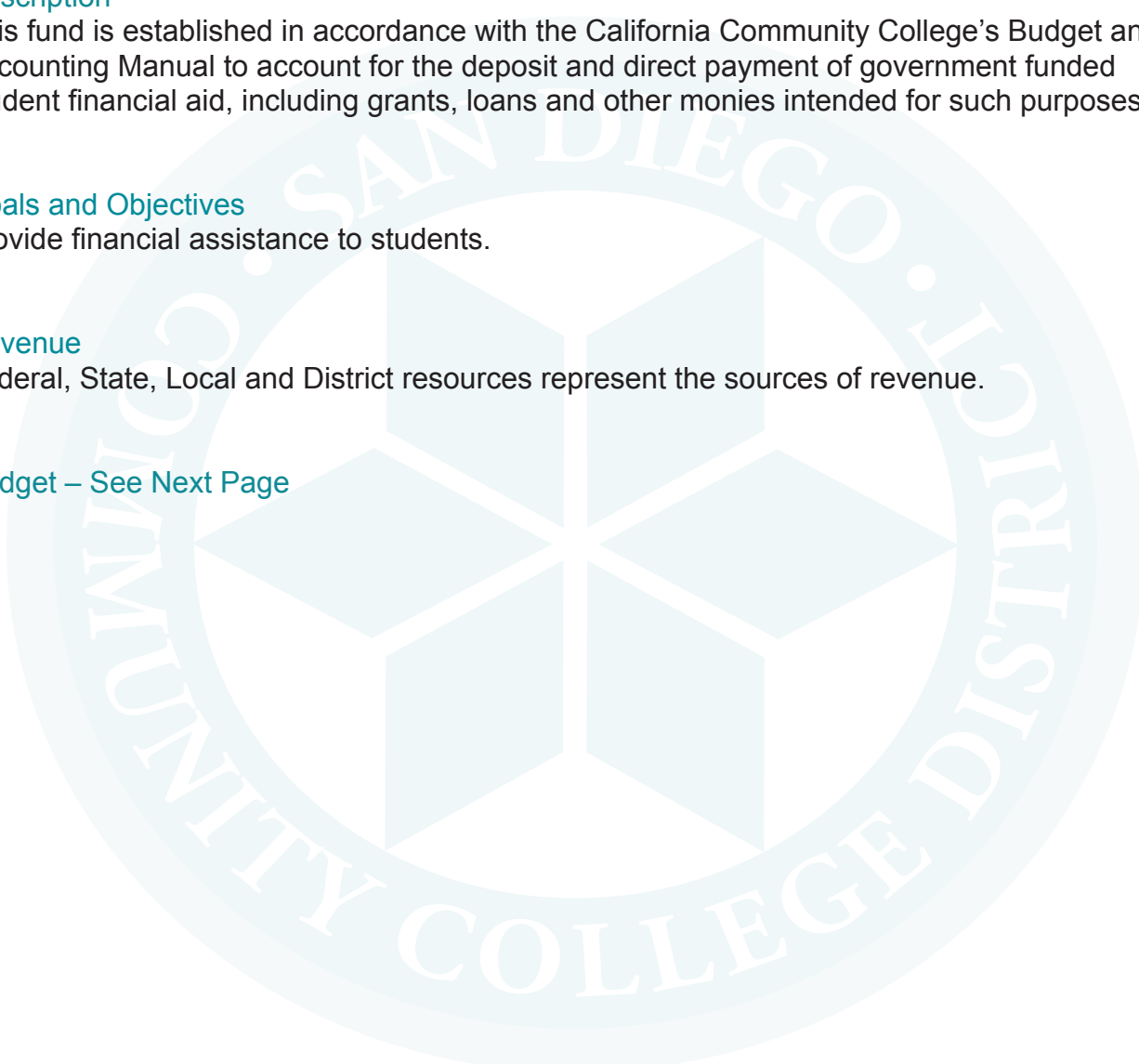
Goals and Objectives

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
Federal Grants/Loans				
Pell Grants	\$ 19,130,000	\$ 19,050,000	\$ 12,006,000	\$ 50,186,000
Supplemental Educational Opportunity Grants	554,162	550,085	299,062	1,403,309
AmeriCorps	13,000	24,000	5,000	42,000
William D. Ford Direct Loan Program	1,300,000	1,200,000	615,000	3,115,000
Osher	92,811	27,513	19,825	140,149
Alternative Loan	210,000	600,000	130,000	940,000
TOTAL FEDERAL GRANTS/LOANS	\$ 21,299,973	\$ 21,451,598	\$ 13,074,887	\$ 55,826,458
State Grants				
CA Student Aid Commission-Cal Grant B and C	2,000,000	1,700,000	1,100,000	4,800,000
CA Student Aid Commission-Baccalaureate Program	-	2,200	-	2,200
Extended Opportunity Program and Services	81,600	-	137,065	218,665
Co-operative Agencies Reserved for Education	21,300	12,845	10,000	44,145
Student Success Completion Grants	1,245,212	1,128,119	671,324	3,044,655
NextUp	59,000	50,000	42,740	151,740
TOTAL STATE GRANTS	\$ 3,407,112	\$ 2,893,164	\$ 1,961,129	\$ 8,261,405
TOTAL STUDENT GRANTS/LOANS	\$ 24,707,085	\$ 24,344,762	\$ 15,036,016	\$ 64,087,863
Interfund Transfers	27,708	27,504	14,953	70,165
TOTAL	\$ 24,734,793	\$ 24,372,266	\$ 15,050,969	\$ 64,158,028

STUDENT FINANCIAL AID FUND ACTUALS

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
Federal Grants/Loans				
Pell Grants	\$ 17,703,696	\$ 17,469,851	\$ 11,286,017	\$ 46,459,564
Supplemental Educational Opportunity Grants	551,671	743,098	239,400	1,534,169
AmeriCorps	11,064	20,281	3,823	35,168
William D. Ford Direct Loan program	1,112,360	999,986	531,440	2,643,786
Osher	77,000	22,824	20,213	120,037
Alternative Loan	181,813	521,816	100,335	803,964
TOTAL FEDERAL GRANTS/LOANS	\$ 19,637,604	\$ 19,777,856	\$ 12,181,228	\$ 51,596,688
State Grants				
