



**SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT**

**SAN DIEGO  
CITY COLLEGE**

**SAN DIEGO  
MIRAMAR  
COLLEGE**

**SAN DIEGO  
MESA COLLEGE**

**SAN DIEGO  
CONTINUING  
EDUCATION**

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## **2018 - 2019 TENTATIVE BUDGET**

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



**SAN DIEGO  
COMMUNITY COLLEGE  
DISTRICT**

## BOARD OF TRUSTEES

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President

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Executive Vice President

**MARY GRAHAM**  
Vice President  
for Institutional Effectiveness

**RICH GROSCH**  
Vice President  
for Educational Collaboration

**PETER ZSCHIESCHE**  
Vice President  
for Community Development

## ADMINISTRATION

**DR. CONSTANCE M. CARROLL**  
Chancellor

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

## COLLEGE ADMINISTRATORS

**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

## BUDGET PLANNING & DEVELOPMENT COUNCIL (as of 2017-2018)

Berta Harris  
Academic Senate Representative | City College

Kimberly Perigo  
Academic Senate President | Mesa College

Laura Murphy  
Academic Senate President | Miramar College

Caron Lieber  
Academic Senate Representative | Continuing Education

Terrie Hubbard  
Classified Senate President | Miramar College

Jim Mahler  
AFT Guild President

Seher Awan  
Vice President, Administrative Services | City College

David Fierro  
Vice President, Administrative Services Representative | 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

Charles W. Rogers  
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

CHANCELLOR'S  
MESSAGE

June 7, 2018

## CHANCELLOR'S MESSAGE

The San Diego Community College District's Tentative Budget for 2018-19 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, classified professionals, and student leadership at the Colleges, Continuing Education, and the District Office.

The District's Tentative Budget for 2018-19 has been developed based upon the Governor's May Revision budget, released on May 11, 2018, which represented a revision to his initial state budget proposal of January 10, 2018. Governor Brown's revised state budget continued to maintain an emphasis on two major community college initiatives – a new “fully-online” community college focused on innovations in online learning, and a new “student-focused” funding formula. The May Revision reflects a modest FTES growth allocation that builds upon the increases in funding included in the governor's original budget proposal for community colleges in 2018-19.

With regard to a new funding formula, the governor's 2018-19 May Revision included adjustments to general apportionment funding for community colleges by providing \$175 million to support the transition to a new funding formula; \$173 million for a 2.71 percent cost of living adjustment (COLA); \$60 million to fund 1% enrollment growth; and \$104 million in discretionary resources. The Governor's May Revision also included \$100 million in one-time funding and \$20 million ongoing funding for the creation of a new statewide online college. However, with the exception of COLA, the apportionment funding in the Governor's May Revision would be used to fund community colleges based upon a new model that provides 60% of funding based on FTES (full-time equivalent students) enrollment, with the remaining 40% of funding split 20% each between specific performance outcomes and improvements in serving high-needs students (as compared to the current model, which is 100% based on FTES enrollment funding). At the time of this message, details regarding these funding categories were still being discussed.

The May Revision provides \$143.5 million systemwide in one-time funding for deferred/scheduled maintenance projects to allow community colleges districts to address much-needed facilities improvements and replacement of instructional equipment. The Revision also includes \$46 million to fund the first year of California College Promise programs throughout the system; \$5 million in one-time funding in support of Open Educational Resources to reduce students' textbook costs; and \$20 million in one-time funds for equity-related awards. How the funds for these three initiatives will be distributed is unknown at this time. In addition to

the funding change, the Revision recommends consolidation of three categorical programs: Student Success and Support Programs (SSSP), Basic Skills, and Student Equity. It has been challenging for all 72 districts to develop budgets for 2018-19 because it is unknown whether community colleges will be funded under the existing apportionment funding model or a new funding model will be implemented as of July 1, 2018. Therefore, at this time, the only assurance any district has of receiving new funding in 2018-19 is its proportional share of the \$173 million for the 2.71% COLA and a proportional share of the \$143 million in one-time funding for deferred/scheduled maintenance and replacement of instructional equipment.

In accordance with the annual California budget development process, both 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 proposed budget and developed its own projections of state revenues to be realized during 2018-19. As in years past, the LAO and Department of Finance have different opinions regarding whether current-year revenue increases will carry forward into 2018-19. The Senate and Assembly Budget subcommittees have already taken action, including rejecting the implementation of the proposed new funding formula in 2018-19, to allow for further study and a more transparent and inclusive analysis. It is anticipated that the final state budget will be signed by the governor on or before the June 30 deadline.

In addition to constituents' concerns about a lack of transparency and multi-year projections related to the proposed new funding formula, discussions about a new funding formula have been exacerbated by the fact that, of the 72 community college districts in the system, 32 are experiencing declining enrollment and 18 have not recovered from past enrollment declines, which indicates that many districts are expecting that they will need to make significant budget reductions in 2018-19. Fortunately, the SDCCD is not one of these districts. However, with no assurance of enrollment growth funding or additional base allocation funding, the District has developed a 2018-19 Tentative Budget that only includes COLA funding, projected to be approximately \$6 million, and its proportional share of one-time funding for deferred/scheduled maintenance and replacement of instructional equipment, estimated to be approximately \$5 million.

In his release of the final May Revision of his tenure, Governor Brown continued to urge institutions to heed his advice regarding the need to spend funds cautiously, predicting that the state will inevitably face an economic downturn. He also 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 increase each year over the next four or five years. The SDCCD has been at the forefront of the California Community College system, having addressed these long-term obligations by setting aside funding in an irrevocable trust for employee health benefits for eligible post-employment retirees and, most recently, in collaboration with employee labor groups, a Board of Trustees-established designated reserve 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 that anticipates 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. However, I am concerned about the ambiguity pertaining to the 2018-19 budget at this late stage in the year. I will continue, along with the Board of Trustees and many others throughout the District, to advocate for improvements to funding student enrollment and success.

As in years past, the state budget process remains fluid and more should be known by September 13, 2018, when the SDCCD's Board of Trustees will address the District's Adopted Budget for 2018-19. The Tentative Budget presented for the Board's approval is a balanced budget, as required by law, and uses the anticipated 2018-19 beginning unrestricted fund balance and reserves. Therefore, I am pleased to recommend the adoption of the Tentative Budget for 2018-19 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 2018-2019 Tentative Budget of \$713 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2018-2019 Tentative Budget is approximately \$13.5 million less than the 2017-2018 Adopted Budget. This is primarily due to the net increases of \$14.0 and \$11.4 million in the General Fund Unrestricted and Restricted respectively. With regards to the other funds there were increases of \$15.7 million in the Student Financial Aid fund, \$3.3 million in the Internal Services Fund, \$3.9 million in the Enterprise Fund, and \$1.1 million on the Retiree Benefit Trust Fund. Additionally there were net decreases of: \$3.6 million in the Capital Outlay Project Fund, and \$59.3 million in the Proposition S & N. It should be noted that included in the Restricted Funds are only those programs that have been identified for continued funding in 2018-2019. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2018-2019 year progresses. The table below provides a summary of these funds in comparison with the 2017-2018 Adopted Budget.

