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SAN DIEGO  
CITY COLLEGE

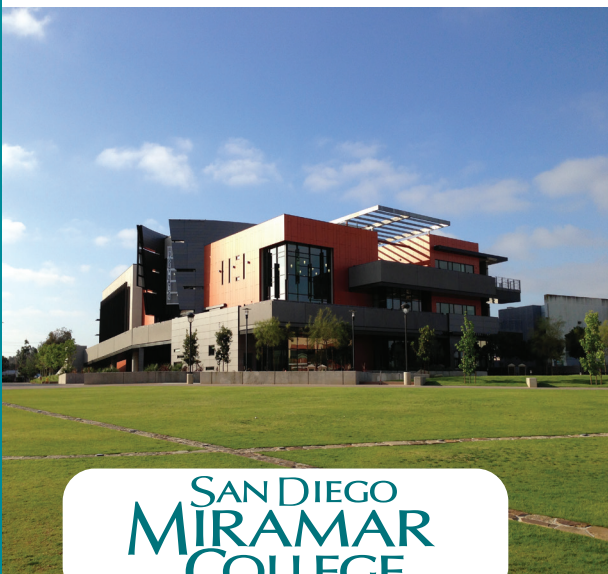


SAN DIEGO  
MESA COLLEGE

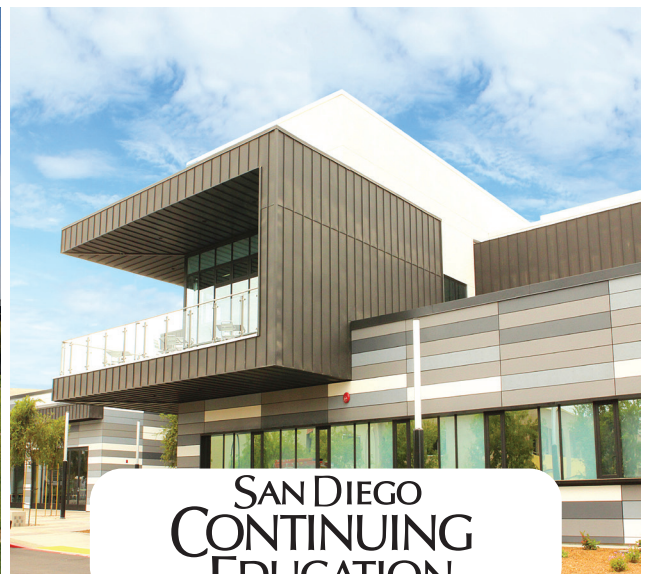


SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT

2019-2020 TENTATIVE BUDGET



SAN DIEGO  
MIRAMAR  
COLLEGE



SAN DIEGO  
CONTINUING  
EDUCATION

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



**SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT**

## BOARD OF TRUSTEES

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President

**MARY GRAHAM**  
Executive Vice President

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Vice President  
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Community Engagement

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for Diversity and Equity

**BERNIE RHINERSON**  
Vice President  
for Legislative Advocacy

## ADMINISTRATION

**DR. CONSTANCE M. CARROLL**  
Chancellor

District Office  
3375 Camino del Rio South  
San Diego, CA 92108

**Dr. Ricky Shabazz**  
President, City College  
1313 Park Boulevard, San Diego, CA 92101

**Dr. Pamela T. Luster**  
President, Mesa College  
7250 Mesa College Drive, San Diego, CA 92111

**Dr. Patricia Hsieh**  
President, Miramar College  
10440 Black Mountain Road, San Diego, CA 92126

**Dr. Carlos O. Turner Cortez**  
President, Continuing Education  
4343 Ocean View Blvd., San Diego, CA 92113

## DISTRICT OFFICE ADMINISTRATORS

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

**Dr. Lynn Neault**  
Vice Chancellor,  
Student Services

**Dr. Stephanie Bulger**  
Vice Chancellor,  
Instructional Services

**Christopher Manis**  
Vice Chancellor,  
Facilities Management

**Will Surbrook**  
Vice Chancellor,  
Human Resources

## 2019-2020 BUDGET PLANNING & DEVELOPMENT COUNCIL

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Academic Senate President | City College

**Kimberly Perigo**

Academic Senate President | Mesa College

**Laura Murphy**

Academic Senate President Designee | Miramar College

**Richard Weinroth**

Academic Senate President | Continuing Education

**Awana Payne**

Classified Senate President | City College

**Charlie Lieu**

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**Terrie Hubbard**

Classified Senate President | Miramar College

**Neill Kovrig**

Classified Senate President | Continuing Education

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**Roxann Solis**

Acting Vice President, Administrative Services | City College

**Lorenze Legaspi**

Vice President, Administrative Services | Mesa College

**Brett Bell**

Vice President, Administrative Services | Miramar College

**Jacqueline Sabanos**

Vice President, Administrative Services | Continuing Education

**Lynn Neault**

Vice Chancellor | Student Services, District Office

**Stephanie Bulger**

Vice Chancellor | Instructional Services, District Office

**Nancy Lim**

Budget Supervisor | Business and Technology Services, District Office

**Nancy Lane**

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

**Vacant**

Controller | Business and Technology Services, District Office

**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

619-388-6500

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor  
619-388-6957

June 13, 2019

## CHANCELLOR'S MESSAGE

The San Diego Community College District's (SDCCD) Tentative Budget for 2019-20 was developed through a collaborative and informative process that involved the Board of Trustees, the Chancellor and Chancellor's Cabinet, the District Budget Planning and Development Council, the District Governance Council, and other individuals and groups representing the administration, faculty, staff, and student leadership at the Colleges, Continuing Education, and the District Office.

The District's Tentative Budget for 2019-20 has been developed based upon the Governor's May Revision, released on May 9, 2019, which represented a revision of his initial state budget proposal of January 10, 2019. Governor Newsom's revised state budget saw a slight decrease in the cost of living adjustment (COLA) from 3.46% in the January proposal to 3.26% as of the May Revision. The revised COLA of 3.26% is projected to provide the District \$8.2 million, which will be processed through the Resource Allocation Formula (RAF) at 85% or \$7.0 million in new continuous revenue.

The May Revision also included a \$5.2 million increase to fund the second year of Promise Programs taking the total state funding to \$45.2 million, which is anticipated to be distributed to all districts based upon FTES. The SDCCD anticipates that it will receive \$1.5 million to fund the second year of the San Diego Promise program. The May Revision also included \$39.6 million in one-time funding for deferred maintenance and instructional equipment. The District's proportional share is estimated at \$1.2 million, which would be split 60% (\$720,000) to facilities and 40% (\$480,000) for instructional equipment.

The District's Tentative Budget for 2019-20 for the General Fund Unrestricted category is \$311,970,743. The General Fund Restricted is \$130,534,504 for a Total General Fund Budget of \$634,441,592. General Fund Restricted programs that have been identified for future funding in 2019-20 have been included in the Tentative Budget. However, many letters of commitment and subsequent awards will be received in the months to follow because most federal grants are not awarded until the fall.

The Tentative Budget for 2019-20 continues to be challenging for all 73 districts because it is unknown whether all community colleges will be fully funded under the new *Student-Centered Funding Formula* (SCFF). What makes this Tentative Budget development most challenging is that the state does not have sufficient resources to fully fund the SCFF in 2018-19. Districts are only guaranteed to receive "hold harmless" dollars, which is their calculated 2017-18 Total Computational Revenue adjusted for 2018-19 COLA. This would result in the District's receiving \$6.2 million less apportionment revenue than what is currently projected to be earned under the new SCFF. Unfortunately, districts will not know the final outcome of their funding for 2018-19 until February or March of 2020, which will be eight (8) months into fiscal year 2019-20.

A major change in the SCFF that is being considered at the state level is the reduction of the Student Success metrics in the current funding model such that only the highest award is funded in any single fiscal year as opposed to multiple awards being funded. Any adjustment to the eligible award counts will require an adjustment to the unit dollar value for each count. Currently, under the new funding model, districts were to be funded for student transfers regardless of the number of units completed at a community college prior to transfer. However, one of the metric changes being considered is related to transfer students to count only students completing twelve (12) units at a college just prior to transfer. It is anticipated that this change will significantly impact the District.

Another major change that is anticipated to be made in the SCFF in 2018-19 is an extension of the “hold harmless” beyond three years, which provides that all 73 districts, regardless of FTES served and Supplemental and Student Success outcomes achieved, will be funded based upon their 2017-18 Total Computational Revenue adjusted by each year’s COLA for up to six years even if the revenue has not been earned. Because the state budget is based upon a finite amount of available resources, as the number of districts moving into “Hold Harmless” expands, districts earning revenue under the new SCFF will be constrained rather than having their earned revenues be fully funded.

The Senate and Assembly Budget subcommittees immediately began to review the Governor’s Budget Revision. The Legislative Analyst’s Office (LAO) also conducted its annual review of the governor’s budget and developed its own projections of state revenues to be realized during 2019-20. As in years past, the LAO and Department of Finance have different opinions regarding whether or not current-year revenue increases will carry forward into 2019-20. It is anticipated that a state budget will be signed by the governor on or before the June 30 deadline.

In his release of the May Revision, Governor Newsom urged institutions to heed his advice of spending funds cautiously, reminding everyone that the state is long overdue for an economic downturn. He urged community colleges to develop and implement plans to address long-term obligations such as unfunded employee health benefits and significant increases in the CalSTRS and CalPERS employer contribution rates, which are slated to continue to increase each year over the next few years. SDCCD began to address long-term obligations more than a decade ago by setting aside funding in an irrevocable trust for employee health benefits for eligible post-employment retirees and most recently by establishing a Board of Trustees designated reserve in collaboration with employee labor groups to address the employer contribution rate increases related to CalSTRS and CalPERS pension obligations.

I am pleased that the Board of Trustees and all employee groups understand the importance of developing an annual budget without ignoring future long-term obligations. I continue to be cautiously optimistic about the state’s economic and budgetary situation, as well as the national economic outlook. I am heartened to see the state continue its steady economic improvement with the possibility of further improvements in funding that will benefit students, faculty, staff, and the broader community. At the same time, I am greatly concerned that the state budget formula undervalues enrollment and will cause reductions due to funding limits for student access.

As in years past, the state budget process remains fluid and more should be known by September 12, 2019, when the SDCCD’s Board of Trustees addresses the District’s final

Adopted Budget for 2019-20. The Tentative Budget presented for the Board's approval is a balanced budget, as required by law, by using the anticipated 2018-19 beginning unrestricted fund balance, available District reserves and by implementing immediate plans to address projected deficits for 2018-19 and 2019-20 based upon ever increasing operating costs and revenue impacts to the District under the new SCFF model. Therefore, I recommend the adoption of the Tentative Budget for 2019-20 for the San Diego Community College District. I would also like 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 students and the community of San Diego.

Constance M. Carroll, Ph.D.  
Chancellor

## DISTRICT BUDGET ALL FUNDS

The District's 2019-2020 Tentative Budget of \$634 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2019-2020 Tentative Budget is approximately \$45 million less than the 2018-2019 Adopted Budget. This is due to a decrease of \$5.4 million in the General Fund Restricted and \$39.6 million in other funds. It should be noted that included in the Restricted Funds are only those programs that have been identified for continued funding in 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.

With regard to the other funds, the decreases were primarily due to \$2.1 million in the Capital Outlay Projects Fund, \$17.4 million in the Student Financial Aid Fund, and \$28.0 million in the Proposition S and N funds offset by increases of \$4.2 million in the Internal Services Fund, \$2.4 million in the Retiree Benefit Trust Fund, and \$1.3 million in the other funds. The table below provides a summary of all funds as compared with the 2018-2019 Adopted Budget.

Fund	2018-19 Total Budget Adopted	2019-20 Total Budget Tentative	Changes Over\Under
<b>General Funds</b>			
General Fund Unrestricted	311,793,252	311,970,743	177,491
General Fund Restricted	135,913,453	130,534,504	(5,378,949)
<b>Total General Funds</b>	<b>447,706,705</b>	<b>442,505,247</b>	<b>(5,201,458)</b>
<b>Other Funds</b>			
Child Development Fund	2,358,414	3,010,832	652,418
Other Special Revenue Fund	1,936,434	1,840,089	(96,345)
Capital Outlay Projects Fund	27,361,090	25,258,558	(2,102,532)
Associated Students	409,685	413,401	3,716
Student Financial Aid	76,871,114	59,467,811	(17,403,303)
Trust and Agency	1,952,231	1,968,128	15,897
Student Representation Fee	262,908	260,344	(2,564)
Scholarship/Loan	68,303	71,867	3,564
Internal Services	18,677,314	22,847,791	4,170,477
Proposition S Fund	15,357,259	8,589,072	(6,768,187)
Proposition N Fund	45,442,926	24,254,559	(21,188,367)
Enterprise Funds	20,637,650	21,242,303	604,653
Retiree Benefit Trust	20,293,344	22,711,590	2,418,246
<b>Total Other Funds</b>	<b>231,628,672</b>	<b>191,936,345</b>	<b>(39,692,327)</b>
<b>Grand Totals</b>	<b>679,335,377</b>	<b>634,441,592</b>	<b>(44,893,785)</b>



# SUMMARY OF TOTAL DISTRICT BUDGET

	General Fund Unrestricted	General Fund Restricted	Child Development Fund	Special Revenue Fund	Capital Outlay Projects Fund	Trust and Agency	Student Representation Fee	Scholarship/ Loan	Retiree Benefit Trust	Associated Students	Student Financial Aid	Internal Services	Proposition S Fund	Proposition N Fund	Enterprise Funds	Total Budget
<b>Income</b>																
Beginning Fund Balance	585,000	52,987,633	1,768,072	1,073,866	18,904,135	1,292,186	171,662	68,958	21,491,590	290,857	0	18,624,029	8,499,727	24,040,008	0	<b>149,797,723</b>
Revenue	310,525,287	72,748,650	1,117,760	766,223	2,642,192	675,942	88,682	2,909	1,220,000	16,262	59,467,811	4,216,087	89,345	214,551	21,107,303	<b>474,899,004</b>
Incoming Transfers	860,456	4,798,221	125,000	0	3,712,231	0	0	0	0	106,282	0	7,675	0	0	135,000	<b>9,744,865</b>
<b>Income Total</b>	<b>311,970,743</b>	<b>130,534,504</b>	<b>3,010,832</b>	<b>1,840,089</b>	<b>25,258,558</b>	<b>1,968,128</b>	<b>260,344</b>	<b>71,867</b>	<b>22,711,590</b>	<b>413,401</b>	<b>59,467,811</b>	<b>22,847,791</b>	<b>8,589,072</b>	<b>24,254,559</b>	<b>21,242,303</b>	<b>634,441,592</b>
<b>Appropriations</b>																
Expenditures	282,694,284	98,173,722	2,894,718	1,840,089	24,915,901	1,148,263	178,587	12,116	24,000	248,307	59,400,272	1,103,759	8,579,072	22,965,341	21,242,303	<b>525,420,734</b>
Contingencies	24,890,450	27,528,236	0	0	0	819,865	81,757	59,751	22,687,590	165,094	0	21,744,032	10,000	1,289,218	0	<b>99,275,993</b>
Outgoing Transfers	4,386,009	4,832,546	116,114	0	342,657	0	0	0	0	0	67,539	0	0	0	0	<b>9,744,865</b>
<b>Total Appropriations</b>	<b>311,970,743</b>	<b>130,534,504</b>	<b>3,010,832</b>	<b>1,840,089</b>	<b>25,258,558</b>	<b>1,968,128</b>	<b>260,344</b>	<b>71,867</b>	<b>22,711,590</b>	<b>413,401</b>	<b>59,467,811</b>	<b>22,847,791</b>	<b>8,589,072</b>	<b>24,254,559</b>	<b>21,242,303</b>	<b>634,441,592</b>