CA Student Aid Commission-Cal Grant B and C	1,737,714	1,531,500	920,172	4,189,386
Extended Opportunity Program and Services	68,951	-	87,568	156,519
Co-operative Agencies Reserved for Education	18,860	12,780	10,290	41,930
Student Success Completion Grants	1,227,597	1,282,143	703,764	3,213,504
NextUp	58,400	62,547	3,250	124,197
TOTAL STATE GRANTS	\$ 3,111,522	\$ 2,888,970	\$ 1,725,044	\$ 7,725,536
TOTAL STUDENT GRANTS/LOANS	\$ 22,749,126	\$ 22,666,826	\$ 13,906,272	\$ 59,322,224
Interfund Transfers	27,584	37,161	11,970	76,715
TOTAL	\$ 22,776,710	\$ 22,703,987	\$ 13,918,242	\$ 59,398,939

OTHER FUNDS
STUDENT
FINANCIAL AID

SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

Description

Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. which 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. Scholarship payments are processed through the District's Business and Technology Services division. Loans to students are processed through each campus' Student Affairs Office.

Revenue

Most of these monies are not considered revenue 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.

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Student Financial Aid	21,207	145	11,407	11,025	1,796	2.99
Contingencies	55,474	-	56,896	-	58,223	97.01
TOTAL NON-SALARY ACCOUNTS	76,681	145	68,303	11,025	60,019	100.00
TOTAL ACTUALS & BUDGET	76,681	145	68,303	11,025	60,019	100.00

SCHOLARSHIP AND LOAN TRUST FUND BUDGET

	City EOPS Loan	City Emergency Loan	Raymond Farmer	Total Scholarship and Loan Fund
Beginning Balance and Revenue				
Beginning Balance	\$ 25,000	\$ 596	\$ 32,223	\$ 57,819
Local/Interest Revenue	-	1,200	1,000	2,200
TOTAL SOURCES	\$ 25,000	\$ 1,796	\$ 33,223	\$ 60,019
Expenditures and Reserves				
Student Loans	\$ -	\$ 1,796	\$ -	\$ 1,796
Student Scholarships	-	-	-	-
Reserves	25,000	-	33,223	58,223
TOTAL USES	\$ 25,000	\$ 1,796	\$ 33,223	\$ 60,019