	2017-18 Total Budget Adopted	2018-19 Total Budget Tentative	Changes Over\Under
<b>General Funds</b>			
General Fund Unrestricted	310,563,242	324,561,219	13,997,977
General Fund Restricted	124,408,032	135,823,082	11,415,050
<b>Total General Funds</b>	<b>434,971,274</b>	<b>460,384,301</b>	<b>25,413,027</b>
<b>Other Funds</b>			
Child Development Fund	2,065,327	2,403,469	338,142
Other Special Revenue Fund	1,883,932	1,593,392	(290,540)
Capital Outlay Projects Fund	34,746,709	31,129,915	(3,616,794)
Associated Students	409,653	419,823	10,170
Student Financial Aid	68,711,034	84,452,180	15,741,146
Trust and Agency	2,347,005	2,147,948	(199,057)
Student Representation Fee	227,313	246,387	19,074
Scholarship/Loan	76,681	72,454	(4,227)
Internal Services	15,025,228	18,323,659	3,298,431
Proposition S Fund	17,714,649	16,167,599	(1,547,050)
Proposition N Fund	112,357,688	54,564,265	(57,793,423)
Enterprise Funds	17,293,114	21,253,500	3,960,386
Retiree Benefit Trust	18,970,480	20,091,634	1,121,154
<b>Total Other Funds</b>	<b>291,828,813</b>	<b>252,866,225</b>	<b>(38,962,588)</b>
<b>Grand Totals</b>	<b>726,800,087</b>	<b>713,250,526</b>	<b>(13,549,561)</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	25,388,781	58,465,060	1,281,049	1,057,391	21,439,896	1,377,506	162,387	70,954	20,091,634	284,199	0	14,682,484	15,945,882	54,310,266	0	<b>214,557,489</b>
Revenue	263,561,396	71,807,543	997,420	536,001	4,913,819	770,442	84,000	1,500	0	23,435	84,452,180	3,633,500	221,717	253,999	20,118,500	<b>451,375,452</b>
Incoming Transfers	35,611,042	5,550,479	125,000	0	4,776,200	0	0	0	0	112,189	0	7,675	0	0	1,135,000	<b>47,317,585</b>
<b>Income Total</b>	<b>324,561,219</b>	<b>135,823,082</b>	<b>2,403,469</b>	<b>1,593,392</b>	<b>31,129,915</b>	<b>2,147,948</b>	<b>246,387</b>	<b>72,454</b>	<b>20,091,634</b>	<b>419,823</b>	<b>84,452,180</b>	<b>18,323,659</b>	<b>16,167,599</b>	<b>54,564,265</b>	<b>21,253,500</b>	<b>713,250,526</b>
<b>Appropriations</b>																
Expenditures	285,632,263	101,943,031	2,299,973	1,593,392	30,792,258	1,232,278	144,199	15,677	1,000	197,523	84,384,169	761,605	15,013,500	54,564,265	20,253,500	<b>598,828,633</b>
Contingencies	34,783,676	3,429,016	0	0	0	915,670	102,188	56,777	20,090,634	222,300	0	6,349,948	1,154,099	0	0	<b>67,104,308</b>
Outgoing Transfers	4,145,280	30,451,035	103,496	0	337,657	0	0	0	0	0	68,011	11,212,106	0	0	1,000,000	<b>47,317,585</b>
<b>Total Appropriations</b>	<b>324,561,219</b>	<b>135,823,082</b>	<b>2,403,469</b>	<b>1,593,392</b>	<b>31,129,915</b>	<b>2,147,948</b>	<b>246,387</b>	<b>72,454</b>	<b>20,091,634</b>	<b>419,823</b>	<b>84,452,180</b>	<b>18,323,659</b>	<b>16,167,599</b>	<b>54,564,265</b>	<b>21,253,500</b>	<b>713,250,526</b>

## INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Unrestricted	24,398,936	General Fund Restricted	Transfer from Reserve
General Fund Unrestricted	11,212,106	Internal Services	Transfer from Reserve
General Fund Restricted	3,790,416	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	1,613,556	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	68,011	Student Financial Aid	Administrative Allowance
General Fund Restricted	78,496	Child Development Fund	Indirect Support earned from Child Dev. Grants
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
Capital Projects Fund	4,438,543	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	112,189	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Enterprise Funds	1,000,000	Enterprise Funds	Program Support
<b>Total Transfers</b>	<b>47,317,585</b>		

## GENERAL FUND UNRESTRICTED

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

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

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

## GENERAL FUND UNRESTRICTED REVENUES

### COMPARISON OF 2017-2018 BUDGETED REVENUE TO 2018-2019 TENTATIVE BUDGET

Revenue Source	2017-2018 Adopted Budget	2018-2019 Tentative Budget	Changes Over/ (Under)
<b>Apportionment</b>			
Basic Allocation	\$ 18,249,256	\$ 18,856,446	\$ 607,190
Credit FTES	181,095,744	183,273,656	2,177,912
Regular Non-Credit CDCP	32,631,786	33,852,326	1,220,540
Non-Credit FTES	6,371,061	6,423,728	52,667
<b>Total Base</b>	<b>238,347,847</b>	<b>242,406,156</b>	<b>4,058,309</b>
Base Increase	6,596,708	0	(6,596,708)
COLA	3,702,157	6,000,000	2,297,843
<b>Sub Total</b>	<b>248,646,712</b>	<b>248,406,156</b>	<b>(240,556)</b>
Lottery	6,457,142	6,457,142	0
Mandated Cost Reimbursement	1,238,356	1,238,356	0
Interest Revenue	500,000	500,000	0
Enrollment Fee (2% Waiver)	503,742	503,742	0
Non-Resident Tuition	5,400,000	5,400,000	0
Student Fees	206,000	206,000	0
Apprenticeship Allowance	255,000	250,000	(5,000)
Other Local Revenue	600,000	600,000	0
Intrafund from Restricted	21,367,509	35,611,042	14,243,533
<b>Total Revenue</b>	<b>285,174,461</b>	<b>299,172,438</b>	<b>13,997,977</b>
Beginning Balance	25,388,781	25,388,781	0
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 310,563,242</b>	<b>\$ 324,561,219</b>	<b>\$ 13,997,977</b>

GENERAL FUND  
UNRESTRICTED  
REVENUES

# GENERAL FUND UNRESTRICTED

## INTER AND INTRA FUND TRANSFERS

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
<b>Outgoing Transfer to General Fund Restricted for:</b>		<b>Transfer from General Fund Unrestricted to:</b>	
Federal Work Study	\$ 80,482	Child Development	\$ 100,000
Military Education Auxiliary	170,000	Internal Services / Sports Ins.	7,675
Districtwide Co-curricular	2,581,824	District Support Assoc. Students (1 & 2)	112,189
Hourglass Park - Miramar	292,721	Other Enterprise Fund (KSDS)	135,000
Hourglass Field House	310,877		
Hazardous Materials	202,500		
Hourglass Pool-Miramar	152,012		
<b>Total Intrafund Transfer Out</b>	<b>\$ 3,790,416</b>	<b>Total Interfund Transfer Out</b>	<b>\$ 354,864</b>

GENERAL FUND  
UNRESTRICTED  
INTER/INTRAFUND

(1) I.D. Card - City College = \$18,789 - Mesa College = \$27,123 - Miramar College = \$15,338- Continuing Ed. = \$0  
 (2) Vending - City College = \$14,092 - Mesa College = \$20,343 - Miramar College = \$11,504 - Continuing Ed = \$5,000

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## TOTAL GENERAL FUND UNRESTRICTED