## INTERFUND/INTRAFUND TRANSFERS

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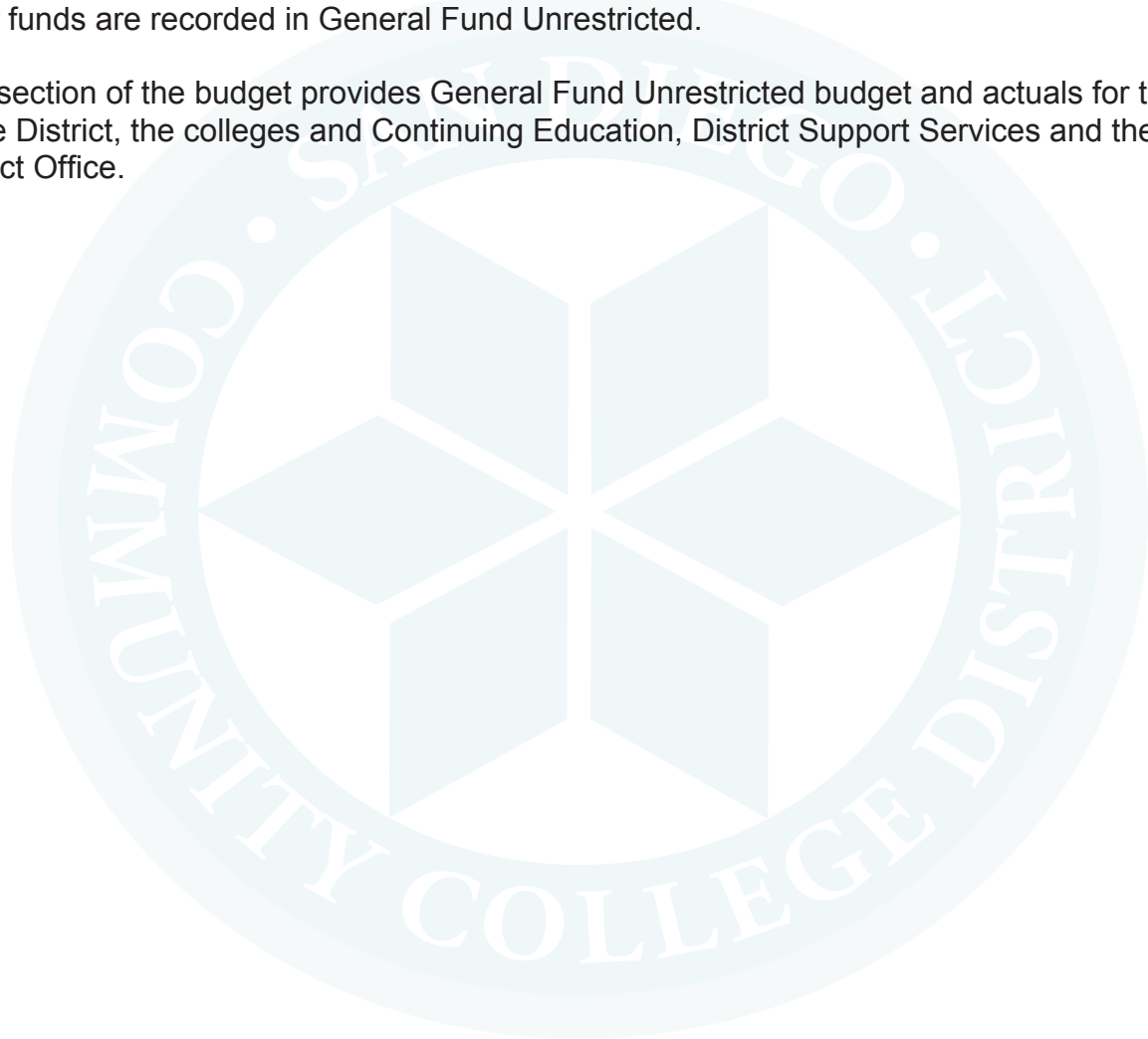
Incoming Transfer To:	Amount	Outgoing Transfer From	Purpose:
General Fund Unrestricted	860,456	General Fund Restricted	Transfer from Reserve
General Fund Restricted	4,037,052	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	602,516	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	67,539	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	3,369,574	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	342,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	106,282	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
<b>Total Transfers</b>	<b>9,744,865</b>		

# GENERAL FUND UNRESTRICTED

The 2019-2020 General Fund Unrestricted accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in Fiscal Year 2019-2020.

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

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



GENERAL FUND  
UNRESTRICTED

## GENERAL FUND UNRESTRICTED REVENUES

### Comparison of 2018-2019 Adopted Budget to 2019-2020 Tentative Budget

Revenue Source	2018-2019 Adopted Budget	2019-2020 Tentative Budget	Changes Over/ (Under)
<b>Apportionment</b>			
Basic Allocation	\$ 20,231,244 <sup>1)</sup>	\$ 20,241,777	\$ 10,533
Credit FTES	123,713,230 <sup>1)</sup>	120,866,610 <sup>1)</sup>	(2,846,620)
Regular Non-Credit CDCP	32,827,345	29,767,990	(3,059,355)
Non-Credit FTES	4,656,363	7,211,464	2,555,101
Special Admit	5,456,673	5,578,026	121,353
<b>Sub-Total</b>	<b>186,884,855</b>	<b>183,665,867</b>	<b>(3,218,988)</b>
<b>COLA</b>	<b>0 <sup>1)</sup></b>	<b>8,238,610 <sup>1)</sup></b>	<b>8,238,610</b>
Supplemental Allocation	46,097,959	45,017,215	(1,080,744)
Student Success Allocation	22,150,695	24,035,007	1,884,312
<b>Total Apportionment Revenue</b>	<b>255,133,509</b>	<b>260,956,699</b>	<b>5,823,190</b>
<b>Lottery</b>	<b>6,342,604</b>	<b>6,040,604</b>	<b>(302,000)</b>
FY 2019-20 Full-Time Faculty	0	1,922,450	1,922,450
Mandated Cost Reimbursement	1,176,112	1,120,112	(56,000)
Interest Revenue	1,300,000	1,300,000	0
College Promise (BOG Waiver Admin.)	503,742	533,927	30,185
Non-Resident Tuition	5,400,000	6,200,000	800,000
Student Fees	212,000	212,000	0
Apprenticeship Allowance	418,676	480,682	62,006
Enrollment Resident Fee (2%)	0	296,245	296,245
<b>Other Local Revenue</b>	<b>523,000</b>	<b>523,000</b>	<b>0</b>
Budget Adjustment	33,195,310	30,939,568	(2,255,742)
Intrafund from Restricted	1,022,670	860,456	(162,214)
<b>Total Revenue</b>	<b>305,227,623</b>	<b>311,385,743</b>	<b>6,158,120</b>
<b>Beginning Balance</b>	<b>6,565,629</b>	<b>585,000</b>	<b>(5,980,629)</b>
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 311,793,252</b>	<b>\$ 311,970,743</b>	<b>\$ 177,491</b>

1) Due to the Student Centered Funding Formula which was implemented as of July 1, 2018, the comparison between 2018-19 Adopted and 2019-20 Tentative Budget is best demonstrated by comparing "Total Apportionment Revenue" rather than by individual types of apportionment funding items. For example in FY 2018-19 the COLA of \$1,374,798 was included in the basic allocation dollars.

# GENERAL FUND UNRESTRICTED

## Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
<b>Outgoing Transfer to Restricted for:</b>		<b>Transfer from GFU to:</b>	
Federal Work Study	\$ 78,875	Child Development	\$ 100,000
Military Education Auxiliary	170,000		
Districtwide Co-curricular	2,655,643		
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)	106,282
Hourglass Pool-Miramar	242,753	Other Enterprise Fund (KSDS)	135,000
<b>Total Intrafund Transfer Out</b>	<b>\$ <u>4,037,052</u></b>	<b>Total Interfund Transfer Out</b>	<b>\$ <u>348,957</u></b>

(1) I.D. Card - City College = \$17,351 - Mesa College = \$25,634 - Miramar College = \$14,890- Continuing Ed. = \$0  
 (2) Vending - City College = \$13,013 - Mesa College = \$19,226 - Miramar College = \$11,168 - Continuing Ed = \$5,000

GENERAL FUND  
UNRESTRICTED  
INTER/INTRAFUND

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## TOTAL GENERAL FUND UNRESTRICTED

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	42,974,950	13.78	43,252,724	13.86	43,934,268	14.08
Non-Instructional Contract	24,419,962	7.83	24,553,931	7.87	24,195,517	7.76
Instructional Other	42,718,945	13.70	42,873,339	13.74	40,771,425	13.07
Non-Instructional Other	1,773,246	0.57	1,969,898	0.63	1,659,104	0.53
<b>TOTAL ACADEMIC SALARIES</b>	<b>111,887,103</b>	<b>35.88</b>	<b>112,649,892</b>	<b>35.64</b>	<b>110,560,314</b>	<b>35.44</b>
Non-Instructional Regular	58,346,304	18.71	58,740,624	18.83	55,204,655	17.70
Instructional Aides Regular	7,191,709	2.31	7,219,940	2.31	6,882,698	2.21
Non-Instructional Salaries Other	2,027,818	0.65	1,923,450	0.62	1,373,104	0.44
Instructional Aides Other	1,226,226	0.39	1,234,178	0.40	1,106,853	0.35
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>68,792,057</b>	<b>22.06</b>	<b>69,118,192</b>	<b>21.31</b>	<b>64,567,310</b>	<b>20.70</b>
Employee Benefits	69,905,799	22.42	70,371,871	22.55	72,265,687	23.16
Supplies and Materials	4,519,782	1.45	4,613,933	1.48	4,546,819	1.46
Other Operating Expenses	26,570,075	8.52	32,000,814	10.26	27,568,704	8.84
Capital Outlay	3,094,712	0.99	2,328,060	0.75	3,184,150	1.02
Intrafund Transfers Out	3,955,472	1.27	3,955,472	1.27	4,037,052	1.29
Interfund Transfers Out	347,786	0.11	347,786	0.11	348,957	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Contingencies	22,719,166	7.29	16,618,237	5.33	24,890,450	7.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>131,114,092</b>	<b>42.05</b>	<b>130,237,473</b>	<b>43.05</b>	<b>136,843,119</b>	<b>43.86</b>
<b>TOTAL BUDGET</b>	<b>311,793,252</b>	<b>100</b>	<b>312,005,557</b>	<b>100</b>	<b>311,970,743</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## TOTAL GENERAL FUND UNRESTRICTED

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	44,257,649	15.47	44,487,866	14.62	43,934,268	14.08
Non-Instructional Contract	19,568,506	6.84	22,864,671	7.52	24,195,517	7.76
Instructional Other	47,654,004	16.65	49,254,202	16.19	40,771,425	13.07
Non-Instructional Other	1,875,690	0.66	2,030,909	0.67	1,659,104	0.53
<b>TOTAL ACADEMIC SALARIES</b>	<b>113,355,849</b>	<b>39.61</b>	<b>118,637,648</b>	<b>39.00</b>	<b>110,560,314</b>	<b>35.44</b>
Non-Instructional Regular	51,642,458	18.05	54,569,815	17.94	55,204,655	17.70
Instructional Aides Regular	6,901,750	2.41	6,808,016	2.24	6,882,698	2.21
Non-Instructional Salaries Other	2,366,943	0.83	2,638,445	0.87	1,373,104	0.44
Instructional Aides Other	1,511,808	0.53	1,509,904	0.50	1,106,853	0.35
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>62,422,959</b>	<b>21.81</b>	<b>65,526,180</b>	<b>21.54</b>	<b>64,567,310</b>	<b>20.70</b>
Employee Benefits	65,724,681	22.97	73,061,449	24.01	72,265,687	23.16
Supplies and Materials	3,186,997	1.11	3,250,567	1.07	4,546,819	1.46
Other Operating Expenses	21,255,079	7.43	24,183,148	7.95	27,568,704	8.84
Capital Outlay	6,283,840	2.20	4,751,714	1.56	3,184,150	1.02
Intrafund Transfers Out	13,719,520	4.79	14,475,406	4.76	4,037,052	1.29
Interfund Transfers Out	222,468	0.08	354,864	0.12	348,957	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Contingencies	0	0.00	0	0.00	24,890,450	7.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>110,393,885</b>	<b>38.58</b>	<b>120,078,448</b>	<b>39.47</b>	<b>136,843,119</b>	<b>43.86</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>286,172,693</b>	<b>100</b>	<b>304,242,276</b>	<b>100</b>	<b>311,970,743</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## CITY COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	11,207,319	23.33	11,211,631	22.73	11,905,695	25.56
Non-Instructional Contract	6,117,058	12.73	6,117,058	12.40	5,658,123	12.15
Instructional Other	9,543,663	19.86	9,667,918	19.60	7,205,708	15.47
Non-Instructional Other	520,095	1.08	739,319	1.50	371,147	0.80
<b>TOTAL ACADEMIC SALARIES</b>	<b>27,388,135</b>	<b>57.00</b>	<b>27,735,926</b>	<b>56.23</b>	<b>25,140,673</b>	<b>53.98</b>
Non-Instructional Regular	6,146,345	12.79	6,176,320	12.52	5,914,159	12.70
Instructional Aides Regular	1,630,931	3.39	1,617,329	3.28	1,605,602	3.45
Non-Instructional Salaries Other	743,925	1.55	734,625	1.49	319,240	0.69
Instructional Aides Other	160,000	0.33	169,800	0.34	62,500	0.13
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,681,201</b>	<b>18.07</b>	<b>8,698,074</b>	<b>17.63</b>	<b>7,901,501</b>	<b>16.97</b>
Employee Benefits	10,512,774	21.88	11,346,582	23.00	11,522,918	24.74
Supplies and Materials	665,282	1.38	699,480	1.42	734,364	1.58
Other Operating Expenses	711,952	1.48	757,952	1.54	990,025	2.13
Capital Outlay	87,743	0.18	87,743	0.18	283,135	0.61
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,977,751</b>	<b>24.93</b>	<b>12,891,757</b>	<b>26.14</b>	<b>13,530,442</b>	<b>29.06</b>
<b>TOTAL BUDGET</b>	<b>48,047,087</b>	<b>100</b>	<b>49,325,757</b>	<b>100</b>	<b>46,572,616</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## CITY COLLEGE