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

		City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund
Beginning Balance and Revenue								
Beginning Balance	\$	25,000	\$	10,207	\$	31,396	\$	66,603
Local/Interest Revenue		-		1,413		827		2,240
TOTAL SOURCES	\$	25,000	\$	11,620	\$	32,223	\$	68,843
Expenditures								
Student Loans	\$	-	\$	11,025	\$	-	\$	11,025
TOTAL USES	\$	-	\$	11,025	\$	-	\$	11,025
ENDING BALANCE	\$	25,000	\$	596	\$	32,223	\$	57,819

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 incomes 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.

Budget – See Next Page

TRUST AND AGENCY FUNDS

2017-18 and 2018-19 Budget and Actuals Compared to 2019-20 Adopted Budget

OTHER FUNDS
TRUST AND
AGENCY

	2017-18 Adjusted Total Budget \$	2017-18 Final Actual \$	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adopted Total Budget \$	2019-20 PCT Total %
Non-Instructional Other	17,000	295	5,000	-	5,000	0.26
TOTAL ACADEMIC SALARIES	17,000	295	5,000	-	5,000	0.26
Non-Instructional Salaries Other	14,000	-	3,000	-	3,000	0.15
TOTAL NON-ACADEMIC SALARIES	14,000	-	3,000	-	3,000	0.15
Employee Benefits	4,600	58	800	-	800	0.04
Supplies and Materials	247,283	146,322	190,778	146,080	184,188	9.41
Other Operating Expenses	997,705	631,137	768,696	540,802	722,140	36.89
Capital Outlay	233,900	12,680	197,568	14,054	201,155	10.27
Contingencies	845,183	-	786,389	-	841,448	42.98
TOTAL NON-SALARY ACCOUNTS	2,328,671	790,198	1,944,231	700,936	1,949,731	99.59
TOTAL ACTUALS & BUDGET	2,359,671	790,493	1,952,231	700,936	1,957,731	100.00

TRUST AND AGENCY FUNDS BUDGET

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 8,409	\$ 19,191	\$ 108,780	\$ 967,988	\$ 179,419	\$ 1,283,787
Interest Revenue	-	-	1,900	635	3	2,538
Other Local Revenue	16,000	-	-	543,704	111,700	671,404
TOTAL SOURCES	\$ 24,409	\$ 19,191	\$ 110,680	\$ 1,512,327	\$ 291,122	\$ 1,957,729
Expenditures and Reserves						
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Non-Academic Salaries	-	-	-	-	3,000	3,000
Employee Benefits	-	-	-	-	800	800
Supplies and Materials	2,999	2,000	-	165,000	14,189	184,188
Other Operating Expenses	21,411	-	-	483,595	217,134	722,140
Capital Outlay	-	17,191	110,680	22,284	51,000	201,155
Reserves	-	-	-	841,448	-	841,448
TOTAL USES	\$ 24,410	\$ 19,191	\$ 110,680	\$ 1,512,327	\$ 291,123	\$ 1,957,731

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
Beginning Balance and Revenue							
Beginning Balance	\$ 17,797	\$ 337	\$ 19,191	\$ 105,910	\$ 936,450	\$ 197,089	\$ 1,276,774
Interest Revenue	-	-	-	1,925	679	2	2,606
Other Local Revenue	-	137	-	945	591,289	113,448	705,819
TOTAL SOURCES	\$ 17,797	\$ 474	\$ 19,191	\$ 108,780	\$ 1,528,418	\$ 310,539	\$ 1,985,199
Expenditures							
Academic Salaries	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ 295
Employee Benefits	-	58	-	-	-	-	58
Supplies and Materials	-	6	-	-	139,955	6,125	146,086
Other Operating Expenses	9,388	115	-	-	406,420	124,995	540,917
Capital Outlay	-	-	-	-	14,054	-	14,054
TOTAL USES	\$ 9,388	\$ 474	\$ -	\$ -	\$ 560,430	\$ 131,120	\$ 701,410
ENDING BALANCE	\$ 8,409	\$ -	\$ 19,191	\$ 108,780	\$ 967,988	\$ 179,419	\$ 1,283,789

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 transfer of reserves held for the purpose of funding the retiree health benefits into an irrevocable trust. The funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA. 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.