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	41,517,966	13.37	41,517,966	13.37	43,782,603	13.49
Non-Instructional Contract	22,266,894	7.17	22,272,894	7.17	22,730,629	7.00
Instructional Other	42,018,359	13.53	42,209,032	13.59	43,221,667	13.32
Non-Instructional Other	1,547,537	0.50	1,564,764	0.50	1,546,108	0.48
<b>TOTAL ACADEMIC SALARIES</b>	<b>107,350,756</b>	<b>34.57</b>	<b>107,564,656</b>	<b>34.64</b>	<b>111,281,007</b>	<b>34.29</b>
Non-Instructional Regular	54,825,559	17.65	54,769,683	17.64	57,966,894	17.86
Instructional Aides Regular	7,049,644	2.27	6,954,338	2.24	7,171,593	2.21
Non-Instructional Salaries Other	1,677,575	0.54	1,812,638	0.58	1,837,786	0.57
Instructional Aides Other	1,219,034	0.39	1,299,110	0.42	1,257,847	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>64,771,812</b>	<b>20.86</b>	<b>64,835,769</b>	<b>20.88</b>	<b>68,234,120</b>	<b>21.02</b>
Employee Benefits	65,512,101	21.09	65,551,349	21.11	71,823,341	22.13
Supplies and Materials	4,270,119	1.37	4,297,452	1.38	4,804,051	1.48
Other Operating Expenses	25,547,343	8.23	28,500,227	9.18	26,144,005	8.06
Capital Outlay	3,115,305	1.00	2,883,307	0.93	3,344,439	1.03
Intrafund Transfers Out	3,223,663	1.04	3,295,332	1.06	3,790,416	1.17
Interfund Transfers Out	354,864	0.11	354,864	0.11	354,864	0.11
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
Contingencies	36,415,979	11.73	33,278,986	10.72	34,783,676	10.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>138,440,674</b>	<b>44.58</b>	<b>138,162,817</b>	<b>44.49</b>	<b>145,046,092</b>	<b>44.69</b>
<b>TOTAL BUDGET</b>	<b>310,563,242</b>	<b>100</b>	<b>310,563,242</b>	<b>100</b>	<b>324,561,219</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## TOTAL GENERAL FUND UNRESTRICTED

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	43,198,102	17.20	44,257,648	15.47	43,782,603	13.49
Non-Instructional Contract	18,543,198	7.38	19,568,506	6.84	22,730,629	7.00
Instructional Other	41,916,984	16.69	47,654,003	16.65	43,221,667	13.32
Non-Instructional Other	1,571,741	0.63	1,875,691	0.66	1,546,108	0.48
<b>TOTAL ACADEMIC SALARIES</b>	<b>105,230,025</b>	<b>41.89</b>	<b>113,355,848</b>	<b>39.61</b>	<b>111,281,007</b>	<b>34.29</b>
Non-Instructional Regular	48,492,101	19.30	51,642,457	18.05	57,966,894	17.86
Instructional Aides Regular	6,321,421	2.52	6,901,750	2.41	7,171,593	2.21
Non-Instructional Salaries Other	2,134,166	0.85	2,366,944	0.83	1,837,786	0.57
Instructional Aides Other	1,369,850	0.55	1,511,808	0.53	1,257,847	0.39
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>58,317,537</b>	<b>23.21</b>	<b>62,422,959</b>	<b>21.81</b>	<b>68,234,120</b>	<b>21.02</b>
Employee Benefits	57,002,119	22.69	65,724,681	22.97	71,823,341	22.13
Supplies and Materials	3,029,767	1.21	3,186,996	1.11	4,804,051	1.48
Other Operating Expenses	20,225,285	8.05	21,255,079	7.43	26,144,005	8.06
Capital Outlay	3,488,815	1.39	6,283,840	2.20	3,344,439	1.03
Intrafund Transfers Out	3,691,315	1.47	13,719,520	4.79	3,790,416	1.17
Interfund Transfers Out	234,972	0.09	222,468	0.08	354,864	0.11
Student Financial Aid	1,170	0.00	1,300	0.00	1,300	0.00
Contingencies	0	0.00	0	0.00	34,783,676	10.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>87,673,443</b>	<b>34.9</b>	<b>110,393,884</b>	<b>38.58</b>	<b>145,046,092</b>	<b>44.69</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>251,221,004</b>	<b>100</b>	<b>286,172,691</b>	<b>100</b>	<b>324,561,219</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## CITY COLLEGE

	2017-18		2017-18		2018-19	
	Total Budget	PCT	Total Budget	PCT	Total Budget	PCT
	Adopted	Total	Adjusted	Total	Tentative	Total
	\$	%	\$	%	\$	%
Instructional Contract	11,207,319	25.15	11,207,319	24.97	11,207,319	23.45
Non-Instructional Contract	5,134,600	11.52	5,140,600	11.45	5,140,600	10.75
Instructional Other	8,136,100	18.26	8,242,023	18.36	10,115,224	21.16
Non-Instructional Other	172,571	0.39	170,071	0.38	168,636	0.35
<b>TOTAL ACADEMIC SALARIES</b>	<b>24,650,590</b>	<b>55.32</b>	<b>24,760,013</b>	<b>55.16</b>	<b>26,631,779</b>	<b>55.72</b>
Non-Instructional Regular	6,161,345	13.83	6,161,345	13.73	6,146,345	12.86
Instructional Aides Regular	1,618,663	3.63	1,618,663	3.61	1,630,931	3.41
Non-Instructional Salaries Other	272,100	0.61	285,950	0.64	484,240	1.01
Instructional Aides Other	157,200	0.35	216,200	0.48	164,000	0.34
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,209,308</b>	<b>18.42</b>	<b>8,282,158</b>	<b>18.45</b>	<b>8,425,516</b>	<b>17.63</b>
Employee Benefits	10,752,747	24.13	10,856,695	24.19	10,723,393	22.43
Supplies and Materials	229,334	0.51	232,254	0.52	769,994	1.61
Other Operating Expenses	560,060	1.26	558,560	1.24	840,350	1.76
Capital Outlay	160,820	0.36	197,533	0.44	407,766	0.85
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,702,961</b>	<b>26.26</b>	<b>11,845,042</b>	<b>26.39</b>	<b>12,741,503</b>	<b>26.66</b>
<b>TOTAL BUDGET</b>	<b>44,562,859</b>	<b>100</b>	<b>44,887,213</b>	<b>100</b>	<b>47,798,798</b>	<b>100</b>



## GENERAL FUND UNRESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## CITY COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	12,684,686	28.15	12,509,813	25.57	11,207,319	23.45
Non-Instructional Contract	4,256,601	9.45	4,330,709	8.85	5,140,600	10.75
Instructional Other	9,721,147	21.57	11,149,641	22.79	10,115,224	21.16
Non-Instructional Other	404,218	0.90	487,664	1.00	168,636	0.35
<b>TOTAL ACADEMIC SALARIES</b>	<b>27,066,651</b>	<b>60.06</b>	<b>28,477,827</b>	<b>58.22</b>	<b>26,631,779</b>	<b>55.72</b>
Non-Instructional Regular	5,256,585	11.66	5,847,253	11.95	6,146,345	12.86
Instructional Aides Regular	1,457,171	3.23	1,613,200	3.30	1,630,931	3.41
Non-Instructional Salaries Other	440,184	0.98	576,376	1.18	484,240	1.01
Instructional Aides Other	298,236	0.66	258,017	0.53	164,000	0.34
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,452,176</b>	<b>16.54</b>	<b>8,294,846</b>	<b>16.96</b>	<b>8,425,516</b>	<b>17.63</b>
Employee Benefits	9,975,004	22.13	11,454,353	23.42	10,723,393	22.43
Supplies and Materials	119,255	0.26	134,885	0.28	769,994	1.61
Other Operating Expenses	381,942	0.85	376,524	0.77	840,350	1.76
Capital Outlay	69,790	0.15	176,896	0.36	407,766	0.85
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>10,545,991</b>	<b>23.40</b>	<b>12,142,657</b>	<b>24.82</b>	<b>12,741,503</b>	<b>26.66</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>45,064,819</b>	<b>100</b>	<b>48,915,330</b>	<b>100</b>	<b>47,798,798</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## MESA COLLEGE