	2016-17		2017-18		2019-20	
	Actual Final \$	PCT Total %	Actual Final \$	PCT Total %	Total Budget Tentative \$	PCT Total %
Instructional Contract	12,509,813	25.57	12,546,036	24.57	11,905,695	25.56
Non-Instructional Contract	4,330,709	8.85	5,203,806	10.19	5,658,123	12.15
Instructional Other	11,149,641	22.79	10,985,130	21.51	7,205,708	15.47
Non-Instructional Other	487,664	1.00	486,673	0.95	371,147	0.80
<b>TOTAL ACADEMIC SALARIES</b>	<b>28,477,827</b>	<b>58.22</b>	<b>29,221,645</b>	<b>57.23</b>	<b>25,140,673</b>	<b>53.98</b>
Non-Instructional Regular	5,847,253	11.95	5,989,001	11.73	5,914,159	12.70
Instructional Aides Regular	1,613,200	3.30	1,675,770	3.28	1,605,602	3.45
Non-Instructional Salaries Other	576,376	1.18	509,324	1.00	319,240	0.69
Instructional Aides Other	258,017	0.53	235,190	0.46	62,500	0.13
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,294,846</b>	<b>16.96</b>	<b>8,409,285</b>	<b>16.47</b>	<b>7,901,501</b>	<b>16.97</b>
Employee Benefits	11,454,353	23.42	12,719,850	24.91	11,522,918	24.74
Supplies and Materials	134,885	0.28	138,238	0.27	734,364	1.58
Other Operating Expenses	376,524	0.77	430,523	0.84	990,025	2.13
Capital Outlay	176,896	0.36	142,205	0.28	283,135	0.61
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,142,658</b>	<b>24.82</b>	<b>13,430,816</b>	<b>26.30</b>	<b>13,530,442</b>	<b>29.05</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>48,915,331</b>	<b>100</b>	<b>51,061,746</b>	<b>100.00</b>	<b>46,572,616</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## MESA COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	17,844,398	26.72	17,961,153	26.10	18,398,152	27.12
Non-Instructional Contract	7,797,390	11.68	7,854,452	11.41	7,899,569	11.65
Instructional Other	11,870,864	17.78	12,355,970	17.95	12,277,332	18.10
Non-Instructional Other	619,067	0.93	633,727	0.92	622,249	0.92
<b>TOTAL ACADEMIC SALARIES</b>	<b>38,131,719</b>	<b>57.11</b>	<b>38,805,302</b>	<b>56.39</b>	<b>39,197,302</b>	<b>57.79</b>
Non-Instructional Regular	7,552,055	11.31	7,586,099	11.02	7,091,080	10.45
Instructional Aides Regular	2,286,520	3.42	2,304,209	3.35	2,221,665	3.28
Non-Instructional Salaries Other	39,650	0.06	40,775	0.06	39,650	0.06
Instructional Aides Other	110,755	0.17	110,755	0.16	110,755	0.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,988,980</b>	<b>14.96</b>	<b>10,041,838</b>	<b>14.59</b>	<b>9,463,150</b>	<b>13.95</b>
Employee Benefits	16,295,169	24.40	17,584,789	25.55	16,886,250	24.89
Supplies and Materials	672,442	1.01	675,800	0.98	707,239	1.04
Other Operating Expenses	1,034,552	1.55	1,008,809	1.47	960,185	1.42
Capital Outlay	651,083	0.98	703,393	1.02	618,320	0.91
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>18,653,246</b>	<b>27.93</b>	<b>19,972,791</b>	<b>29.02</b>	<b>19,171,994</b>	<b>28.26</b>
<b>TOTAL BUDGET</b>	<b>66,773,945</b>	<b>100</b>	<b>68,819,931</b>	<b>100</b>	<b>67,832,446</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## MESA COLLEGE

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	18,213,636	27.19	17,863,861	25.41	18,398,152	27.12
Non-Instructional Contract	6,272,477	9.36	7,481,125	10.64	7,899,569	11.65
Instructional Other	15,065,064	22.49	15,861,078	22.56	12,277,332	18.10
Non-Instructional Other	629,224	0.94	838,448	1.19	622,249	0.92
<b>TOTAL ACADEMIC SALARIES</b>	<b>40,180,401</b>	<b>59.98</b>	<b>42,044,512</b>	<b>59.80</b>	<b>39,197,302</b>	<b>57.79</b>
Non-Instructional Regular	6,964,544	10.40	7,095,946	10.09	7,091,080	10.45
Instructional Aides Regular	2,256,220	3.37	2,080,183	2.96	2,221,665	3.28
Non-Instructional Salaries Other	160,563	0.24	342,154	0.49	39,650	0.06
Instructional Aides Other	87,688	0.13	171,197	0.24	110,755	0.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,469,015</b>	<b>14.14</b>	<b>9,689,480</b>	<b>13.78</b>	<b>9,463,150</b>	<b>13.95</b>
Employee Benefits	15,604,021	23.30	17,290,373	24.59	16,886,250	24.89
Supplies and Materials	347,229	0.52	340,286	0.48	707,239	1.04
Other Operating Expenses	778,789	1.16	683,348	0.97	960,185	1.42
Capital Outlay	603,071	0.90	262,348	0.37	618,320	0.91
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>17,333,110</b>	<b>25.88</b>	<b>18,576,355</b>	<b>26.42</b>	<b>19,171,994</b>	<b>28.26</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>66,982,526</b>	<b>100</b>	<b>70,310,347</b>	<b>100</b>	<b>67,832,446</b>	<b>100</b>

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## MIRAMAR COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	7,893,652	18.92	8,006,310	18.65	7,540,593	18.11
Non-Instructional Contract	4,965,083	11.90	5,001,762	11.65	4,953,564	11.90
Instructional Other	10,898,480	26.13	11,205,402	26.11	10,915,870	26.22
Non-Instructional Other	369,051	0.88	379,631	0.88	391,854	0.94
<b>TOTAL ACADEMIC SALARIES</b>	<b>24,126,266</b>	<b>57.84</b>	<b>24,593,105</b>	<b>57.30</b>	<b>23,801,881</b>	<b>57.17</b>
Non-Instructional Regular	4,250,880	10.19	4,282,336	9.98	4,273,840	10.27
Instructional Aides Regular	1,761,933	4.22	1,774,972	4.14	1,682,417	4.04
Non-Instructional Salaries Other	90,258	0.22	91,383	0.21	117,884	0.28
Instructional Aides Other	187,908	0.45	185,908	0.43	186,483	0.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>6,290,979</b>	<b>15.08</b>	<b>6,334,599</b>	<b>14.76</b>	<b>6,260,624</b>	<b>15.04</b>
Employee Benefits	9,436,448	22.62	10,125,512	23.59	9,900,612	23.78
Supplies and Materials	402,974	0.97	401,974	0.94	289,182	0.69
Other Operating Expenses	1,084,908	2.60	1,095,608	2.55	1,088,890	2.62
Capital Outlay	372,530	0.89	370,030	0.86	289,879	0.70
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,298,160</b>	<b>27.08</b>	<b>11,994,424</b>	<b>27.94</b>	<b>11,569,863</b>	<b>27.79</b>
<b>TOTAL BUDGET</b>	<b>41,715,405</b>	<b>100</b>	<b>42,922,128</b>	<b>100</b>	<b>41,632,368</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## MIRAMAR COLLEGE

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	8,192,216	21.90	8,144,417	19.72	7,540,593	18.11
Non-Instructional Contract	4,053,950	10.84	4,822,534	11.68	4,953,564	11.90
Instructional Other	9,855,565	26.34	11,356,562	27.50	10,915,870	26.22
Non-Instructional Other	248,749	0.66	354,815	0.86	391,854	0.94
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,350,480</b>	<b>59.74</b>	<b>24,678,328</b>	<b>59.76</b>	<b>23,801,881</b>	<b>57.17</b>
Non-Instructional Regular	3,973,526	10.62	4,086,984	9.90	4,273,840	10.27
Instructional Aides Regular	1,594,908	4.26	1,718,987	4.16	1,682,417	4.04
Non-Instructional Salaries Other	230,234	0.62	264,317	0.64	117,884	0.28
Instructional Aides Other	191,492	0.51	211,122	0.51	186,483	0.45
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,990,160</b>	<b>16.01</b>	<b>6,281,410</b>	<b>15.21</b>	<b>6,260,624</b>	<b>15.04</b>
Employee Benefits	8,124,639	21.72	9,519,152	23.05	9,900,612	23.78
Supplies and Materials	244,138	0.65	258,134	0.63	289,182	0.69
Other Operating Expenses	672,947	1.80	517,270	1.25	1,088,890	2.62
Capital Outlay	26,296	0.07	43,740	0.11	289,879	0.70
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,069,320</b>	<b>24.24</b>	<b>10,339,596</b>	<b>25.04</b>	<b>11,569,863</b>	<b>27.79</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>37,409,960</b>	<b>100</b>	<b>41,299,334</b>	<b>100.00</b>	<b>41,632,368</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## CONTINUING EDUCATION

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	6,029,581	18.99	6,073,630	18.59	6,089,828	19.19
Non-Instructional Contract	3,804,185	11.98	3,831,565	11.73	3,888,257	12.25
Instructional Other	8,303,502	26.15	8,368,368	25.62	8,406,114	26.49
Non-Instructional Other	113,358	0.36	117,670	0.36	119,934	0.38
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,250,626</b>	<b>57.47</b>	<b>18,391,233</b>	<b>56.30</b>	<b>18,504,133</b>	<b>58.32</b>
Non-Instructional Regular	3,407,268	10.73	3,432,481	10.51	3,220,829	10.15
Instructional Aides Regular	1,072,216	3.38	1,080,064	3.31	917,625	2.89
Non-Instructional Salaries Other	85,881	0.27	85,881	0.26	80,275	0.25
Instructional Aides Other	20,208	0.06	20,208	0.06	19,954	0.06
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,585,573</b>	<b>14.44</b>	<b>4,618,634</b>	<b>14.14</b>	<b>4,238,683</b>	<b>13.36</b>
Employee Benefits	7,862,357	24.76	8,517,873	26.07	7,929,578	24.99
Supplies and Materials	388,365	1.22	442,460	1.35	388,000	1.22
Other Operating Expenses	552,114	1.74	600,945	1.84	541,215	1.71
Capital Outlay	119,540	0.38	96,614	0.30	129,000	0.41
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,922,376</b>	<b>28.09</b>	<b>9,657,892</b>	<b>29.56</b>	<b>8,987,793</b>	<b>28.33</b>
<b>TOTAL BUDGET</b>	<b>31,758,575</b>	<b>100</b>	<b>32,667,759</b>	<b>100</b>	<b>31,730,609</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## CONTINUING EDUCATION

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	5,341,984	15.70	5,933,552	16.93	6,089,828	19.19
Non-Instructional Contract	3,082,687	9.06	3,366,106	9.61	3,888,257	12.25
Instructional Other	11,583,734	34.04	11,051,432	31.54	8,406,114	26.49
Non-Instructional Other	432,559	1.27	245,090	0.70	119,934	0.38
<b>TOTAL ACADEMIC SALARIES</b>	<b>20,440,964</b>	<b>60.08</b>	<b>20,596,180</b>	<b>58.78</b>	<b>18,504,133</b>	<b>58.31</b>
Non-Instructional Regular	3,361,552	9.88	3,363,020	9.60	3,220,829	10.15
Instructional Aides Regular	1,000,733	2.94	909,294	2.60	917,625	2.89
Non-Instructional Salaries Other	85,745	0.25	143,319	0.41	80,275	0.25
Instructional Aides Other	17,298	0.05	207,856	0.59	19,954	0.06
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,465,328</b>	<b>13.12</b>	<b>4,623,489</b>	<b>13.20</b>	<b>4,238,683</b>	<b>13.36</b>
Employee Benefits	7,928,941	23.30	8,857,563	25.28	7,929,578	24.99
Supplies and Materials	470,354	1.38	376,262	1.07	388,000	1.22
Other Operating Expenses	463,128	1.36	489,828	1.40	541,215	1.71
Capital Outlay	256,506	0.75	94,911	0.27	129,000	0.41
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>9,118,929</b>	<b>26.80</b>	<b>9,818,564</b>	<b>28.02</b>	<b>8,987,793</b>	<b>28.33</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>34,025,221</b>	<b>100</b>	<b>35,038,233</b>	<b>100</b>	<b>31,730,609</b>	<b>100</b>

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## DISTRICT ADMINISTRATIVE OFFICES

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	0	0.0	0	0.0	0	0.00
Non-Instructional Contract	1,564,051	1.41	1,575,625	1.48	1,617,223	1.45
Instructional Other	0	1.70	0	1.08	0	1.58
Non-Instructional Other	69,409	0.12	69,924	0.08	70,436	0.12
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,633,460</b>	<b>3.23</b>	<b>1,645,549</b>	<b>2.64</b>	<b>1,687,659</b>	<b>3.15</b>
Non-Instructional Regular	14,103,077	29.95	14,207,439	31.51	13,307,272	27.94
Instructional Aides Regular	0	0.36	0	0.37	0	0.37
Non-Instructional Salaries Other	263,552	0.86	265,502	0.82	266,993	0.66
Instructional Aides Other	0	0.61	0	0.63	0	0.59
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>14,366,629</b>	<b>31.78</b>	<b>14,472,941</b>	<b>33.33</b>	<b>13,574,265</b>	<b>29.55</b>
Employee Benefits	6,927,233	20.89	6,978,492	19.28	6,953,190	20.95
Supplies and Materials	345,843	1.94	309,343	2.02	383,158	1.95
Other Operating Expenses	964,250	18.77	3,313,848	24.13	975,250	19.31
Capital Outlay	329,967	1.51	113,131	0.90	329,967	1.50
Intrafund Transfers Out	0	3.20	0	3.34	0	3.25
Interfund Transfers Out	0	0.28	0	0.29	0	0.28
Contingencies	22,719,166	18.40	16,618,237	14.05	24,890,450	20.04
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>31,286,459</b>	<b>64.99</b>	<b>27,333,051</b>	<b>64.02</b>	<b>33,532,015</b>	<b>67.30</b>
<b>TOTAL BUDGET</b>	<b>47,286,548</b>	<b>100</b>	<b>43,451,541</b>	<b>100</b>	<b>48,793,939</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## DISTRICT ADMINISTRATIVE OFFICES

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	0	0.00	0	0.00	0	0.00
Non-Instructional Contract	1,683,676	5.68	1,828,162	4.46	1,617,223	3.31
Instructional Other	0	0.00	0	0.00	0	0.00
Non-Instructional Other	32,452	0.11	62,543	0.15	70,436	0.14
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,716,128</b>	<b>5.79</b>	<b>1,890,705</b>	<b>4.62</b>	<b>1,687,659</b>	<b>3.46</b>
Non-Instructional Regular	10,405,607	35.10	11,911,551	29.08	13,307,272	27.27
Instructional Aides Regular	274,365	0.93	284,595	0.69	0	0.00
Non-Instructional Salaries Other	562,306	1.90	692,477	1.69	266,993	0.55
Instructional Aides Other	0	0.00	1,921	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>11,242,278</b>	<b>37.92</b>	<b>12,890,544</b>	<b>31.47</b>	<b>13,574,265</b>	<b>27.82</b>
Employee Benefits	7,993,895	26.97	13,257,734	32.37	6,953,190	14.25
Supplies and Materials	392,257	1.32	44,721	0.11	383,158	0.79
Other Operating Expenses	4,088,453	13.79	1,793,800	4.38	975,250	2.00
Capital Outlay	1,610,363	5.43	75,960	0.19	329,967	0.68
Intrafund Transfers Out	10,777,355	36.36	10,867,599	26.53	0	0.00
Interfund Transfers Out	0	0.00	135,000	0.33	0	0.00
Contingencies	0	0.00	0	0	24,890,450	51.01
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>16,685,417</b>	<b>56.29</b>	<b>26,174,814</b>	<b>63.91</b>	<b>33,532,015</b>	<b>68.72</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>29,643,823</b>	<b>100</b>	<b>40,956,063</b>	<b>100</b>	<b>48,793,939</b>	<b>100</b>