As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. It recently came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019.

In September 2018, an actuarial study of district retiree health benefit programs indicated an accrued past service liability of \$33,234,298 and a total liability for all current and future retirees of \$43,166,729. The District has a current actuarial study underway which is compliant with the new GASB 74 and 75 requirements and is scheduled for completion in the current fiscal year.

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 is primarily based upon earnings on the original investment which established the Trust in 2006.

Market Value Change	
Market Value 07/01/2018	\$ 20,293,344
Reimbursement to GFU 06/05/2019	(14,700,000)
Interest and Market Value Change	692,331
Market Value 06/30/2019	\$ 6,285,675

2019-20 Budget	
Beginning Balance	6,285,675
Investment Interest	708,941
TOTAL SOURCES	\$ 6,994,616
Other Operating Expenses	\$ 16,611
Transfer to GF/U	800,000
Restricted Reserves	6,178,005
TOTAL USES	\$ 6,994,616

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 2019-2020 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 2018-2019 and similar authority is requested for Fiscal Year 2019-2020 to be effective upon the adoption of the Adopted Budget through June 30, 2020.

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 12th day of September 2019 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 2019-20

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**
 DATE: **SEPTEMBER 12, 2019**

I. **2019-20** APPROPRIATIONS LIMIT:

A. 2018-19 Appropriations Limit		<u>\$294,354,487</u>
B. 2019-20 Price Factor: 1.0385		
C. Population factor:		
1. 2017-18 Second Period Actual FTES	43,280.70	
2. 2018-19 Second Period Actual FTES	40,049.81	
3. 2019-20 Population change factor	<u>.9254</u>	
(line C.2. divided by line C.1.)		
D. 2018-19 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>\$282,882,874</u>
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$	
2. Temporary voter approved increases	_____	
3. Total adjustments - increase		_____ 0
Sub-Total		\$.....
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$	
2. Temporary voter approved increases	_____	
3. Total adjustments - decrease		_____ 0
G. 2019-20 Appropriations Limit		<u>\$282,882,874</u>

II. **2019-20** APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		<u>\$126,420,765</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>675,076</u>
C. Local Property taxes		<u>115,451,907</u>
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes		<u>1,300,000</u>
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>< ></u>
H. 2019-20 Appropriations Subject to Limit		<u>\$243,847,748</u>

GANN LIMIT WORKSHEET



SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Maria Nieto Senour, Ph.D.
Mary Graham
Sean Elo
Craig Milgrim
Bernie Rhinerson

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.

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



SAN DIEGO CITY COLLEGE

1313 Park Boulevard
San Diego, CA 92101-4787
619-388-3400
www.sdcity.edu



SAN DIEGO CONTINUING EDUCATION & EDUCATIONAL CULTURAL COMPLEX

4343 Ocean View Boulevard
San Diego, CA 92113-1915
619-388-4956
www.sdce.edu



SAN DIEGO MESA COLLEGE

7250 Mesa College Drive
San Diego, CA 92111-4998
619-388-2600
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CE AT MESA COLLEGE

7350 Armstrong Place
San Diego, CA 92111-4998
619-388-1950

MID-CITY CAMPUS

3792 Fairmount Avenue
San Diego, CA 92105-2204
619-388-4500

CE AT MIRAMAR COLLEGE

10440 Black Mountain Road
San Diego, CA 92126-2999
619-388-7800

NORTH CITY CAMPUS

8355 Aero Drive
San Diego, CA 92123-1720
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SAN DIEGO MIRAMAR COLLEGE

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CÉSAR E. CHÁVEZ CAMPUS

1901 Main Street
San Diego, CA 92113-2129
619-388-1910

WEST CITY CAMPUS

3249 Fordham Street
San Diego, CA 92110-5332
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