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	17,110,546	26.66	17,110,546	26.46	17,844,398	26.31
Non-Instructional Contract	7,005,984	10.91	7,005,984	10.84	7,797,390	11.49
Instructional Other	12,743,772	19.85	12,834,313	19.85	12,772,222	18.83
Non-Instructional Other	585,428	0.91	585,428	0.91	619,067	0.91
<b>TOTAL ACADEMIC SALARIES</b>	<b>37,445,730</b>	<b>58.34</b>	<b>37,536,271</b>	<b>58.05</b>	<b>39,033,077</b>	<b>57.54</b>
Non-Instructional Regular	7,221,544	11.25	7,181,793	11.11	7,552,055	11.13
Instructional Aides Regular	2,286,853	3.56	2,191,547	3.39	2,286,520	3.37
Non-Instructional Salaries Other	34,800	0.05	138,625	0.21	39,650	0.06
Instructional Aides Other	110,755	0.17	126,149	0.20	110,755	0.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,653,952</b>	<b>15.04</b>	<b>9,638,114</b>	<b>14.91</b>	<b>9,988,980</b>	<b>14.73</b>
Employee Benefits	14,767,210	23.01	14,966,206	23.15	16,295,169	24.02
Supplies and Materials	755,386	1.18	795,407	1.23	832,242	1.23
Other Operating Expenses	937,689	1.46	1,029,864	1.59	1,034,778	1.53
Capital Outlay	626,968	0.98	692,585	1.07	651,083	0.96
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>17,087,253</b>	<b>26.62</b>	<b>17,484,062</b>	<b>27.04</b>	<b>18,813,272</b>	<b>27.73</b>
<b>TOTAL BUDGET</b>	<b>64,186,935</b>	<b>100</b>	<b>64,658,447</b>	<b>100</b>	<b>67,835,329</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## MESA COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	18,113,759	28.97	18,213,636	27.19	17,844,398	26.31
Non-Instructional Contract	5,838,296	9.34	6,272,477	9.36	7,797,390	11.49
Instructional Other	13,938,776	22.29	15,065,064	22.49	12,772,222	18.83
Non-Instructional Other	507,184	0.81	629,224	0.94	619,067	0.91
<b>TOTAL ACADEMIC SALARIES</b>	<b>38,398,016</b>	<b>61.41</b>	<b>40,180,401</b>	<b>59.99</b>	<b>39,033,077</b>	<b>57.54</b>
Non-Instructional Regular	6,633,574	10.61	6,964,544	10.40	7,552,055	11.13
Instructional Aides Regular	2,019,873	3.23	2,256,220	3.37	2,286,520	3.37
Non-Instructional Salaries Other	112,853	0.18	160,563	0.24	39,650	0.06
Instructional Aides Other	114,832	0.18	87,688	0.13	110,755	0.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,881,133</b>	<b>14.2</b>	<b>9,469,015</b>	<b>14.14</b>	<b>9,988,980</b>	<b>14.73</b>
Employee Benefits	14,146,837	22.63	15,604,022	23.30	16,295,169	24.02
Supplies and Materials	343,177	0.55	347,229	0.52	832,242	1.23
Other Operating Expenses	581,761	0.93	778,789	1.16	1,034,778	1.53
Capital Outlay	175,388	0.28	603,071	0.90	651,083	0.96
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>15,247,163</b>	<b>24.39</b>	<b>17,333,111</b>	<b>25.88</b>	<b>18,813,272</b>	<b>27.73</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>62,526,311</b>	<b>100</b>	<b>66,982,526</b>	<b>100</b>	<b>67,835,329</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## MIRAMAR COLLEGE

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	7,940,030	20.31	7,940,030	20.2	8,083,131	19.94
Non-Instructional Contract	4,609,174	11.79	4,609,174	11.71	4,666,793	11.51
Instructional Other	9,852,938	25.21	9,929,745	25.24	10,069,419	24.84
Non-Instructional Other	314,931	0.81	314,931	0.80	345,955	0.85
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,717,073</b>	<b>58.12</b>	<b>22,793,880</b>	<b>57.93</b>	<b>23,165,298</b>	<b>57.15</b>
Non-Instructional Regular	4,073,423	10.42	4,073,423	10.35	4,234,161	10.45
Instructional Aides Regular	1,701,643	4.35	1,701,643	4.32	1,744,066	4.30
Non-Instructional Salaries Other	91,309	0.23	102,572	0.26	102,572	0.25
Instructional Aides Other	190,240	0.49	195,922	0.50	195,922	0.48
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>6,056,615</b>	<b>15.5</b>	<b>6,073,560</b>	<b>15.44</b>	<b>6,276,721</b>	<b>15.49</b>
Employee Benefits	8,630,385	22.08	8,701,675	22.11	9,315,328	22.98
Supplies and Materials	376,014	0.96	417,042	1.06	408,389	1.01
Other Operating Expenses	1,062,839	2.72	1,070,749	2.72	1,086,163	2.68
Capital Outlay	243,000	0.62	290,175	0.74	278,774	0.69
Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>10,313,538</b>	<b>26.39</b>	<b>10,480,941</b>	<b>26.64</b>	<b>11,089,954</b>	<b>27.36</b>
<b>TOTAL BUDGET</b>	<b>39,087,226</b>	<b>100</b>	<b>39,348,381</b>	<b>100</b>	<b>40,531,973</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## MIRAMAR COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	7,565,496	23.00	8,192,216	21.90	8,083,131	19.94
Non-Instructional Contract	4,104,139	12.48	4,053,950	10.84	4,666,793	11.51
Instructional Other	7,606,789	23.13	9,855,565	26.34	10,069,419	24.84
Non-Instructional Other	207,016	0.63	248,749	0.66	345,955	0.85
<b>TOTAL ACADEMIC SALARIES</b>	<b>19,483,439</b>	<b>59.23</b>	<b>22,350,480</b>	<b>59.74</b>	<b>23,165,298</b>	<b>57.15</b>
Non-Instructional Regular	3,857,158	11.73	3,973,526	10.62	4,234,161	10.45
Instructional Aides Regular	1,425,304	4.33	1,594,908	4.26	1,744,066	4.30
Non-Instructional Salaries Other	143,015	0.43	230,234	0.62	102,572	0.25
Instructional Aides Other	220,118	0.67	191,492	0.51	195,922	0.48
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,645,595</b>	<b>17.16</b>	<b>5,990,160</b>	<b>16.01</b>	<b>6,276,721</b>	<b>15.49</b>
Employee Benefits	6,811,185	20.71	8,124,639	21.72	9,315,328	22.98
Supplies and Materials	187,322	0.57	244,138	0.65	408,389	1.01
Other Operating Expenses	730,265	2.22	672,947	1.80	1,086,163	2.68
Capital Outlay	34,994	0.11	26,296	0.07	278,774	0.69
Student Financial Aid	1,170	0.00	1,300	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,764,936</b>	<b>23.61</b>	<b>9,069,319</b>	<b>24.24</b>	<b>11,089,954</b>	<b>27.36</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>32,893,970</b>	<b>100</b>	<b>37,409,959</b>	<b>100</b>	<b>40,531,973</b>	<b>100</b>

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## CONTINUING EDUCATION

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	5,260,071	16.83	5,260,071	16.7	6,647,755	20.40
Non-Instructional Contract	3,562,478	11.40	3,562,478	11.31	3,103,729	9.52
Instructional Other	9,657,488	30.90	9,657,488	30.65	8,691,949	26.67
Non-Instructional Other	342,333	1.10	342,333	1.09	260,774	0.80
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,822,370</b>	<b>60.22</b>	<b>18,822,370</b>	<b>59.74</b>	<b>18,704,207</b>	<b>57.39</b>
Non-Instructional Regular	3,282,937	10.50	3,282,937	10.42	3,333,340	10.23
Instructional Aides Regular	1,012,781	3.24	1,012,781	3.21	1,069,967	3.28
Non-Instructional Salaries Other	68,499	0.22	68,499	0.22	130,937	0.40
Instructional Aides Other	13,819	0.04	13,819	0.04	39,815	0.12
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,378,036</b>	<b>14.01</b>	<b>4,378,036</b>	<b>13.9</b>	<b>4,574,059</b>	<b>14.03</b>
Employee Benefits	6,876,718	22.00	7,050,372	22.38	8,246,519	25.30
Supplies and Materials	480,659	1.54	382,053	1.21	369,000	1.13
Other Operating Expenses	470,937	1.51	631,464	2.00	553,616	1.70
Capital Outlay	224,701	0.72	242,780	0.77	143,000	0.44
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,053,015</b>	<b>25.77</b>	<b>8,306,669</b>	<b>26.36</b>	<b>9,312,135</b>	<b>28.57</b>
<b>TOTAL BUDGET</b>	<b>31,253,421</b>	<b>100</b>	<b>31,507,075</b>	<b>100</b>	<b>32,590,401</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

### HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

### CONTINUING EDUCATION

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	4,834,155	15.62	5,341,984	15.70	6,647,755	20.40
Non-Instructional Contract	2,649,426	8.56	3,082,687	9.06	3,103,729	9.52
Instructional Other	10,650,272	34.41	11,583,734	34.04	8,691,949	26.67
Non-Instructional Other	363,800	1.18	432,559	1.27	260,774	0.80
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,497,653</b>	<b>59.77</b>	<b>20,440,964</b>	<b>60.08</b>	<b>18,704,207</b>	<b>57.39</b>
Non-Instructional Regular	3,440,430	11.12	3,361,552	9.88	3,333,340	10.23
Instructional Aides Regular	979,339	3.16	1,000,733	2.94	1,069,967	3.28
Non-Instructional Salaries Other	56,042	0.18	85,745	0.25	130,937	0.40
Instructional Aides Other	48,395	0.16	17,298	0.05	39,815	0.12
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,524,206</b>	<b>14.62</b>	<b>4,465,328</b>	<b>13.12</b>	<b>4,574,059</b>	<b>14.03</b>
Employee Benefits	7,047,572	22.77	7,928,941	23.30	8,246,519	25.30
Supplies and Materials	450,766	1.46	470,354	1.38	369,000	1.13
Other Operating Expenses	349,844	1.13	463,128	1.36	553,616	1.70
Capital Outlay	76,726	0.25	256,506	0.75	143,000	0.44
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,924,907</b>	<b>25.61</b>	<b>9,118,929</b>	<b>26.8</b>	<b>9,312,135</b>	<b>28.57</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>30,946,766</b>	<b>100</b>	<b>34,025,221</b>	<b>100</b>	<b>32,590,401</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## DISTRICT ADMINISTRATIVE OFFICES

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	1,792,917	2.91	1,807,796	4.09	1,849,922	3.04
Instructional Other	12,960	0.02	0	0.00	0	0.00
Non-Instructional Other	51,986	0.08	68,978	0.16	69,409	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,831,943</b>	<b>2.97</b>	<b>1,876,774</b>	<b>4.24</b>	<b>1,919,331</b>	<b>3.16</b>
Non-Instructional Regular	12,844,294	20.81	12,934,582	29.24	14,733,859	24.23
Instructional Aides Regular	281,379	0.46	283,714	0.64	0	0.00
Non-Instructional Salaries Other	629,067	1.02	283,442	0.64	275,798	0.45
Instructional Aides Other	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>13,754,740</b>	<b>22.29</b>	<b>13,501,738</b>	<b>30.52</b>	<b>15,009,657</b>	<b>24.69</b>
Employee Benefits	6,752,915	10.94	6,371,491	14.40	7,408,168	12.18
Supplies and Materials	450,393	0.73	460,863	1.04	360,843	0.59
Other Operating Expenses	1,737,856	2.82	2,171,291	4.91	986,750	1.62
Capital Outlay	325,967	0.53	269,795	0.61	329,967	0.54
Intrafund Transfers Out	0	0.00	0	0.00	0	0.00
Interfund Transfers Out	135,000	0.22	135,000	0.31	0	0.00
Contingencies	36,719,569	59.50	19,445,062	43.96	34,783,676	57.21
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>46,121,700</b>	<b>74.74</b>	<b>28,853,502</b>	<b>65.23</b>	<b>43,869,404</b>	<b>72.16</b>
<b>TOTAL BUDGET</b>	<b>61,708,383</b>	<b>100</b>	<b>44,232,014</b>	<b>100</b>	<b>60,798,392</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS



## GENERAL FUND UNRESTRICTED

### HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

### DISTRICT ADMINISTRATIVE OFFICES

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-18 Total Budget Tentative \$	PCT Total %
Contract Classroom	6	0.00	0	0.00	0	0.00
Contract Non-Classroom	1,560,502	6.50	1,683,676	1.98	1,849,922	1.49
Hourly Classroom	0	0.00	0	0.00	0	1.24
Hourly Non-Classroom	51,776	0.22	32,452	0.08	69,409	0.10
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,612,284</b>	<b>6.71</b>	<b>1,716,128</b>	<b>2.06</b>	<b>1,919,331</b>	<b>2.83</b>
Contract Non-Classroom.	10,247,817	42.66	10,405,607	34.18	14,733,859	25.93
Contract Classroom.	0	0.00	274,365	0.47	0	0.33
Hourly Non-Classroom.	596,578	2.48	562,306	1.43	275,798	0.92
Hourly Classroom	0	0.00	0	1.04	0	0.57
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>10,844,395</b>	<b>45.15</b>	<b>11,242,278</b>	<b>37.12</b>	<b>15,009,657</b>	<b>27.75</b>
Employee Benefits	9,733,314	40.52	7,801,642	24.54	7,408,168	18.62
Supplies and Materials	155,192	0.65	249,747	2.16	360,843	1.85
Other Operating Expenses	406,052	1.69	4,072,225	20.58	986,750	17.13
Capital Outlay	2,046,665	8.52	1,646,399	5.67	329,967	1.41
Intrafund Transfers Out	34,421	0.14	4,092,418	7.63	0	2.45
Interfund Transfers Out	0	0.00	0	0.24	0	0.27
Contingencies	0	0.00	0	0	34,783,676	27.70
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,563,540</b>	<b>48.14</b>	<b>9,717,981</b>	<b>60.82</b>	<b>43,869,404</b>	<b>69.43</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>24,020,219</b>	<b>100</b>	<b>22,676,387</b>	<b>100</b>	<b>60,798,392</b>	<b>100</b>

## GENERAL FUND UNRESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## DISTRICTWIDE SUPPORT SERVICES

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Contract Classroom	0	0.00	163,083	0.20	0	0.00
Contract Non-Classroom	161,741	0.23	0	0.00	172,195	0.23
Hourly Classroom	1,641,021	2.34	962,183	1.19	1,572,853	2.10
Hourly Non-Classroom	80,288	0.11	69,621	0.09	82,267	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,883,050</b>	<b>2.69</b>	<b>1,194,887</b>	<b>1.47</b>	<b>1,827,315</b>	<b>2.44</b>
Contract Non-Classroom.	21,242,016	30.32	21,418,520	26.44	21,967,134	29.29
Contract Classroom.	148,325	0.21	149,556	0.18	440,109	0.59
Hourly Non-Classroom.	581,800	0.83	855,636	1.06	804,589	1.07
Hourly Classroom	747,020	1.07	752,302	0.93	747,355	1.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>22,719,161</b>	<b>32.42</b>	<b>23,176,014</b>	<b>28.61</b>	<b>23,959,187</b>	<b>31.94</b>
Employee Benefits	17,732,126	25.31	15,300,028	18.89	19,834,764	26.44
Supplies and Materials	1,978,333	2.82	1,981,522	2.45	2,063,583	2.75
Other Operating Expenses	20,777,962	29.65	24,440,393	30.17	21,642,348	28.85
Capital Outlay	1,533,849	2.19	1,049,050	1.29	1,533,849	2.04
Intrafund Transfers Out	3,223,663	4.60	3,610,332	4.46	3,790,416	5.05
Interfund Transfers Out	219,864	0.31	219,864	0.27	354,864	0.47
Contingencies	0	0.00	10,044,582	12.40	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>45,465,797</b>	<b>64.89</b>	<b>56,645,771</b>	<b>69.92</b>	<b>49,219,824</b>	<b>65.62</b>
<b>TOTAL BUDGET</b>	<b>70,068,008</b>	<b>100</b>	<b>81,016,672</b>	<b>100</b>	<b>75,006,326</b>	<b>100</b>