# GENERAL FUND UNRESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## DISTRICTWIDE SUPPORT SERVICES

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	0	0.00	0	0.00	0	0.00
Non-Instructional Contract	172,195	0.23	173,469	0.23	178,781	0.24
Instructional Other	2,102,436	2.76	1,275,681	1.71	1,966,401	2.61
Non-Instructional Other	82,266	0.11	29,627	0.04	83,484	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,356,897</b>	<b>3.09</b>	<b>1,478,777</b>	<b>1.98</b>	<b>2,228,666</b>	<b>2.96</b>
Non-Instructional Regular	22,886,679	30.03	23,055,949	30.82	21,397,475	28.38
Instructional Aides Regular	440,109	0.58	443,366	0.59	455,389	0.60
Non-Instructional Salaries Other	804,552	1.06	705,284	0.94	549,062	0.73
Instructional Aides Other	747,355	0.98	747,507	1.00	727,161	0.96
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>24,878,695</b>	<b>32.64</b>	<b>24,952,106</b>	<b>33.35</b>	<b>23,129,087</b>	<b>30.67</b>
Employee Benefits	18,871,818	24.76	15,818,623	21.14	19,073,139	25.29
Supplies and Materials	2,044,876	2.68	2,084,876	2.79	2,044,876	2.71
Other Operating Expenses	22,222,299	29.16	25,223,652	33.71	23,013,139	30.52
Capital Outlay	1,533,849	2.01	957,149	1.28	1,533,849	2.03
Intrafund Transfers Out	3,955,472	5.19	3,955,472	5.29	4,037,052	5.35
Interfund Transfers Out	347,786	0.46	347,786	0.46	348,957	0.46
Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>48,976,100</b>	<b>64.26</b>	<b>48,387,558</b>	<b>64.67</b>	<b>50,051,012</b>	<b>66.37</b>
<b>TOTAL BUDGET</b>	<b>76,211,692</b>	<b>100</b>	<b>74,818,441</b>	<b>100</b>	<b>75,408,765</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

# GENERAL FUND UNRESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## DISTRICTWIDE SUPPORT SERVICES

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	0	0.00	0	0.00	0	0.00
Non-Instructional Contract	145,007	0.21	162,938	0.25	178,781	0.24
Instructional Other	0	0.00	0	0.00	1,966,401	2.61
Non-Instructional Other	45,042	0.07	43,340	0.07	83,484	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>190,049</b>	<b>0.27</b>	<b>206,278</b>	<b>0.31</b>	<b>2,228,666</b>	<b>2.96</b>
Non-Instructional Regular	21,089,976	30.48	22,123,313	33.74	21,397,475	28.38
Instructional Aides Regular	162,324	0.23	139,187	0.21	455,389	0.60
Non-Instructional Salaries Other	751,719	1.09	686,854	1.05	549,062	0.73
Instructional Aides Other	957,313	1.38	682,618	1.04	727,161	0.96
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>22,961,332</b>	<b>33.18</b>	<b>23,631,972</b>	<b>36.04</b>	<b>23,129,087</b>	<b>30.67</b>
Employee Benefits	14,618,832	21.13	11,416,777	17.41	19,073,139	25.29
Supplies and Materials	1,598,134	2.31	2,092,926	3.19	2,044,876	2.71
Other Operating Expenses	23,052,144	33.31	20,268,379	30.91	23,013,139	30.52
Capital Outlay	3,610,708	5.22	4,132,550	6.30	1,533,849	2.03
Intrafund Transfers Out	2,942,165	4.25	3,607,807	5.50	4,037,052	5.35
Interfund Transfers Out	222,468	0.32	219,864	0.34	348,957	0.46
Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>46,044,451</b>	<b>66.54</b>	<b>41,738,303</b>	<b>63.65</b>	<b>50,051,012</b>	<b>66.37</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>69,195,832</b>	<b>100</b>	<b>65,576,553</b>	<b>100</b>	<b>75,408,765</b>	<b>100</b>

## GENERAL FUND RESTRICTED

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

Included in the Tentative 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 Income:

FEDERAL INCOME	2018-19 Actuals	2019-20 Tentative
Suicide Prevention Program	36,542	0
Adult Ed and Family Literacy	1,142,863	1,603,715
Victim Advocacy Support & Svcs	10,375	505,493
CalWORKs Federal Funding	61,000	0
WIOA Title I Youth Grant	188,246	412,550
Upward Bound	274,335	213,502
Seeds Scholars Program	12,783	0
NAVAL COMBRIG Miramar	0	129,054
BRIG Company-USMC	0	140,920
Zeiders Enterprises Inc 18-19	0	1,132,319
CIP Corry Station 18	963	0
CIP Meridian	75,514	75,513
CIP Corry Station 19	49,663	0
Department of HHS	114,467	38,505
Financial Aid Admin Allowance	72,282	56,400
College Work Study Program	400,059	1,185,053
Veterans Admin Allowance	44,535	44,000
Student Support Services	241,934	362,183
Department of Education	1,337,906	1,662,130
Department of Rehabilitation	322,777	687,936
Vocational Tech Ed Act (VTEA)	183,160	2,012,621
<b>FEDERAL INCOME TOTAL</b>	<b>4,569,404</b>	<b>10,261,894</b>

## GENERAL FUND RESTRICTED REVENUE

STATE INCOME	2018-19 Actuals	2019-20 Tentative
New Innovative Apprenship-MMR	6,941	46,641
New Innov. Apprenticeship-City	0	16,825
Sector Navigator - Life Science	9,309	0
Student Success and Service Programs	0	719,576
Veterans Resource Center	109,637	631,009
Student Success 18-19 Non-Credit	0	695,009
Student Equity 18-19	14,184,150	0
CAFYES-City	689,923	501,500
CAFYES-Mesa	679,924	533,046
CAFYES-Miramar	498,423	232,522
California College Promise-City	0	1,157,015
Financial Aid Technology Funds	414,317	133,308
Legal Innovation Pilot	5,745	0
Self Employment Pathways	7,965	0
Zero Textbook Gt Implmnt 17-18	43,757	0
Puente Program	1,500	1,075
CA ENERGY COMMISSION	302,990	0
CDTC - Yosemite CCD	2,980	0
Part-Time Faculty Compensation	760,824	860,456
DSN Adv Transportation	240,181	75,512
Strong Workforce - Grossmont Cuyamaca	411,858	0
B.S. Partnership Pilot Program	126,000	0
Strong Workforce Marketing - Mesa	125,000	0
Student Equity Achievement	0	16,041,599
Adult Ed Block Grant (AEBG)	2,897,968	6,774,173
Guided Pathways	1,318,672	1,098,893
Projects in Common	30,800	0
Hunger Free Campus 18-19	379,076	372,240
Certified Nursing Assistant	0	78,000
CTE Regional Tutoring Project	67,500	0
Math Engineering & Science	44,709	38,938
39 Clean Energy Workforce17-18	35,716	0
Strong Workforce	4,130,267	4,671,136
IEPI - Innovation Cont'd ED	200,000	0
CA Campus Catalyst Fund	336,000	0
Prop 20 Lottery Funds	690,098	4,821,331
Mental Health Service Grant	140,000	210,000
Sector Navigator Life Science	148,800	60,468
CA Apprentship Initiative MMR	48,000	119,402
Deputy Sector Navigator Grants	360,944	0
ISP In Common MMR	25,000	0
SWP WPL Assessment	40,000	0
SWP - Job Prep	255,000	185,086
Mental Health Support	387,070	0
Faculty Entrepreneurship Grant	0	6,545
SWP - Other Programs	95,400	347,022
Commission on Post (State)	18,227	146,095
CSEP-Block Grant	198,242	5,163
SD Early Middle College	40,000	0
Advanced Transport & Renewal	707	0
BFAP Administration	1,719,108	2,046,557
EOPS Administration	2,138,550	2,348,339
Care Program	211,686	189,561
Program for Disabled	4,039,450	4,686,653
AB1725 Staff Diversity/Develop	50,000	47,500
Nursing Grants	205,547	231,149
IELM & Block Grant	374,343	423,364
CalWORKs/TANF Program	2,119,049	2,537,382
<b>STATE INCOME TOTAL</b>	<b>41,354,449</b>	<b>53,090,090</b>

GENERAL FUND  
RESTRICTED

## GENERAL FUND RESTRICTED REVENUE

LOCAL INCOME	2018-19 Actuals	2019-20 Tentative
Cocurricular	14,957	25,824
Civic Center	555,129	430,846
Bio Tech Center Revenue	24,104	15,000
Smog Station Program	11,000	12,000
Delta Air Lines Foundation	25,000	25,000
AMGEN-SDWF Partnership	32,350	32,350
CCIE Institutional Grant	3,000	0
Promising Practice Progrm	14,940	0
Computer Certification Testing	0	100
Indirect Cost Recovery	2,012	0
Military Admin Support	25,959	0
Hourglass Park Project	411,554	0
Parking - District	2,146,856	0
Student Health Svcs Fund	1,562,600	1,597,301
Library Fines	11,167	14,040
Adv - Transportation Tech MM R	8,000	4,000
Mental Health Career Pthwy 17-18	56,250	0
Price Scholars Program	244,073	0
CACT Incubator	7,373	0
CACT Implemented Prgs	28,929	0
Educational Broadband Svcs	473,190	409,416
Student Copy Charges	11,175	14,748
Arthur Rupe Foundation Grant	0	0
Child Care Center	13,110	30,000
Redevelopment	1,497,500	2,995,000
Ctr for Human & Com Svcs	0	50,000
<b>LOCAL INCOME TOTAL</b>	<b>7,180,228</b>	<b>9,396,666</b>
Beginning Balance	60,456,251	52,987,633
Incoming Transfers	4,410,337	4,798,221
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>117,970,669</b>	<b>130,534,504</b>

GENERAL FUND  
RESTRICTED

# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## TOTAL GENERAL FUND RESTRICTED

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	447,473	0.33	518,896	0.36	480,760	0.37
Non-Instructional Contract	13,593,582	10.00	11,150,793	7.81	10,515,652	8.06
Instructional Other	1,276,368	0.94	1,614,559	1.13	1,376,144	1.05
Non-Instructional Other	8,365,649	6.16	9,203,001	6.45	6,684,547	5.12
<b>TOTAL ACADEMIC SALARIES</b>	<b>23,683,072</b>	<b>17.43</b>	<b>22,487,249</b>	<b>15.76</b>	<b>19,057,103</b>	<b>14.60</b>
Non-Instructional Regular	10,478,806	7.71	12,933,484	9.06	11,359,930	8.70
Instructional Aides Regular	1,084,626	0.80	1,663,191	1.17	1,331,421	1.02
Non-Instructional Salaries Other	6,078,245	4.47	6,047,664	4.24	4,795,069	3.67
Instructional Aides Other	2,378,877	1.75	2,573,183	1.80	1,247,365	0.96
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>20,020,554</b>	<b>14.73</b>	<b>23,217,522</b>	<b>16.27</b>	<b>18,733,785</b>	<b>14.35</b>
Employee Benefits	12,324,655	9.07	14,133,063	9.91	12,857,768	9.85
Supplies and Materials	9,005,119	6.63	9,131,378	6.40	8,642,459	6.62
Other Operating Expenses	22,594,528	16.62	22,669,883	15.89	19,615,632	15.03
Capital Outlay	12,630,271	9.29	12,473,258	8.74	16,669,685	12.77
Intrafund Transfers Out	1,982,770	1.46	2,089,742	1.46	1,462,972	1.12
Interfund Transfers Out	4,537,618	3.34	6,861,618	4.81	3,369,574	2.58
Student Financial Aid	589,619	0.43	627,858	0.44	667,137	0.51
Other Student Aid	1,496,092	1.10	1,682,993	1.18	1,930,153	1.48
Contingencies	27,049,155	19.90	27,310,015	19.14	27,528,236	21.09
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>92,209,827</b>	<b>67.84</b>	<b>96,979,808</b>	<b>67.97</b>	<b>92,743,616</b>	<b>71.05</b>
<b>TOTAL BUDGET</b>	<b>135,913,453</b>	<b>100</b>	<b>142,684,579</b>	<b>100</b>	<b>130,534,504</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## TOTAL GENERAL FUND RESTRICTED

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	2,481,241	2.84	443,041	0.64	480,760	0.37
Non-Instructional Contract	8,383,368	9.59	8,919,218	12.96	10,515,652	8.06
Instructional Other	1,257,272	1.44	557,805	0.81	1,376,144	1.05
Non-Instructional Other	8,053,865	9.21	8,191,474	11.90	6,684,547	5.12
<b>TOTAL ACADEMIC SALARIES</b>	<b>20,175,746</b>	<b>23.07</b>	<b>18,111,539</b>	<b>26.31</b>	<b>19,057,103</b>	<b>14.60</b>
Non-Instructional Regular	9,181,797	10.50	10,211,536	14.84	11,359,930	8.70
Instructional Aides Regular	777,788	0.89	1,031,210	1.50	1,331,421	1.02
Non-Instructional Salaries Other	3,702,706	4.23	3,944,001	5.73	4,795,069	3.67
Instructional Aides Other	1,486,436	1.70	1,879,173	2.73	1,247,365	0.96
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>15,148,727</b>	<b>17.32</b>	<b>17,065,920</b>	<b>24.79</b>	<b>18,733,785</b>	<b>14.35</b>
Employee Benefits	11,710,587	13.39	12,721,525	18.48	12,857,768	9.85
Supplies and Materials	2,908,445	3.33	3,189,474	4.63	8,642,459	6.62
Other Operating Expenses	7,330,062	8.38	9,141,036	13.28	19,615,632	15.03
Capital Outlay	6,335,382	7.25	5,089,983	7.39	16,669,685	12.77
Intrafund Transfers Out	3,418,088	3.91	2,122,612	3.08	1,462,972	1.12
Interfund Transfers Out	19,441,675	22.23	537,618	0.78	3,369,574	2.58
Student Financial Aid	177,903	0.20	194,110	0.28	667,137	0.51
Other Student Aid	795,415	0.91	659,265	0.96	1,930,153	1.48
Contingencies	0	0.00	0	0.00	27,528,236	21.09
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>52,117,557</b>	<b>59.60</b>	<b>33,655,623</b>	<b>48.89</b>	<b>92,743,616</b>	<b>71.05</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>87,442,030</b>	<b>100</b>	<b>68,833,081</b>	<b>100</b>	<b>130,534,504</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS



# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## CITY COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	99,193	0.43	186,620	0.77	151,165	0.87
Non-Instructional Contract	2,582,581	11.32	2,559,766	10.58	1,773,435	10.19
Instructional Other	636,312	2.79	1,033,497	4.27	801,998	4.61
Non-Instructional Other	2,352,946	10.31	2,882,990	11.92	1,058,112	6.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,671,032</b>	<b>24.85</b>	<b>6,662,873</b>	<b>27.55</b>	<b>3,784,710</b>	<b>21.74</b>
Non-Instructional Regular	2,205,372	9.66	2,140,791	8.85	1,400,121	8.04
Instructional Aides Regular	105,488	0.46	94,933	0.39	157,749	0.91
Non-Instructional Salaries Other	1,579,994	6.92	2,185,020	9.03	1,404,037	8.06
Instructional Aides Other	704,169	3.09	751,866	3.11	29,300	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,595,023</b>	<b>20.13</b>	<b>5,172,610</b>	<b>21.39</b>	<b>2,991,207</b>	<b>17.18</b>
Employee Benefits	2,951,955	12.93	3,106,476	12.84	2,118,070	12.16
Supplies and Materials	2,267,198	9.93	2,100,049	8.68	1,911,302	10.98
Other Operating Expenses	3,868,641	16.95	3,776,860	15.62	2,882,123	16.55
Capital Outlay	2,009,878	8.81	1,720,836	7.11	2,384,222	13.69
Intrafund Transfers Out	360,152	1.58	402,814	1.67	252,408	1.45
Student Financial Aid	309,900	1.36	299,600	1.24	338,400	1.94
Other Student Aid	489,027	2.14	565,919	2.34	322,959	1.85
Contingencies	300,801	1.32	379,050	1.57	426,472	2.45
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,557,552</b>	<b>55.02</b>	<b>12,351,604</b>	<b>51.07</b>	<b>10,635,956</b>	<b>61.08</b>
<b>TOTAL BUDGET</b>	<b>22,823,607</b>	<b>100</b>	<b>24,187,087</b>	<b>100</b>	<b>17,411,873</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## CITY COLLEGE