## GENERAL FUND UNRESTRICTED

### HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

### DISTRICTWIDE SUPPORT SERVICES

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Contract Classroom	0	0.00	0	0.00	0	0.00
Contract Non-Classroom	134,235	0.24	145,007	0.21	172,195	0.23
Hourly Classroom	0	0.00	0	0.00	1,572,853	2.10
Hourly Non-Classroom	37,747	0.07	45,042	0.06	82,267	0.11
<b>TOTAL ACADEMIC SALARIES</b>	<b>171,982</b>	<b>0.31</b>	<b>190,049</b>	<b>0.27</b>	<b>1,827,315</b>	<b>2.44</b>
Contract Non-Classroom.	19,056,536	34.17	21,089,976	30.35	21,967,134	29.29
Contract Classroom.	439,735	0.79	162,324	0.23	440,109	0.59
Hourly Non-Classroom.	785,493	1.41	751,719	1.08	804,589	1.07
Hourly Classroom	688,268	1.23	957,313	1.38	747,355	1.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>20,970,032</b>	<b>37.60</b>	<b>22,961,332</b>	<b>33.05</b>	<b>23,959,187</b>	<b>31.94</b>
Employee Benefits	9,288,207	16.65	14,811,085	21.32	19,834,764	26.44
Supplies and Materials	1,774,055	3.18	1,740,644	2.51	2,063,583	2.75
Other Operating Expenses	18,587,525	33.33	23,035,916	33.16	21,642,348	28.85
Capital Outlay	1,085,253	1.95	3,574,672	5.15	1,533,849	2.04
Intrafund Transfers Out	3,656,893	6.56	2,942,164	4.23	3,790,416	5.05
Interfund Transfers Out	234,972	0.42	222,468	0.32	354,864	0.47
Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>34,626,905</b>	<b>62.09</b>	<b>46,326,949</b>	<b>66.68</b>	<b>49,219,824</b>	<b>65.62</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>55,768,919</b>	<b>100</b>	<b>69,478,330</b>	<b>100</b>	<b>75,006,326</b>	<b>100</b>

GENERAL FUND  
UNRESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

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

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

### Beginning Balance and Income:

FEDERAL INCOME	2017-18 Actuals	2018-19 Tentative
Suicide Prevention Program	148,807	0
Professors for the Future	12,421	0
Adult Ed IELCE/ET	0	212,899
Victim Advocacy Support & Svcs	549,234	549,234
CalWORKs Federal Funding	175,000	65,790
WIOA Title I Youth Grant	420,096	399,091
Upward Bound	263,938	482,992
Seeds Scholars Program	102,672	25,994
NAVAL COMBRIG Miramar	83,175	0
CIP Corry Station 18	33,099	16,560
CIP Meridian 18-19	0	76,774
Department of HHS	332,027	56,883
Adult Ed and Family Literacy	2,193,314	1,678,589
Financial Aid Admin Allowance	77,600	79,100
College Work Study Program	1,032,833	1,262,210
Veterans Admin Allowance	23,300	25,500
Student Support Services	348,378	347,317
Department of Education	3,266,149	1,804,934
Commission on Post	522,086	0
Department of Rehabilitation	697,936	724,336
Military Education	87,262	0
Vocational Tech Ed Act (VTEA)	2,383,990	2,047,502
<b>FEDERAL INCOME TOTAL</b>	<b>12,753,317</b>	<b>9,855,705</b>

## GENERAL FUND RESTRICTED

STATE INCOME	2017-18 Actuals	2018-19 Tentative
Project Concern International	7,780	0
AEBG Data & Accountability	347,761	0
New Innovative Apprenship-MMR	264,025	148,335
New Innov. Apprenticeship-City	300,000	263,261
Industry Driven Collaborative	300,000	0
Sector Navigator - Life Scienc	372,500	44,578
SSSP 18-19	0	7,830,555
SSSP N-Cr 17-18	2,393,925	528,401
Student Success 18-19 Non-Cred	0	2,274,757
Student Equity 17-18	5,478,591	3,023,044
Student Equity 18-19	0	5,369,019
IEPI Innovation Mesa	0	50,000
Zero Textbook Grants-Implement	42,322	0
Interg Teacher Prep Prg City	10,000	0
Interg Teacher Prep Prg ?MMR	10,000	0
Legal Innovation Pilot	0	62,275
Strong Work 17-18	3,543,635	0
Integ Teacher Prep Prg-MS	10,000	10,000
Adult Ed Block Grant (AEBG) 17	2,823,332	0
Self Employment Pathways -Con	15,000	15,000
Zero Textbook Gt Implmnt 17-18	0	135,200
Puente Program	6,000	6,000
CA ENERGY COMMISSION	2,804,422	1,186,122
Basic Skills 18-19	0	1,214,917
Zero Textbook Grt Planng 16-17	30,930	0
CDTC - Yosemite CCD	12,500	12,500
Part-Time Faculty Compensation	911,845	911,845
DSN AdvTransport-MMR 14-15	200,000	165,740
Strong Workforce-Grossmont-Cyc	250,000	239,814
Basic Skills Partnership Pilot	70,000	70,000
BS Partnership Pilot Prg	140,000	73,728
SWP - Grossmont-Cuy-MMR	250,000	183,739
Strong Workfrc Marketing -Mesa	250,000	223,297
B.S. Partnership Pilot Program	70,000	70,000
SWP - Grossmont-Cuy-Cont Ed	250,000	246,650
Adult Ed Block Grant (AEBG)	0	3,470,489
Guided Pathways	0	1,318,672
Math Engineering & Science	8,277	73,998
MESA/CCCP City 17-18	70,250	0
39 Clean Energy Workforce17-18	0	72,200
Strong Workforce 18-19	0	5,046,581
Prop 20 Lottery Funds	2,091,364	2,091,364
Basic Skills & Student Outcome	1,731,529	1,822,148
SD Early Middle College	124,970	54,452
Advanced Transport & Renewal	372,500	0
Deputy Sector Navigator Grants	1,271,552	712,630
Student Support & Serv Program	8,422,690	0
BFAP Administration	1,966,972	1,966,972
EOPS Administration	1,964,480	1,916,232
Care Program	179,812	172,708
Program for Disabled	4,949,297	4,949,297
AB1725 Staff Diversity/Develop	50,000	50,000
Basic Skills	959,336	0
Nursing Grants	245,200	232,940
IELM & Block Grant	1,083,944	1,029,747
CalWORKs/TANF Program	2,481,035	2,411,280
<b>STATE INCOME TOTAL</b>	<b>49,137,776</b>	<b>51,750,487</b>

## GENERAL FUND RESTRICTED

LOCAL INCOME	2017-18 Actuals	2018-19 Tentative
Cocurricular	49,000	27,000
Civic Center	412,206	431,706
Bio Tech Center Revenue	15,484	15,000
Smog Station Program	24,000	12,000
Computer Certification Testing	100	100
Hourglass Park Project	852,450	853,928
Parking - District	2,775,000	2,794,750
Student Health Svcs Fund	1,678,409	1,728,409
Library Fines	15,500	21,000
Adv - Transportation Tech MM R	1,375	0
Mental Health Career Pthwy 17-	75,000	0
Price Scholars Program	618,553	618,293
CACT Incubator	100,000	100,000
CACT Implemented Prgs	124,000	124,000
Educational Broadband Svcs	416,794	367,062
Rape Aggress.Defense Classes	200	200
Journalism Project-SD Tribune	5,000	0
The Angell Foundation	35,000	0
Graphic Design Capstone Projec	25,000	25,000
Student Copy Charges	34,841	26,101
Arthur Rupe Foundation Grant	15,000	0
Hit The Books	3,000	3,000
Child Care Center	31,000	31,000
Redevelopment	3,526,349	2,972,802
Ctr for Human & Com Svcs	50,000	50,000
<b>LOCAL INCOME TOTAL</b>	<b>10,883,261</b>	<b>10,201,351</b>
Beginning Balance	52,597,284	58,465,060
Incoming Transfers	5,967,621	5,550,479
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>131,339,259</b>	<b>135,823,082</b>