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	2,206,714	11.44	118,300	0.74	151,165	0.87
Non-Instructional Contract	2,269,919	11.77	2,106,494	13.18	1,773,435	10.19
Instructional Other	597,994	3.10	177,960	1.11	801,998	4.61
Non-Instructional Other	2,213,530	11.47	2,758,494	17.26	1,058,112	6.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,288,157</b>	<b>37.78</b>	<b>5,161,248</b>	<b>32.30</b>	<b>3,784,710</b>	<b>21.74</b>
Non-Instructional Regular	1,624,608	8.42	1,749,663	10.95	1,400,121	8.04
Instructional Aides Regular	33,997	0.18	36,511	0.23	157,749	0.91
Non-Instructional Salaries Other	1,544,865	8.01	1,503,928	9.41	1,404,037	8.06
Instructional Aides Other	451,429	2.34	479,558	3.00	29,300	0.17
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,654,899</b>	<b>18.95</b>	<b>3,769,660</b>	<b>23.59</b>	<b>2,991,207</b>	<b>17.18</b>
Employee Benefits	2,688,893	13.94	2,543,269	15.91	2,118,070	12.16
Supplies and Materials	736,789	3.82	840,888	5.26	1,911,302	10.98
Other Operating Expenses	2,147,779	11.13	1,897,829	11.88	2,882,123	16.55
Capital Outlay	1,367,858	7.09	1,237,874	7.75	2,384,222	13.69
Intrafund Transfers Out	1,145,657	5.94	299,056	1.87	252,408	1.45
Student Financial Aid	15,313	0.08	16,818	0.11	338,400	1.94
Other Student Aid	246,763	1.28	214,714	1.34	322,959	1.85
Contingencies	0	0.00	0	0.00	426,472	2.45
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,349,052</b>	<b>43.28</b>	<b>7,050,448</b>	<b>44.12</b>	<b>10,635,956</b>	<b>61.08</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>19,292,108</b>	<b>100</b>	<b>15,981,356</b>	<b>100</b>	<b>17,411,873</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## MESA COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	42,139	0.16	42,139	0.14	0	0.00
Non-Instructional Contract	5,967,758	22.57	3,558,473	12.23	1,715,420	8.31
Instructional Other	92,205	0.35	143,807	0.49	21,382	0.10
Non-Instructional Other	1,463,084	5.53	2,445,117	8.40	1,277,535	6.19
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,565,186</b>	<b>28.61</b>	<b>6,189,536</b>	<b>21.27</b>	<b>3,014,337</b>	<b>14.60</b>
Non-Instructional Regular	2,071,021	7.83	3,201,996	11.00	1,539,282	7.46
Instructional Aides Regular	273,757	1.04	566,971	1.95	300,331	1.46
Non-Instructional Salaries Other	1,209,600	4.58	1,596,836	5.49	1,207,206	5.85
Instructional Aides Other	593,999	2.25	664,501	2.28	184,441	0.89
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,148,377</b>	<b>15.69</b>	<b>6,030,304</b>	<b>20.72</b>	<b>3,231,260</b>	<b>15.66</b>
Employee Benefits	3,148,388	11.91	4,011,896	13.79	2,245,255	10.88
Supplies and Materials	3,401,841	12.87	3,492,094	12.00	3,600,576	17.44
Other Operating Expenses	3,162,387	11.96	3,661,687	12.58	2,745,838	13.30
Capital Outlay	4,487,220	16.97	4,901,419	16.84	5,334,794	25.85
Intrafund Transfers Out	100,190	0.38	102,460	0.35	61,338	0.30
Student Financial Aid	30,709	0.12	160,248	0.55	129,542	0.63
Other Student Aid	394,614	1.49	551,841	1.90	277,553	1.34
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>14,725,349</b>	<b>55.70</b>	<b>16,881,645</b>	<b>58.01</b>	<b>14,394,896</b>	<b>69.74</b>
<b>TOTAL BUDGET</b>	<b>26,438,912</b>	<b>100</b>	<b>29,101,485</b>	<b>100</b>	<b>20,640,493</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## MESA COLLEGE

	2016-17		2017-18		2019-20	
	Actual Final \$	PCT Total %	Actual Final \$	PCT Total %	Total Budget Tentative \$	PCT Total %
Instructional Contract	50,877	0.34	51,215	0.30	0	0.00
Non-Instructional Contract	2,529,107	17.03	2,912,978	16.83	1,715,420	8.31
Instructional Other	42,918	0.29	51,433	0.30	21,382	0.10
Non-Instructional Other	2,016,903	13.58	2,239,678	12.94	1,277,535	6.19
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,639,805</b>	<b>31.24</b>	<b>5,255,304</b>	<b>30.36</b>	<b>3,014,337</b>	<b>14.60</b>
Non-Instructional Regular	2,307,802	15.54	2,580,694	14.91	1,539,282	7.46
Instructional Aides Regular	199,831	1.35	243,839	1.41	300,331	1.46
Non-Instructional Salaries Other	1,091,760	7.35	1,214,526	7.02	1,207,206	5.85
Instructional Aides Other	331,968	2.23	545,760	3.15	184,441	0.89
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,931,361</b>	<b>26.47</b>	<b>4,584,819</b>	<b>26.48</b>	<b>3,231,260</b>	<b>15.65</b>
Employee Benefits	2,567,354	17.28	3,149,748	18.19	2,245,255	10.88
Supplies and Materials	688,442	4.63	893,738	5.16	3,600,576	17.44
Other Operating Expenses	1,705,551	11.48	1,422,150	8.21	2,745,838	13.30
Capital Outlay	965,026	6.50	1,597,946	9.23	5,334,794	25.85
Intrafund Transfers Out	67,603	0.46	83,478	0.48	61,338	0.30
Student Financial Aid	154,833	1.04	177,285	1.02	129,542	0.63
Other Student Aid	133,524	0.90	147,780	0.85	277,553	1.34
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,282,333</b>	<b>42.30</b>	<b>7,472,125</b>	<b>43.16</b>	<b>14,394,896</b>	<b>69.74</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>14,853,499</b>	<b>100</b>	<b>17,312,248</b>	<b>100</b>	<b>20,640,493</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## MIRAMAR COLLEGE

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	174,830	1.00	171,213	0.92	204,413	1.73
Non-Instructional Contract	1,920,689	10.98	2,005,692	10.80	898,328	7.60
Instructional Other	345,531	1.98	268,542	1.45	255,167	2.16
Non-Instructional Other	2,224,285	12.72	2,197,735	11.83	1,372,269	11.62
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,665,335</b>	<b>26.67</b>	<b>4,643,182</b>	<b>24.99</b>	<b>2,730,177</b>	<b>23.11</b>
Non-Instructional Regular	2,009,243	11.49	2,309,119	12.43	1,202,546	10.18
Instructional Aides Regular	238,993	1.37	182,372	0.98	287,866	2.44
Non-Instructional Salaries Other	1,476,243	8.44	1,566,490	8.43	945,385	8.00
Instructional Aides Other	700,413	4.00	702,949	3.78	267,551	2.26
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,424,892</b>	<b>25.30</b>	<b>4,760,930</b>	<b>25.62</b>	<b>2,703,348</b>	<b>22.88</b>
Employee Benefits	2,117,686	12.11	2,362,412	12.72	1,308,907	11.08
Supplies and Materials	1,123,167	6.42	1,397,638	7.52	1,139,663	9.65
Other Operating Expenses	2,270,876	12.98	2,708,207	14.58	1,927,865	16.32
Capital Outlay	2,367,529	13.54	2,292,463	12.34	1,727,796	14.62
Intrafund Transfers Out	121,501	0.69	165,016	0.89	58,786	0.50
Student Financial Aid	249,010	1.42	168,010	0.90	199,195	1.69
Other Student Aid	89,800	0.51	75,435	0.41	5,000	0.04
Contingencies	60,978	0.35	5,948	0.03	13,448	0.11
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,400,547</b>	<b>48.03</b>	<b>9,175,129</b>	<b>49.38</b>	<b>6,380,660</b>	<b>54.01</b>
<b>TOTAL BUDGET</b>	<b>17,490,774</b>	<b>100</b>	<b>18,579,241</b>	<b>100</b>	<b>11,814,185</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## MIRAMAR COLLEGE

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	123,426	1.15	104,471	0.81	204,413	1.73
Non-Instructional Contract	1,464,951	13.65	1,464,687	11.29	898,328	7.60
Instructional Other	199,234	1.86	178,782	1.38	255,167	2.16
Non-Instructional Other	1,293,026	12.05	1,349,995	10.41	1,372,269	11.62
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,080,637</b>	<b>28.70</b>	<b>3,097,935</b>	<b>23.88</b>	<b>2,730,177</b>	<b>23.11</b>
Non-Instructional Regular	1,321,110	12.31	1,742,653	13.43	1,202,546	10.18
Instructional Aides Regular	57,228	0.53	191,922	1.48	287,866	2.44
Non-Instructional Salaries Other	687,997	6.41	874,805	6.74	945,385	8.00
Instructional Aides Other	261,882	2.44	327,642	2.53	267,551	2.26
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,328,218</b>	<b>21.69</b>	<b>3,137,022</b>	<b>24.18</b>	<b>2,703,348</b>	<b>22.88</b>
Employee Benefits	1,472,922	13.72	1,845,639	14.23	1,308,907	11.08
Supplies and Materials	546,036	5.09	598,992	4.62	1,139,663	9.65
Other Operating Expenses	1,430,334	13.32	3,163,877	24.39	1,927,865	16.32
Capital Outlay	1,426,808	13.29	851,434	6.56	1,727,796	14.62
Intrafund Transfers Out	142,010	1.32	178,885	1.38	58,786	0.50
Student Financial Aid	7,757	0.07	7	0.00	199,195	1.69
Other Student Aid	299,942	2.79	97,916	0.75	5,000	0.04
Contingencies	0	0.00	0	0.00	13,448	0.11
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,325,809</b>	<b>49.61</b>	<b>6,736,750</b>	<b>51.93</b>	<b>6,380,660</b>	<b>54.01</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>10,734,664</b>	<b>100</b>	<b>12,971,707</b>	<b>100</b>	<b>11,814,185</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

## CONTINUING EDUCATION

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Instructional Contract	131,311	0.60	118,924	0.52	125,182	0.61
Non-Instructional Contract	2,629,012	11.91	2,610,195	11.42	1,646,492	8.00
Instructional Other	202,320	0.92	168,713	0.74	43,799	0.21
Non-Instructional Other	2,035,738	9.22	1,233,787	5.40	1,136,212	5.52
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,998,381</b>	<b>22.65</b>	<b>4,131,619</b>	<b>18.08</b>	<b>2,951,685</b>	<b>14.34</b>
Non-Instructional Regular	1,955,211	8.86	3,098,151	13.56	1,518,113	7.38
Instructional Aides Regular	406,388	1.84	759,000	3.32	422,099	2.05
Non-Instructional Salaries Other	1,536,547	6.96	407,275	1.78	246,599	1.20
Instructional Aides Other	295,363	1.34	343,464	1.50	202,470	0.98
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,193,509</b>	<b>19.00</b>	<b>4,607,890</b>	<b>20.16</b>	<b>2,389,281</b>	<b>11.61</b>
Employee Benefits	2,836,215	12.85	3,308,154	14.48	1,982,766	9.64
Supplies and Materials	1,787,918	8.10	1,660,580	7.27	1,261,771	6.13
Other Operating Expenses	4,553,332	20.63	5,680,157	24.85	5,189,236	25.22
Capital Outlay	3,195,194	14.48	2,990,134	13.08	6,429,702	31.25
Intrafund Transfers Out	280,350	1.27	293,839	1.29	156,373	0.76
Other Student Aid	224,151	1.02	180,998	0.79	217,393	1.06
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,877,160</b>	<b>58.35</b>	<b>14,113,862</b>	<b>61.76</b>	<b>15,237,241</b>	<b>74.05</b>
<b>TOTAL BUDGET</b>	<b>22,069,050</b>	<b>100</b>	<b>22,853,371</b>	<b>100</b>	<b>20,578,207</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

## CONTINUING EDUCATION

	2016-17		2017-18		2019-20	
	Actual	PCT	Actual	PCT	Total Budget	PCT
	Final	Total	Final	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	100,224	0.74	169,055	1.35	125,182	0.61
Non-Instructional Contract	1,752,868	12.98	2,089,082	16.72	1,646,492	8.00
Instructional Other	417,126	3.09	149,630	1.20	43,799	0.21
Non-Instructional Other	2,264,731	16.77	1,549,349	12.40	1,136,212	5.52
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,534,947</b>	<b>33.58</b>	<b>3,957,116</b>	<b>31.68</b>	<b>2,951,685</b>	<b>14.34</b>
Non-Instructional Regular	1,857,168	13.75	2,170,783	17.38	1,518,113	7.38
Instructional Aides Regular	439,372	3.25	511,000	4.09	422,099	2.05
Non-Instructional Salaries Other	151,572	1.12	154,080	1.23	246,599	1.20
Instructional Aides Other	277,532	2.05	328,507	2.63	202,470	0.98
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,725,644</b>	<b>20.18</b>	<b>3,164,370</b>	<b>25.33</b>	<b>2,389,281</b>	<b>11.61</b>
Employee Benefits	2,513,144	18.61	2,736,077	21.90	1,982,766	9.64
Supplies and Materials	668,836	4.95	580,579	4.65	1,261,771	6.13
Other Operating Expenses	614,504	4.55	745,136	5.96	5,189,236	25.22
Capital Outlay	2,213,621	16.39	1,082,062	8.66	6,429,702	31.25
Intrafund Transfers Out	120,421	0.89	121,073	0.97	156,373	0.76
Other Student Aid	115,187	0.85	105,854	0.85	217,393	1.06
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,245,713</b>	<b>46.24</b>	<b>5,370,781</b>	<b>42.99</b>	<b>15,237,241</b>	<b>74.05</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>13,506,304</b>	<b>100</b>	<b>12,492,267</b>	<b>100</b>	<b>20,578,207</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS



# GENERAL FUND RESTRICTED EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

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

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	493,542	1.05	416,667	0.87	4,481,977	7.46
Instructional Other	0	0.00	0	0.00	253,798	0.42
Non-Instructional Other	289,596	0.61	443,372	0.92	1,840,419	3.06
<b>TOTAL ACADEMIC SALARIES</b>	<b>783,138</b>	<b>1.66</b>	<b>860,039</b>	<b>1.79</b>	<b>6,576,194</b>	<b>10.94</b>
Non-Instructional Regular	2,237,959	4.75	2,183,427	4.55	5,699,868	9.49
Instructional Aides Regular	60,000	0.13	59,915	0.12	163,376	0.27
Non-Instructional Salaries Other	275,861	0.59	292,043	0.61	991,842	1.65
Instructional Aides Other	84,933	0.18	110,403	0.23	563,603	0.94
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,658,753</b>	<b>5.65</b>	<b>2,645,788</b>	<b>5.52</b>	<b>7,418,689</b>	<b>12.35</b>
Employee Benefits	1,270,411	2.70	1,344,125	2.80	5,202,770	8.66
Supplies and Materials	424,995	0.90	481,017	1.00	729,147	1.21
Other Operating Expenses	8,739,292	18.56	6,842,972	14.27	6,870,570	11.43
Capital Outlay	570,450	1.21	568,406	1.19	793,171	1.32
Intrafund Transfers Out	1,120,577	2.38	1,125,613	2.35	934,067	1.55
Interfund Transfers Out	4,537,618	9.64	6,861,618	14.31	3,369,574	5.61
Other Student Aid	298,500	0.63	308,800	0.64	1,107,248	1.84
Contingencies	26,687,376	56.67	26,925,017	56.14	27,088,316	45.08
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>43,649,219</b>	<b>92.69</b>	<b>44,457,568</b>	<b>92.69</b>	<b>46,094,863</b>	<b>76.71</b>
<b>TOTAL BUDGET</b>	<b>47,091,110</b>	<b>100</b>	<b>47,963,395</b>	<b>100</b>	<b>60,089,746</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

# GENERAL FUND RESTRICTED EXPENSES

Historical Comparison of Actuals to 2019-2020 Tentative Budget

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

	2016-17 Actual Final \$	PCT Total %	2017-18 Actual Final \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	366,523	1.26	345,978	3.43	4,481,977	7.46
Instructional Other	0	0.00	0	0.00	253,798	0.42
Non-Instructional Other	265,675	0.91	293,958	2.92	1,840,419	3.06
<b>TOTAL ACADEMIC SALARIES</b>	<b>632,198</b>	<b>2.18</b>	<b>639,936</b>	<b>6.35</b>	<b>6,576,194</b>	<b>10.94</b>
Non-Instructional Regular	2,071,108	7.13	1,967,744	19.53	5,699,868	9.49
Instructional Aides Regular	47,360	0.16	47,937	0.48	163,376	0.27
Non-Instructional Salaries Other	226,512	0.78	196,662	1.95	991,842	1.65
Instructional Aides Other	163,625	0.56	197,707	1.96	563,603	0.94
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,508,605</b>	<b>8.63</b>	<b>2,410,050</b>	<b>23.92</b>	<b>7,418,689</b>	<b>12.35</b>
Employee Benefits	2,468,275	8.50	2,446,791	24.28	5,202,770	8.66
Supplies and Materials	268,342	0.92	275,278	2.73	729,147	1.21
Other Operating Expenses	1,431,895	4.93	1,912,044	18.98	6,870,570	11.43
Capital Outlay	362,068	1.25	320,667	3.18	793,171	1.32
Intrafund Transfers Out	1,942,397	6.69	1,440,119	14.29	934,067	1.55
Interfund Transfers Out	19,441,675	66.91	537,618	5.34	3,369,574	5.61
Other Student Aid	0	0.00	93,000	0.92	1,107,248	1.84
Contingencies	0	0.00	0	0.00	27,088,316	45.08
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>25,914,652</b>	<b>89.19</b>	<b>7,025,517</b>	<b>69.73</b>	<b>46,094,863</b>	<b>76.71</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>29,055,455</b>	<b>100</b>	<b>10,075,503</b>	<b>100</b>	<b>60,089,746</b>	<b>100</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## CHILD DEVELOPMENT FUND

### Description

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

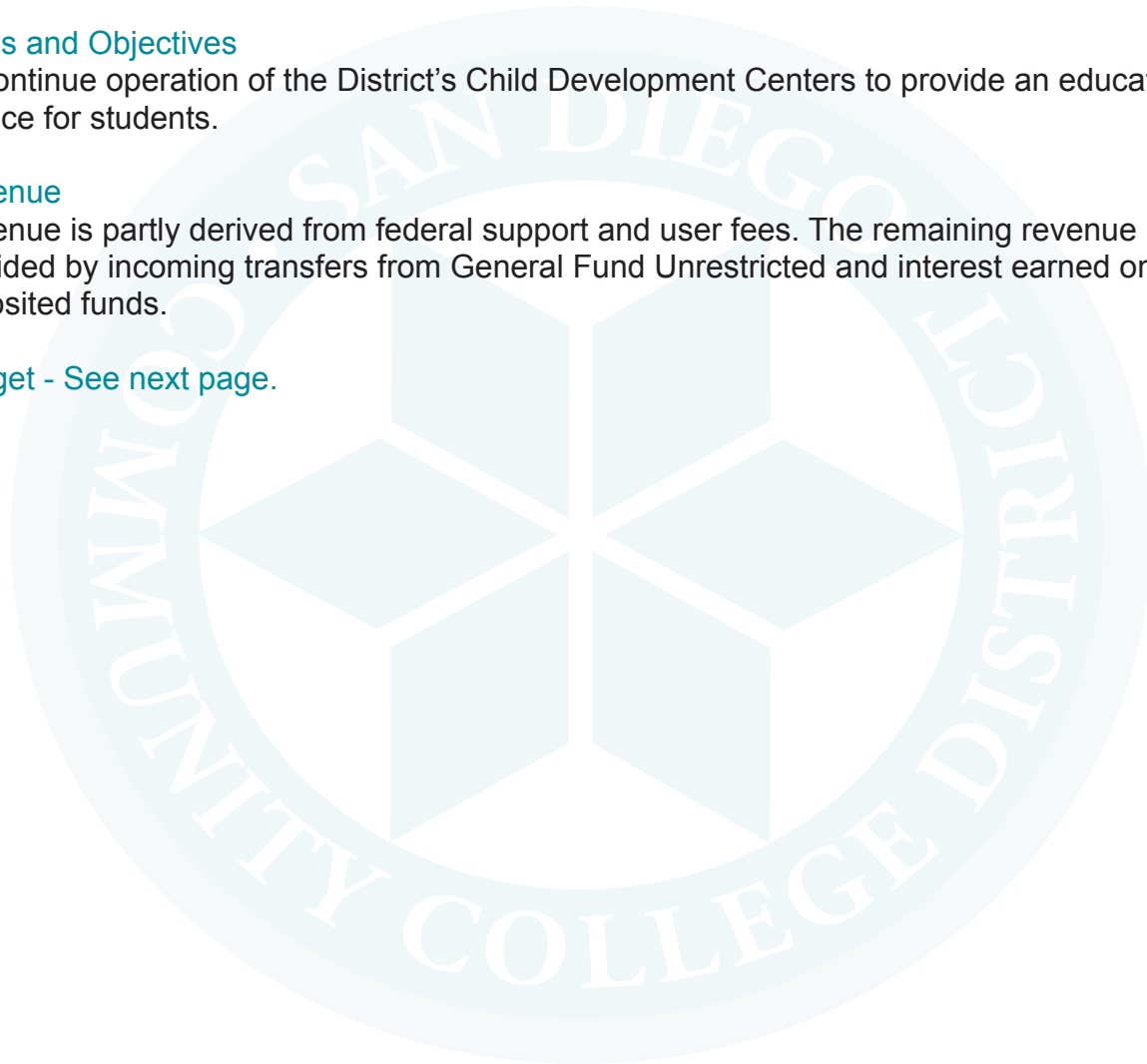
### Goals and Objectives

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

### Revenue

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

Budget - See next page.



## CHILD DEVELOPMENT FUND

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 153,591	\$ 1,166,629	\$ 222,572	\$ 225,280	\$ 1,768,072
Federal Revenue	0	0	0	44,500	44,500
State Child Development Revenue	378,738	334,999	214,892	92,914	1,021,543
Local Revenue (including Interest)	978	20,804	9,935	20,000	51,717
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333	0	25,000
<b>TOTAL SOURCES</b>	<b>\$ 566,641</b>	<b>\$ 1,555,765</b>	<b>\$ 480,732</b>	<b>\$ 407,694</b>	<b>\$ 3,010,832</b>
<b>Expenditures</b>					
Academic Salaries	\$ 0	\$ 20,000	\$ 3,026	\$ 0	\$ 23,026
Non-Academic Salaries	254,257	225,000	240,500	0	719,757
Employee Benefits	41,000	46,250	49,354	0	136,604
Supplies and Materials	13,481	200,934	19,333	289,580	523,328
Other Operating Expenses	257,903	290,000	9,000	2,000	558,903
Capital Outlay	0	773,581	159,519	0	933,100
Interfund Transfer Out	0	0	0	91,114	91,114
Intrafund Transfer Out to Child Dev	0	0	0	25,000	25,000
<b>TOTAL USES</b>	<b>\$ 566,641</b>	<b>\$ 1,555,765</b>	<b>\$ 480,732</b>	<b>\$ 407,694</b>	<b>\$ 3,010,832</b>

# CHILD DEVELOPMENT FUND EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	5,000	0.21	5,000	0.20	0	0.00
Non-Instructional Other	26,000	1.10	26,000	1.04	23,026	0.76
<b>TOTAL ACADEMIC SALARIES</b>	<b>31,000</b>	<b>1.31</b>	<b>31,000</b>	<b>1.24</b>	<b>23,026</b>	<b>0.76</b>
Instructional Aides Regular	119,954	5.09	119,954	4.80	132,000	4.38
Non-Instructional Salaries Other	9,564	0.41	20,760	0.83	31,000	1.03
Instructional Aides Other	498,381	21.13	534,784	21.42	556,757	18.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>627,899</b>	<b>26.62</b>	<b>675,498</b>	<b>27.05</b>	<b>719,757</b>	<b>23.91</b>
Employee Benefits	148,920	6.31	169,820	6.80	136,604	4.54
Supplies and Materials	488,209	20.70	495,671	19.85	523,328	17.38
Other Operating Expenses	316,155	13.41	366,359	14.67	558,903	18.56
Capital Outlay	642,734	27.25	642,734	25.74	933,100	30.99
Intrafund Transfers Out	25,000	1.06	25,000	1.00	25,000	0.83
Interfund Transfers Out	78,497	3.33	91,115	3.65	91,114	3.03
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,699,515</b>	<b>72.06</b>	<b>1,790,699</b>	<b>71.71</b>	<b>2,268,049</b>	<b>75.33</b>
<b>TOTAL BUDGET</b>	<b>2,358,414</b>	<b>100</b>	<b>2,497,197</b>	<b>100</b>	<b>3,010,832</b>	<b>100</b>

## 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 Subfund category. For the purpose of accountability, the District allocates the fund into Cosmetology, Consumer Fees, and Career Assessment activities.

### Goals and Objectives

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

### Revenue

Revenue is derived from user fees.

### Budget

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Fund
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 120,000	\$ 111,042	\$ 743,033	\$ 48,093	\$ 35,223	\$ 1,057,391
Local Revenue	50,000	101,500	179,501	200,000	5,000	536,001
<b>TOTAL SOURCES</b>	<b>\$ 170,000</b>	<b>\$ 212,542</b>	<b>\$ 922,534</b>	<b>\$ 248,093</b>	<b>\$ 40,223</b>	<b>\$ 1,593,392</b>
<b>Expenditures</b>						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 107,313	\$ 0	\$ 107,313
Non-Academic Salaries	0	0	21,609	16,653	0	38,262
Employee Benefits	0	0	1,966	23,340	0	25,306
Supplies and Materials	141,164	157,951	301,255	45,783	13,216	659,369
Other Operating Expenses	8,836	54,591	209,527	19,440	18,793	311,187
Capital Outlay	20,000	0	388,177	35,564	8,214	451,955
<b>TOTAL USES</b>	<b>\$ 170,000</b>	<b>\$ 212,542</b>	<b>\$ 922,534</b>	<b>\$ 248,093</b>	<b>\$ 40,223</b>	<b>\$ 1,593,392</b>

OTHER FUNDS  
SPECIAL REVENUE

## OTHER SPECIAL REVENUE FUNDS EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	33,982	1.75	33,982	1.75	34,330	1.87
Instructional Other	227,393	11.74	227,393	11.74	234,548	12.75
Non-Instructional Other	9,278	0.48	9,278	0.48	24,114	1.31
<b>TOTAL ACADEMIC SALARIES</b>	<b>270,653</b>	<b>13.98</b>	<b>270,653</b>	<b>13.98</b>	<b>292,992</b>	<b>15.92</b>
Non-Instructional Regular	40,560	2.09	40,560	2.09	40,976	2.23
Non-Instructional Salaries Other	8,958	0.46	8,958	0.46	8,958	0.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>49,518</b>	<b>2.56</b>	<b>49,518</b>	<b>2.56</b>	<b>49,934</b>	<b>2.71</b>
Employee Benefits	59,400	3.07	59,400	3.07	64,915	3.53
Supplies and Materials	722,468	37.31	682,468	35.24	694,978	37.77
Other Operating Expenses	357,747	18.47	344,397	17.79	287,287	15.61
Capital Outlay	476,648	24.61	529,998	27.37	449,983	24.45
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,616,263</b>	<b>83.47</b>	<b>1,616,263</b>	<b>83.47</b>	<b>1,497,163</b>	<b>81.36</b>
<b>TOTAL BUDGET</b>	<b>1,936,434</b>	<b>100</b>	<b>1,936,434</b>	<b>100</b>	<b>1,840,089</b>	<b>100</b>

## CAPITAL PROJECTS FUND

### Description

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

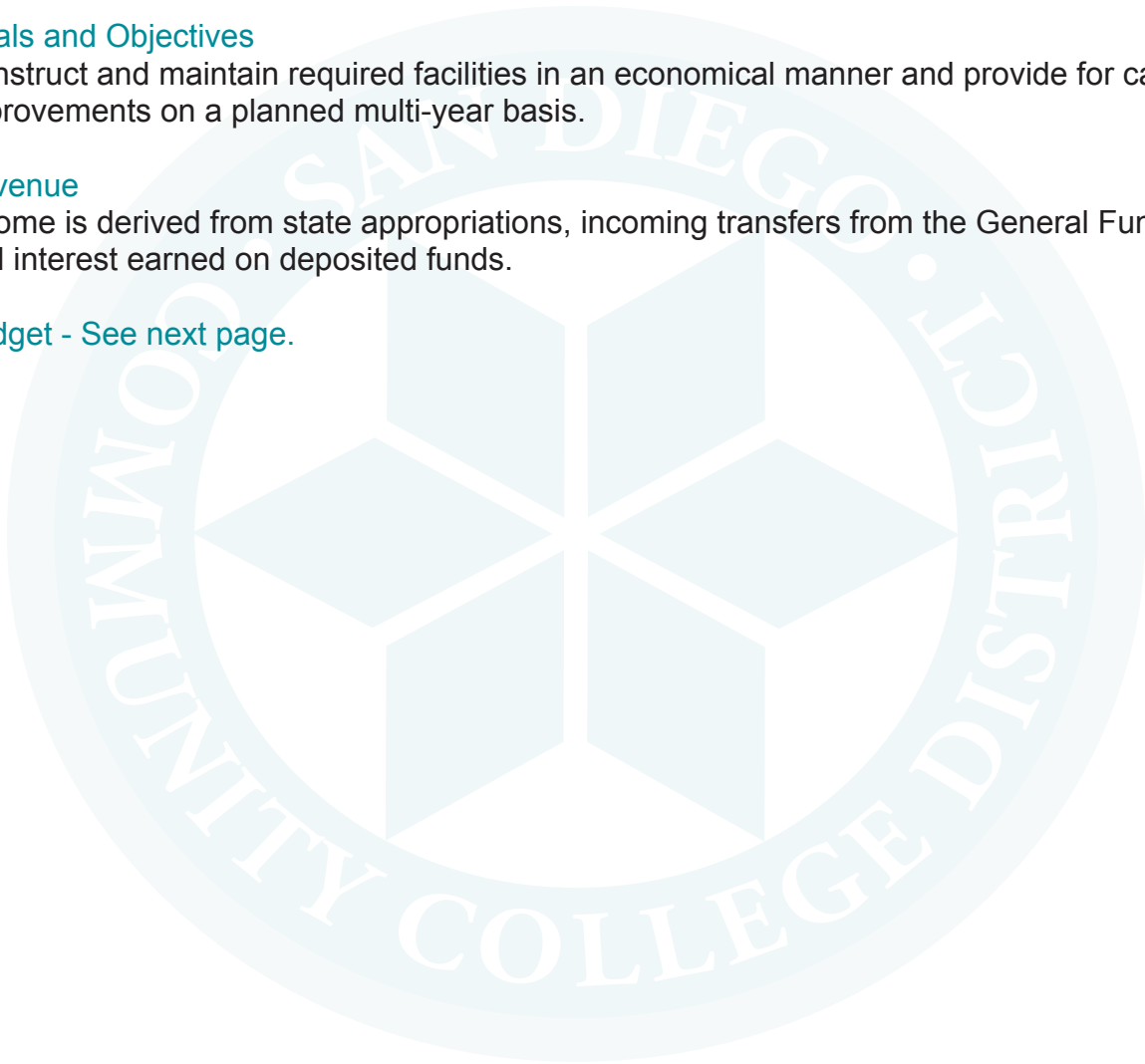
### Goals and Objectives

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

### Revenue

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

Budget - See next page.