GENERAL FUND  
RESTRICTED

## GENERAL FUND RESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## TOTAL GENERAL FUND RESTRICTED

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	490,041	0.39	524,848	0.40	385,193	0.28
Non-Instructional Contract	13,795,321	10.89	10,916,043	8.31	12,625,097	9.29
Instructional Other	1,677,421	1.32	1,724,681	1.31	1,380,979	1.02
Non-Instructional Other	9,610,936	7.59	10,578,132	8.05	9,445,983	6.95
<b>TOTAL ACADEMIC SALARIES</b>	<b>25,573,719</b>	<b>20.19</b>	<b>23,743,704</b>	<b>18.08</b>	<b>23,837,252</b>	<b>17.55</b>
Non-Instructional Regular	10,810,863	8.53	12,154,891	9.25	10,032,024	7.39
Instructional Aides Regular	1,155,345	0.91	1,270,411	0.97	929,296	0.68
Non-Instructional Salaries Other	4,986,307	3.94	5,544,025	4.22	5,756,617	4.24
Instructional Aides Other	2,731,564	2.16	3,035,100	2.31	2,597,215	1.91
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>19,684,079</b>	<b>15.54</b>	<b>22,004,427</b>	<b>16.75</b>	<b>19,315,152</b>	<b>14.22</b>
Employee Benefits	12,870,590	10.16	13,517,957	10.29	11,895,967	8.76
Supplies and Materials	7,571,296	5.98	7,753,734	5.90	8,983,421	6.61
Other Operating Expenses	20,248,542	15.98	22,187,046	16.89	25,075,418	18.47
Capital Outlay	9,515,855	7.51	10,704,669	8.15	11,970,601	8.81
Intrafund Transfers Out	24,039,138	18.97	23,910,606	18.21	25,148,077	17.68
Interfund Transfers Out	441,675	0.35	441,675	0.34	4,438,543	3.27
Student Financial Aid	355,345	0.28	365,855	0.28	364,309	0.27
Other Student Aid	825,681	0.65	942,337	0.72	1,365,326	1.01
Contingencies	3,282,112	4.39	5,767,249	4.39	3,429,016	3.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>79,150,234</b>	<b>64.28</b>	<b>85,591,128</b>	<b>65.17</b>	<b>92,670,678</b>	<b>68.24</b>
<b>TOTAL BUDGET</b>	<b>124,408,032</b>	<b>100.00</b>	<b>131,339,259</b>	<b>100.00</b>	<b>135,823,082</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## TOTAL GENERAL FUND RESTRICTED

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	2,823,636	5.08	2,481,241	2.84	385,193	0.28
Non-Instructional Contract	6,456,153	11.62	8,383,368	9.59	12,625,097	9.29
Instructional Other	1,207,851	2.17	1,257,272	1.44	1,380,979	1.02
Non-Instructional Other	7,479,171	13.46	8,053,865	9.21	9,445,983	6.95
<b>TOTAL ACADEMIC SALARIES</b>	<b>17,966,811</b>	<b>32.34</b>	<b>20,175,746</b>	<b>23.07</b>	<b>23,837,252</b>	<b>17.55</b>
Non-Instructional Regular	7,070,509	12.73	9,181,797	10.50	10,032,024	7.39
Instructional Aides Regular	639,002	1.15	777,788	0.89	929,296	0.68
Non-Instructional Salaries Other	3,098,582	5.58	3,702,706	4.23	5,756,617	4.24
Instructional Aides Other	1,396,946	2.51	1,486,436	1.70	2,597,215	1.91
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>12,205,040</b>	<b>21.97</b>	<b>15,148,728</b>	<b>17.32</b>	<b>19,315,152</b>	<b>14.22</b>
Employee Benefits	8,558,220	15.40	11,710,587	13.39	11,895,967	8.76
Supplies and Materials	2,894,060	5.21	2,908,445	3.33	8,983,421	6.61
Other Operating Expenses	6,152,133	11.07	7,330,062	8.38	25,088,738	18.47
Capital Outlay	4,101,342	7.38	6,335,382	7.25	11,970,601	8.81
Intrafund Transfers Out	2,339,715	4.21	3,418,088	3.91	24,482,714	18.02
Interfund Transfers Out	402,083	0.72	19,441,675	22.23	4,438,543	3.27
Student Financial Aid	27,199	0.05	177,903	0.20	364,309	0.27
Other Student Aid	916,643	1.65	795,415	0.91	1,368,476	1.01
Contingencies	0	0.00	0	0.00	4,094,379	3.01
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>25,391,395</b>	<b>45.7</b>	<b>52,117,557</b>	<b>59.6</b>	<b>92,687,148</b>	<b>68.23</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>55,563,245</b>	<b>100</b>	<b>87,442,030</b>	<b>100</b>	<b>135,839,552</b>	<b>100</b>



## GENERAL FUND RESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## CITY COLLEGE

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	166,260	0.78	183,871	0.85	105,927	0.47
Non-Instructional Contract	2,384,103	11.24	2,546,584	11.74	2,577,766	11.36
Instructional Other	473,473	2.23	629,648	2.90	613,993	2.71
Non-Instructional Other	3,160,351	14.90	3,212,459	14.81	2,764,317	12.18
<b>TOTAL ACADEMIC SALARIES</b>	<b>6,184,187</b>	<b>29.10</b>	<b>6,572,562</b>	<b>30.31</b>	<b>6,062,003</b>	<b>26.72</b>
Non-Instructional Regular	2,129,108	10.04	1,831,780	8.45	2,241,150	9.88
Instructional Aides Regular	92,796	0.44	112,815	0.52	122,001	0.54
Non-Instructional Salaries Other	1,362,798	6.43	1,394,123	6.43	1,652,598	7.28
Instructional Aides Other	731,408	3.45	944,583	4.36	755,713	3.33
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,316,110</b>	<b>20.35</b>	<b>4,283,301</b>	<b>19.75</b>	<b>4,771,462</b>	<b>21.03</b>
Employee Benefits	2,699,190	12.73	2,613,199	12.05	3,020,064	13.31
Supplies and Materials	2,140,148	10.09	1,777,864	8.20	1,918,009	8.45
Other Operating Expenses	2,623,324	12.37	3,266,016	15.06	3,838,152	16.97
Capital Outlay	1,958,785	9.24	1,894,912	8.74	1,637,933	7.22
Intrafund Transfers Out	561,924	2.65	549,217	2.53	360,217	1.59
Student Financial Aid	311,496	1.47	322,006	1.48	308,500	1.36
Other Student Aid	189,847	0.90	178,428	0.82	526,927	2.34
Contingencies	221,642	1.05	227,267	1.05	231,289	1.02
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>10,706,356</b>	<b>50.49</b>	<b>10,828,909</b>	<b>49.94</b>	<b>11,841,091</b>	<b>52.26</b>
<b>TOTAL BUDGET</b>	<b>21,206,653</b>	<b>100.00</b>	<b>21,684,772</b>	<b>100.00</b>	<b>22,674,556</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## CITY COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	2,603,030	14.95	2,206,714	11.44	105,927	0.47
Non-Instructional Contract	1,967,786	11.30	2,269,919	11.77	2,577,766	11.36
Instructional Other	437,433	2.51	597,994	3.10	613,993	2.71
Non-Instructional Other	2,490,457	14.31	2,213,530	11.47	2,764,317	12.18
<b>TOTAL ACADEMIC SALARIES</b>	<b>7,498,705</b>	<b>43.07</b>	<b>7,288,158</b>	<b>37.78</b>	<b>6,062,003</b>	<b>26.72</b>
Non-Instructional Regular	1,538,701	8.84	1,624,608	8.42	2,241,150	9.88
Instructional Aides Regular	51,169	0.29	33,997	0.18	122,001	0.54
Non-Instructional Salaries Other	1,390,041	7.98	1,544,865	8.01	1,652,598	7.28
Instructional Aides Other	252,850	1.45	451,429	2.34	755,713	3.33
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,232,760</b>	<b>18.57</b>	<b>3,654,899</b>	<b>18.95</b>	<b>4,771,462</b>	<b>21.03</b>
Employee Benefits	2,334,234	13.41	2,688,893	13.94	3,020,064	13.31
Supplies and Materials	712,113	4.09	736,789	3.82	1,918,009	8.45
Other Operating Expenses	1,514,002	8.70	2,147,779	11.13	3,838,152	16.97
Capital Outlay	994,282	5.71	1,367,858	7.09	1,637,933	7.22
Intrafund Transfers Out	917,684	5.27	1,145,657	5.94	360,217	1.59
Interfund Transfers Out	42,718	0.25	0	0.00	0	0.00
Student Financial Aid	12,301	0.07	15,313	0.08	308,500	1.36
Other Student Aid	150,616	0.87	246,763	1.28	526,927	2.34
Contingencies	0	0.00	0	0.00	231,289	1.02
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,677,951</b>	<b>38.36</b>	<b>8,349,050</b>	<b>43.28</b>	<b>11,841,091</b>	<b>52.26</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>17,409,417</b>	<b>100</b>	<b>19,292,106</b>	<b>100</b>	<b>22,674,556</b>	<b>100</b>