## CAPITAL PROJECTS FUND BUDGET

### BEGINNING BALANCE & INCOME

<b>Beginning Balance</b>	<b>\$ 18,904,135</b>
<b>State Schedule Maintenance</b>	<b>720,000</b>
<b>Interest</b>	<b>335,317</b>
<b>Rental and Lease</b>	<b>1,586,875</b>
<b>Interfund Transfer In from GFU</b>	<b>3,369,574</b>
<b>Intrafund Transfer In</b>	<b>342,657</b>

<b>TOTAL SOURCE</b>	<b>\$ 25,258,558</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
<b>Scheduled Maintenance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,222,284	\$ 2,222,284
<b>New Construction (1)</b>	0	0	0	0	10,892,902	10,892,902
<b>Local Projects (2)</b>	883,645	432,332	293,185	84,163	8,034,906	9,728,231
<b>Redevelopment</b>	0	0	0	0	1,960,530	1,960,530
<b>Operating Costs</b>	0	0	0	0	111,954	111,954
<b>Intrafund Transfer Out</b>	0	0	0	0	342,657	342,657
<b>TOTAL USES</b>	<b>\$ 883,645</b>	<b>\$ 432,332</b>	<b>\$ 293,185</b>	<b>\$ 84,163</b>	<b>\$ 23,565,233</b>	<b>\$ 25,258,558</b>

(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.

## PROPOSITION “S” FUND

### Description

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

### Goals and Objectives

To construct classrooms, computer science, technology, 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

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

In 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 Prop 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 INCOME

Beginning Balance	\$ 8,499,727
Interest	89,345

<b>TOTAL SOURCES</b>	<b>\$ 8,589,072</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "S" Fund
<b>Expenditures &amp; Reserves</b>						
Building Renovation	\$ 0	\$ 116,832	\$ 0	\$ 0	\$ 0	\$ 116,832
New Construction	2,754,111	0	1,256,875	0	0	4,010,986
IT	0	0	0	0	4,451,254	4,451,254
Reserves	0	0	0	0	0	10,000
<b>TOTAL USES</b>	<b>\$ 2,754,111</b>	<b>\$ 116,832</b>	<b>\$ 1,256,875</b>	<b>\$ 0</b>	<b>\$ 4,451,254</b>	<b>\$ 8,589,072</b>

### Projects by Campus

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

## PROPOSITION “N” FUND

### Description

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

### Goals and Objectives

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

### Revenue

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

In 2012, the District refunded approximately \$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 Prop 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 INCOME

Beginning Balance	\$ 24,040,008
Interest	214,551

<b>TOTAL SOURCES</b>	<b>\$ 24,254,559</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures and Reserves</b>						
Building Renovation	\$ 1,242,045	\$ 0	\$ 275,180	\$ 0	\$ 0	\$ 1,517,225
Building Renovation/New Const.	0	0	163,379	13,370	0	176,749
New Construction	100,000	2,009,504	5,314,964	0	0	7,424,468
Infrastructure	266,156	5,895,682	3,010,754	0	0	9,172,592
Program Management	0	0	0	0	4,674,307	4,674,307
Reserves	0	0	0	0	0	1,289,218
<b>TOTAL USES</b>	<b>\$ 1,608,201</b>	<b>\$ 7,905,186</b>	<b>\$ 8,764,277</b>	<b>\$ 13,370</b>	<b>\$ 4,674,307</b>	<b>\$ 24,254,559</b>

### Projects by Campus

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

## ENTERPRISE FUNDS (ABS0)

### Description

The Enterprise Funds are established in accordance with the California Community College's Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a business unit. Proprietary in nature, the total costs of providing goods and services for Bookstore and Food Service operations are administered as the Auxiliary Business Service Organization (ABS0). This fund is used to account for operations of the Bookstore and Food Service unit.

### Goals and Objectives

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

### Revenue

Revenue is primarily derived from bookstore and cafeteria sales.

### Budget

	Bookstore	Food Service	Total Enterprise Funds
<b>Income</b>			
Sales	\$ 12,306,918	7,372,230	\$ 19,679,148
Interest/Other Income	141,032	391,320	532,352
<b>TOTAL INCOME</b>	<b>\$ 12,447,950</b>	<b>7,763,550</b>	<b>20,211,500</b>
<b>Expenditures</b>			
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
<b>EXPENDITURES</b>	<b>12,447,950</b>	<b>7,763,550</b>	<b>20,211,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,447,950</b>	<b>\$ 7,763,550</b>	<b>\$ 20,211,500</b>

## ENTERPRISE FUNDS (ABSO) EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Regular	4,926,813	23.87	4,921,813	22.52	5,028,099	23.67
Non-Instructional Salaries Other	965,337	4.68	965,337	4.42	916,892	4.32
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,892,150</b>	<b>28.55</b>	<b>5,887,150</b>	<b>26.93</b>	<b>5,944,991</b>	<b>27.99</b>
Employee Benefits	2,561,115	12.41	2,561,115	11.72	2,327,063	10.95
Supplies and Materials	10,101,736	48.95	10,622,254	48.59	11,135,804	52.42
Other Operating Expenses	1,741,649	8.44	1,816,131	8.31	1,414,445	6.66
Capital Outlay	341,000	1.65	401,150	1.84	420,000	1.98
Intrafund Transfers Out	0	0.00	571,217	2.61	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>14,745,500</b>	<b>71.45</b>	<b>15,971,867</b>	<b>73.07</b>	<b>15,297,312</b>	<b>72.01</b>
<b>TOTAL BUDGET</b>	<b>20,637,650</b>	<b>100</b>	<b>21,859,017</b>	<b>100</b>	<b>21,242,303</b>	<b>100</b>

## OTHER ENTERPRISE FUNDS

### Description

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

### Goals and Objectives

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

### Revenue

Revenue is primarily derived from advertising and membership subscriptions.

### Budget

	<b>KSDS Radio Station</b>
<b>REVENUE</b>	
Sales	\$ 895,803
Interfund Transfer In from GFU	135,000
<b>TOTAL INCOME</b>	<b>\$ 1,030,803</b>
<b>Expenditures</b>	<b>\$ 1,030,803</b>
<b>TOTAL EXPENDITURES/RESERVES</b>	<b>\$ 1,030,803</b>



## INTERNAL SERVICES FUND

### Description

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

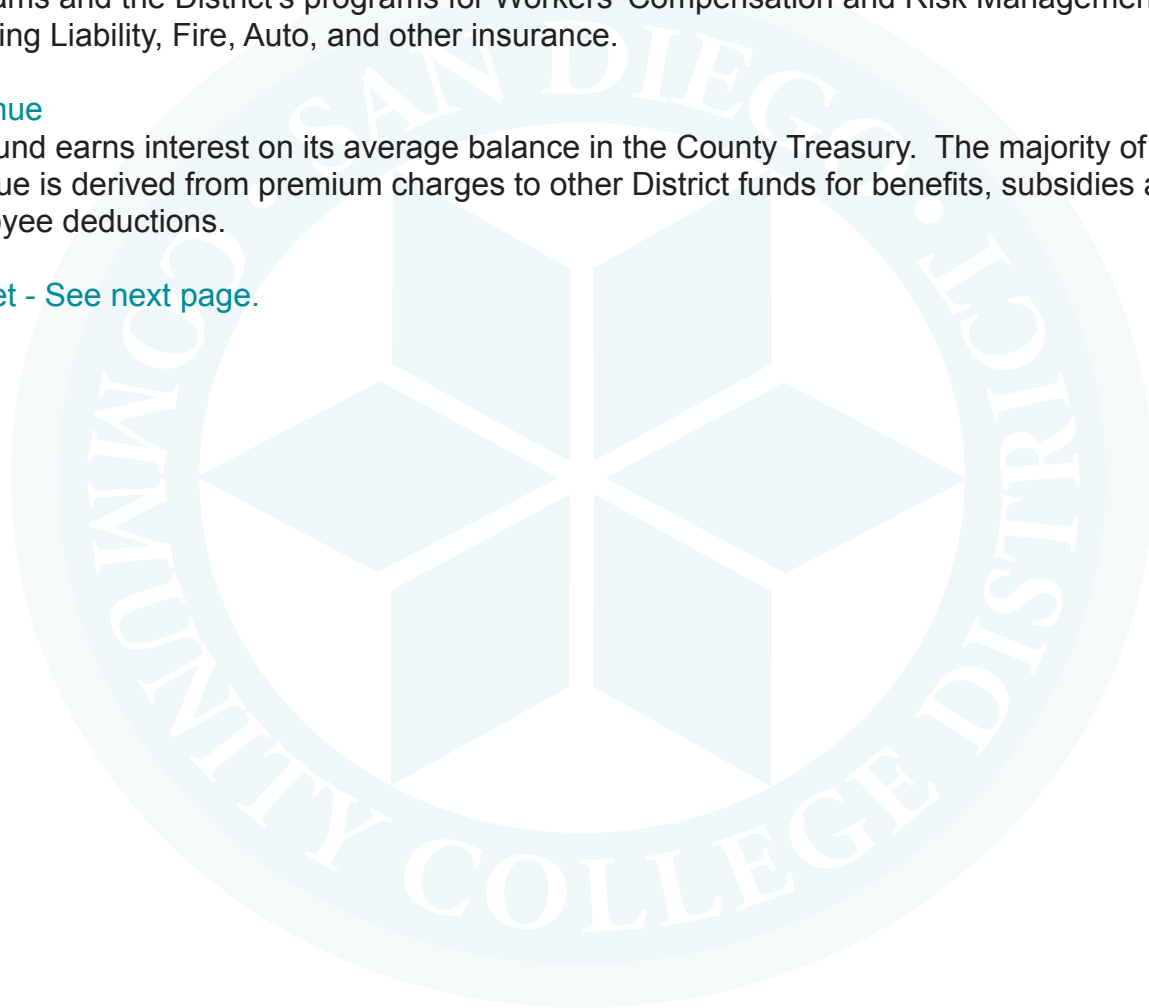
### Goals and Objectives

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 benefits, 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 Fund
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 716,596	\$ 12,196,852	\$ 3,146,380	\$ 545,285	\$ 2,001,516	\$ 17,400	\$ 18,624,029
Interest Revenue	5,100	86,900	15,600	5,200	18,762	0	131,562
District Share/Support, Payroll	41,160,000	5,194,670	0	0	0	0	46,354,670
Employee/Retiree Share	3,500,000	0	0	0	0	0	3,500,000
GFU/GFR Offset	(41,160,000)	(5,194,670)	(760,000)	(228,588)	(1,492,557)	0	(48,835,815)
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	0	37,500	760,000	220,913	1,492,557	554,700	3,065,670
<b>TOTAL SOURCES</b>	<b>\$ 4,221,696</b>	<b>\$ 12,321,252</b>	<b>\$ 3,161,980</b>	<b>\$ 550,485</b>	<b>\$ 2,020,278</b>	<b>\$ 572,100</b>	<b>\$ 22,847,791</b>
<b>Expenditures and Reserves</b>							
Claims Paid/Legal Settlement/Expense	\$ 0	\$ 1,775,875	\$ 760,000	\$ 0	\$ 0	\$ 537,300	\$ 3,073,175
Premium Payment	44,650,800	494,454	0	228,588	1,492,557	0	46,866,399
GFU/GFR Offset	(41,160,000)	(5,194,670)	(760,000)	(228,588)	(1,492,557)	0	(48,835,815)
Reserves	730,896	15,245,593	3,161,980	550,485	2,020,278	34,800	21,744,032
<b>TOTAL USES</b>	<b>\$ 4,221,696</b>	<b>\$ 12,321,252</b>	<b>\$ 3,161,980</b>	<b>\$ 550,485</b>	<b>\$ 2,020,278</b>	<b>\$ 572,100</b>	<b>\$ 22,847,791</b>

# ASSOCIATED STUDENTS FUND EXPENSES

## Description

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

## Goals and Objectives

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

## Revenues

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

## Budget

The 2019-2020 Tentative Budget for all sites is shown below. AS budgets are developed and approved by AS official representatives, maintained by campus personnel, monitored by the District’s Business and Technology Services Division and subject to audit by the District’s contracted independent auditors.

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Salaries Other	52,514	12.82	44,486	10.86	39,229	9.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>52,514</b>	<b>12.82</b>	<b>44,486</b>	<b>10.86</b>	<b>39,229</b>	<b>9.49</b>
Employee Benefits	5,595	1.37	5,134	1.25	5,756	1.39
Supplies and Materials	13,029	3.18	17,029	4.16	29,127	7.05
Other Operating Expenses	126,762	30.94	145,251	35.45	152,195	36.82
Capital Outlay	14,500	3.54	14,500	3.54	22,000	5.32
Contingencies	197,285	48.16	183,285	44.74	165,094	39.94
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>357,171</b>	<b>87.18</b>	<b>365,199</b>	<b>89.14</b>	<b>374,172</b>	<b>90.51</b>
<b>TOTAL BUDGET</b>	<b>409,685</b>	<b>100</b>	<b>409,685</b>	<b>100</b>	<b>413,401</b>	<b>100</b>

OTHER FUNDS  
ASSOCIATED  
STUDENTS

## ASSOCIATED STUDENTS FUND BUDGET

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 92,878	\$ 128,322	\$ 50,139	\$ 19,518	\$ 290,857
Local/Interest Revenue	2,937	6,050	3,000	4,275	16,262
Interfund Transfer In from GFU	30,364	44,860	26,058	5,000	106,282
<b>TOTAL SOURCES</b>	<b>\$ 126,179</b>	<b>\$ 179,232</b>	<b>\$ 79,197</b>	<b>\$ 28,793</b>	<b>\$ 413,401</b>
<b>Expenditures and Reserves</b>					
Non-Academic Salaries	\$ 21,429	\$ 7,000	\$ 10,800	\$ 0	\$ 39,229
Employee Benefits	4,500	500	756	0	5,756
Supplies and Materials	10,000	4,000	10,000	5,127	29,127
Special Activities	30,000	65,000	40,000	17,195	152,195
Capital Outlay	20,000	500	0	1,500	22,000
Reserves	40,250	102,232	17,641	4,971	165,094
<b>TOTAL USES</b>	<b>126,179</b>	<b>179,232</b>	<b>79,197</b>	<b>28,793</b>	<b>413,401</b>

# STUDENT REPRESENTATION FEE TRUST FUND EXPENSES

## Description

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

## Goals and Objectives

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

## Revenues

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

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Supplies and Materials	18,588	7.07	18,588	7.07	18,587	7.14
Other Operating Expenses	111,836	42.54	111,836	42.54	125,000	48.01
Capital Outlay	25,000	9.51	25,000	9.51	35,000	13.44
Contingencies	107,484	40.88	107,484	40.88	81,757	31.40
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>262,908</b>	<b>100</b>	<b>262,908</b>	<b>100</b>	<b>260,344</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>262,908</b>	<b>100</b>	<b>262,908</b>	<b>100</b>	<b>260,344</b>	<b>100</b>

OTHER FUNDS  
STUDENT REPRESENTATION  
FEE TRUST

## STUDENT REPRESENTATION FEE TRUST FUND BUDGET

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 31,205	\$ 24,784	\$ 115,673	\$ 171,662
Local/Interest Revenue	18,382	46,300	24,000	88,682
<b>TOTAL SOURCES</b>	<b>\$ 49,587</b>	<b>\$ 71,084</b>	<b>\$ 139,673</b>	<b>\$ 260,344</b>
<b>Expenditures and Reserves</b>				
Supplies and Materials	\$ 14,587	\$ 0	\$ 4,000	\$ 18,587
Other Operating Expenses	15,000	60,000	50,000	125,000
Capital Outlay	20,000	0	15,000	35,000
Reserves	0	11,084	70,673	81,757
<b>TOTAL USES</b>	<b>\$ 49,587</b>	<b>\$ 71,084</b>	<b>\$ 139,673</b>	<b>\$ 260,344</b>

## STUDENT FINANCIAL AID FUND

### Description

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

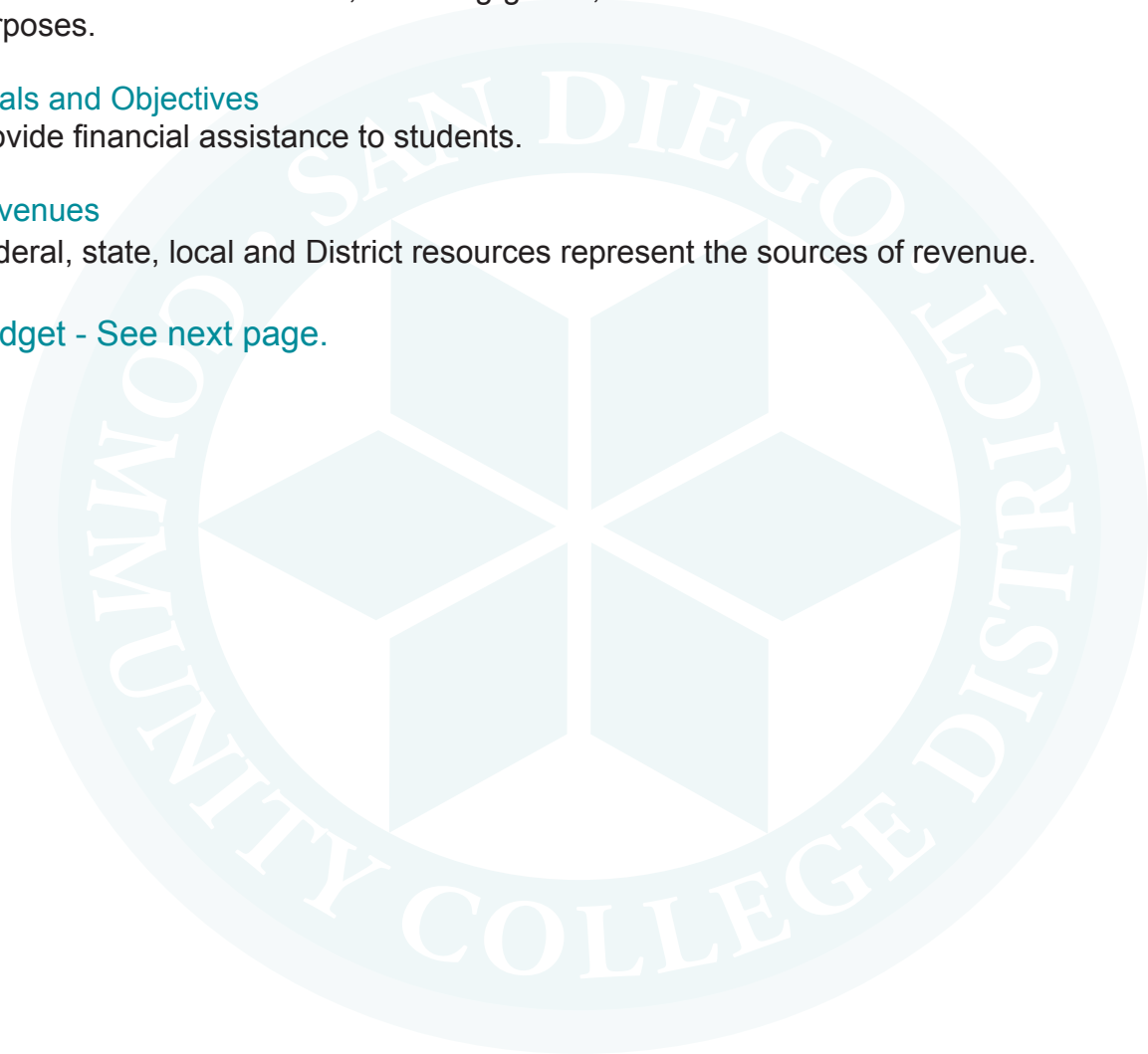
### Goals and Objectives

Provide financial assistance to students.

### Revenues

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

Budget - See next page.



## STUDENT FINANCIAL AID FUND BUDGET

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
<b>Federal Grants/Loans</b>				
Pell Grants	\$ 17,920,000	\$ 17,530,000	\$ 11,150,000	\$ 46,600,000
Supplemental Educational Opportunity Grants	554,162	550,085	246,550	1,350,797
William D. Ford Direct Loan program	1,180,000	1,050,000	615,000	2,845,000
AmeriCorps	13,000	21,200	3,500	37,700
Alternative Loan	207,000	600,000	130,000	937,000
Osher	82,500	25,300	19,800	127,600
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>19,956,662</b>	<b>19,776,585</b>	<b>12,164,850</b>	<b>51,898,097</b>
<b>State Grants</b>				
Extended Opportunity Program and Services	81,584	0	0	81,584
Co-operative Agencies Reserved for Education	14,400	12,845	10,000	37,245
CA Student Aid Commission-Cal Grant B and C	2,000,000	1,650,000	979,000	4,629,000
CA Student Aid Commission-Baccalaureate Program	0	2,200	0	2,200
Cooperating Agencies Foster Youth Educational Support (NextUp)	21,000	50,000	40,603	111,603
Student Success Completion Grant	1,061,500	978,539	600,504	2,640,543
<b>TOTAL STATE GRANTS</b>	<b>3,178,484</b>	<b>2,693,584</b>	<b>1,630,107</b>	<b>7,502,175</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>23,135,146</b>	<b>22,470,169</b>	<b>13,794,957</b>	<b>59,400,272</b>
Interfund Transfers	27,708	27,504	12,327	67,539
<b>TOTAL</b>	<b>\$ 23,162,854</b>	<b>\$ 22,497,673</b>	<b>\$ 13,807,284</b>	<b>\$ 59,467,811</b>



# SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

## 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. Scholarships are processed through the District’s Business and Technology Services Division. Loans to students are processed through each campus’ Student Affairs Office.

## Revenues

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

## Budget

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

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Student Financial Aid	11,407	16.70	11,407	16.70	12,116	16.86
Contingencies	56,896	83.30	56,896	83.30	59,751	83.14
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>68,303</b>	<b>100</b>	<b>68,303</b>	<b>100</b>	<b>71,867</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>68,303</b>	<b>100</b>	<b>68,303</b>	<b>100</b>	<b>71,867</b>	<b>100</b>

OTHER FUNDS  
SCHOLARSHIP  
& LOAN TRUST

## SCHOLARSHIP AND LOAN TRUST FUND BUDGET

	City EOPS Emergency Loan	City Emergency Loan	Raymond Farmer	Total Scholarship and Loan Fund
<b>Beginning Balance and Income</b>				
Beginning Balance	\$ 25,000	\$ 10,907	\$ 33,051	\$ 68,958
Local/Interest Revenue	0	1,209	1,700	2,909
<b>TOTAL SOURCES</b>	<b>\$ 25,000</b>	<b>\$ 12,116</b>	<b>\$ 34,751</b>	<b>\$ 71,867</b>
<b>Expenditures and Reserves</b>				
Student Loans	\$ 0	\$ 12,116	\$ 0	\$ 12,116
Reserves	25,000	0	34,751	59,751
<b>TOTAL USES</b>	<b>\$ 25,000</b>	<b>\$ 12,116</b>	<b>\$ 34,751</b>	<b>\$ 71,867</b>

## TRUST AND AGENCY FUNDS

### Description

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

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

### Goals and Objectives

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

### Revenue

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

Budget - See next page.

## TRUST AND AGENCY FUNDS EXPENSES

Comparison of 2018-2019 Budget to 2019-2020 Tentative Budget

	2018-19 Total Budget Adopted \$	PCT Total %	2018-19 Total Budget Adjusted \$	PCT Total %	2019-20 Total Budget Tentative \$	PCT Total %
Non-Instructional Other	5,000	0.26	5,000	0.26	5,000	0.25
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,000</b>	<b>0.26</b>	<b>5,000</b>	<b>0.26</b>	<b>5,000</b>	<b>0.25</b>
Non-Instructional Salaries Other	3,000	0.15	3,000	0.15	3,000	0.15
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,000</b>	<b>0.15</b>	<b>3,000</b>	<b>0.15</b>	<b>3,000</b>	<b>0.15</b>
Employee Benefits	800	0.04	800	0.04	800	0.04
Supplies and Materials	191,703	9.82	191,703	9.82	185,113	9.41
Other Operating Expenses	767,829	39.33	765,846	39.23	752,879	38.25
Capital Outlay	195,585	10.02	197,568	10.12	201,471	10.24
Contingencies	788,314	40.38	788,314	40.38	819,865	41.66
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,944,231</b>	<b>99.59</b>	<b>1,944,231</b>	<b>99.59</b>	<b>1,960,128</b>	<b>99.59</b>
<b>TOTAL BUDGET</b>	<b>1,952,231</b>	<b>100</b>	<b>1,952,231</b>	<b>100</b>	<b>1,968,128</b>	<b>100</b>

## TRUST AND AGENCY FUNDS BUDGET

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 23,908	\$ 19,191	\$ 108,596	\$ 944,036	\$ 196,455	\$ 1,292,186
Interest Revenue	0	0	2,400	635	3	3,038
Other Local Revenue	16,000	0	0	545,204	111,700	672,904
<b>TOTAL SOURCES</b>	<b>\$ 39,908</b>	<b>\$ 19,191</b>	<b>\$ 110,996</b>	<b>\$ 1,489,875</b>	<b>\$ 308,158</b>	<b>\$ 1,968,128</b>
<b>Expenditures and Reserves</b>						
Academic Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,000
Non-Academic Salaries	0	0	0	0	3,000	3,000
Employee Benefits	0	0	0	0	800	800
Supplies and Materials	2,999	2,000	0	165,000	15,114	185,113
Other Operating Expenses	36,909	0	0	484,651	231,319	752,879
Capital Outlay	0	17,191	110,996	22,284	51,000	201,471
Reserves	0	0	0	817,940	1,925	819,865
<b>TOTAL USES</b>	<b>\$ 39,908</b>	<b>\$ 19,191</b>	<b>\$ 110,996</b>	<b>\$ 1,489,875</b>	<b>\$ 308,158</b>	<b>\$ 1,968,128</b>

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# RETIREE HEALTH BENEFIT TRUST FUND

## 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 and 45. GASB 74 is for the OPEB plan and is effective for plan fiscal years beginning after June 15, 2016. GASB 75 is for employers that sponsor OPEB plans and is effective for employer fiscal years beginning after June 15, 2017.

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

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 July 2019.

## 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.

## Revenue

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

	Budget
<b>Trust Balance/Income</b>	
Market Value @ 07/01/2018	\$ 20,293,344
Market Value @ 04/30/2019	21,302,854
<b>Change in Market Value</b>	<b>\$ 1,009,509</b>
<b>% Change in Market Value</b>	<b>5%</b>
<b>Expenditures</b>	
Other Operating Expenses	\$ 9,172
Restricted Reserves	21,293,682
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,302,854</b>

OTHER FUNDS  
RETIREE HEALTH  
BENEFIT TRUST

**RESOLUTION FORM**

**RESOLUTION OF GOVERNING BOARD OF SAN DIEGO DISTRICT REQUESTING TEMPORARY TRANSFER OF FUNDS**

County Office Use Only		
Date of Transfer	Amount of Transfer	Available Transfer
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

On motion of member \_\_\_\_\_, second by member \_\_\_\_\_

the following resolution is adopted:

WHEREAS, the California Constitution, Article XVI, Section 6 and Education Code section 42620 or 85220 provide that the Treasurer of the County shall have the power and it shall be his duty to make such temporary transfer from the funds in his custody as may be necessary to provide funds for meeting the obligations incurred for maintenance purposes by any district whose funds are in his custody and are paid out solely through his office; such temporary transfer of funds shall be made only upon resolution adopted by the governing board of the County to make such temporary transfer; such temporary transfer of funds shall not exceed 85% of taxes accruing to the district, shall not be made prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year, and shall be replaced from the taxes accruing to such district before any other obligation of the district is met from such taxes and

WHEREAS, on June 13, 2019 the governing board will:

- Adopt a tentative budget (community college only)
- Adopt a final budget
- Adopt a revised final budget (school district only)

for this district for the fiscal year 2019-2020 pursuant to the provisions of the Education Code sections 42100 or 85000 et seq., and taxes accruing to the district for said fiscal year are estimated to be \$115,725,796 and

WHEREAS, taxes accrued to this district during the 2019-2020 fiscal year were \$ 115,725,796 and

WHEREAS, it is necessary to provide funds for meeting obligations incurred for maintenance purposes by this district; AND NOW THEREFORE

IT IS RESOLVED AND ORDERED pursuant to the provisions of the California Constitution, Article XVI, Section 6, and Education Code section 42620 or 85220 as follows:

1. The Board of Supervisors of the County of San Diego is requested to direct the

Treasurer of the County of San Diego to make a temporary transfer from the funds in his custody to this district during the 2019-2020 fiscal year to meet obligations incurred for maintenance purposes in the amount of.

(a) \$ 16,722,378 for the period from July 1 until August 31 not to exceed 17% of the authorized limit.

(b) \$ 98,366,927 after August 31 but not to exceed a total of 85% of taxes accruing to the district. This amount represents the total available temporary transfer approved by the governing board for the 2019-2020 fiscal year inclusive of the 17% shown in (a) above.

- 2. If directed by the Board of Supervisors, funds will be transferred to this district by the Treasurer of the County of San Diego in sums as requested by the District Superintendent and certified by him/her to be necessary to provide funds for meeting the obligations incurred for maintenance purposes by the district not to exceed the maximum amount herein specified, provided the Treasurer determines that funds in his custody are available for such transfers.
- 3. The Clerk/Secretary of this Board is directed to file a copy of this resolution with the Board of Supervisors, the County Superintendent of Schools, the County Auditor and Controller, and the County Treasurer-Tax Collector.

**PASSED AND ADOPTED** by the Governing Board of the \_\_\_\_\_ District, County of San Diego, State of California, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**STATE OF CALIFORNIA)  
COUNTY OF SAN DIEGO)**

I, \_\_\_\_\_, Clerk/Secretary of the Governing Board of the \_\_\_\_\_ District, County of San Diego, State of California, do hereby certify that the foregoing is a true copy of a resolution adopted by said Board at a meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk/Secretary of the Governing Board



**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
FISCAL YEAR 2019-20**

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
DATE: **JUNE 13, 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	40,297.13	
3. 2019-20 Population change factor	<u>.9311</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>\$284,625,291</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>\$284,625,291</u>

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

A. State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		<u>\$130,658,202</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>675,076</u>
C. Local Property taxes		<u>114,900,023</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		< _____ >
H. 2019-20 Appropriations Subject to Limit		<u>\$247,533,301</u>



# 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](http://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](http://www.sdce.edu)



### SAN DIEGO MESA COLLEGE

7250 Mesa College Drive  
San Diego, CA 92111-4998  
619-388-2600  
[www.sdmesa.edu](http://www.sdmesa.edu)

### 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  
619-388-1800



### SAN DIEGO MIRAMAR COLLEGE

10440 Black Mountain Road  
San Diego, CA 92126-2999  
619-388-7800  
[www.sdmiramar.edu](http://www.sdmiramar.edu)

### 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  
619-388-1873