## GENERAL FUND RESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## MESA COLLEGE

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	50,766	0.21	50,766	0.19	48,839	0.18
Non-Instructional Contract	6,624,326	26.90	3,586,914	13.53	6,080,536	22.26
Instructional Other	224,407	0.91	145,375	0.55	92,468	0.34
Non-Instructional Other	1,849,916	7.13	2,675,860	10.09	1,910,441	6.99
<b>TOTAL ACADEMIC SALARIES</b>	<b>8,749,415</b>	<b>35.53</b>	<b>6,458,915</b>	<b>24.36</b>	<b>8,132,284</b>	<b>29.77</b>
Non-Instructional Regular	2,202,665	8.95	3,627,489	13.68	2,277,247	8.34
Instructional Aides Regular	404,796	1.64	499,843	1.89	270,924	0.99
Non-Instructional Salaries Other	1,009,063	4.10	1,407,349	5.31	1,146,538	4.20
Instructional Aides Other	721,405	2.93	884,367	3.34	695,529	2.55
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,337,929</b>	<b>17.62</b>	<b>6,419,048</b>	<b>24.21</b>	<b>4,390,238</b>	<b>16.07</b>
Employee Benefits	3,286,317	13.35	3,870,768	14.60	3,291,506	12.05
Supplies and Materials	2,440,131	9.91	2,628,029	9.91	3,494,533	12.79
Other Operating Expenses	2,383,483	9.68	2,810,118	10.60	2,908,404	10.65
Capital Outlay	3,062,723	12.44	3,935,699	14.85	4,809,347	17.61
Intrafund Transfers Out	192,956	0.78	157,241	0.59	98,023	0.36
Student Financial Aid	27,549	0.11	27,549	0.10	30,709	0.11
Other Student Aid	142,059	0.58	201,752	0.76	161,515	0.59
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,535,218</b>	<b>46.85</b>	<b>13,631,156</b>	<b>51.42</b>	<b>14,794,037</b>	<b>54.16</b>
<b>TOTAL BUDGET</b>	<b>24,622,562</b>	<b>100.00</b>	<b>26,509,119</b>	<b>100.00</b>	<b>27,316,559</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## MESA COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	30,157	0.25	50,877	0.34	48,839	0.18
Non-Instructional Contract	1,671,655	13.67	2,529,107	17.03	6,080,536	22.26
Instructional Other	15,318	0.13	42,918	0.29	92,468	0.34
Non-Instructional Other	1,803,358	14.75	2,016,903	13.58	1,910,441	6.99
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,520,489</b>	<b>28.79</b>	<b>4,639,805</b>	<b>31.24</b>	<b>8,132,284</b>	<b>29.77</b>
Non-Instructional Regular	1,921,412	15.72	2,307,802	15.54	2,277,247	8.34
Instructional Aides Regular	86,305	0.71	199,831	1.35	270,924	0.99
Non-Instructional Salaries Other	929,395	7.60	1,091,760	7.35	1,146,538	4.20
Instructional Aides Other	479,440	3.92	331,968	2.23	695,529	2.55
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,416,552</b>	<b>27.94</b>	<b>3,931,362</b>	<b>26.47</b>	<b>4,390,238</b>	<b>16.07</b>
Employee Benefits	1,809,033	14.80	2,567,354	17.28	3,291,506	12.05
Supplies and Materials	734,837	6.01	688,442	4.63	3,494,533	12.79
Other Operating Expenses	1,197,596	9.80	1,705,551	11.48	2,908,404	10.65
Capital Outlay	1,284,626	10.51	965,026	6.50	4,809,347	17.61
Intrafund Transfers Out	50,298	0.41	67,603	0.46	98,023	0.36
Student Financial Aid	8,478	0.07	154,833	1.04	30,709	0.11
Other Student Aid	204,596	1.67	133,524	0.90	161,515	0.59
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,289,464</b>	<b>43.26</b>	<b>6,282,333</b>	<b>42.3</b>	<b>14,794,037</b>	<b>54.16</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>12,226,505</b>	<b>100</b>	<b>14,853,500</b>	<b>100</b>	<b>27,316,559</b>	<b>100</b>

## GENERAL FUND RESTRICTED

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

## MIRAMAR COLLEGE

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	97,561	0.52	103,521	0.53	99,116	0.57
Non-Instructional Contract	1,997,513	10.54	1,966,964	10.08	1,810,916	10.40
Instructional Other	456,173	2.41	563,035	2.89	427,248	2.45
Non-Instructional Other	1,462,206	7.72	1,524,029	7.81	2,140,983	12.30
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,013,453</b>	<b>21.19</b>	<b>4,157,549</b>	<b>21.31</b>	<b>4,478,263</b>	<b>25.72</b>
Non-Instructional Regular	1,806,521	9.54	2,051,260	10.51	2,125,708	12.21
Instructional Aides Regular	136,159	0.72	136,159	0.70	69,983	0.40
Non-Instructional Salaries Other	945,257	4.99	1,064,685	5.46	1,300,513	7.47
Instructional Aides Other	899,647	4.75	822,821	4.22	767,677	4.41
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,787,584</b>	<b>19.99</b>	<b>4,074,925</b>	<b>20.89</b>	<b>4,263,881</b>	<b>24.49</b>
Employee Benefits	2,178,955	11.50	2,295,215	11.76	1,921,661	11.04
Supplies and Materials	1,299,627	6.86	1,337,975	6.86	1,222,372	7.02
Other Operating Expenses	4,871,001	25.71	5,051,619	25.89	3,042,312	17.47
Capital Outlay	2,316,881	12.23	2,055,692	10.54	2,116,242	12.15
Intrafund Transfers Out	356,937	1.88	339,601	1.74	127,406	0.73
Student Financial Aid	16,300	0.09	16,300	0.08	25,100	0.14
Other Student Aid	70,526	0.37	128,726	0.66	152,583	0.88
Contingencies	31,632	0.17	53,478	0.27	60,978	0.35
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>11,141,859</b>	<b>58.82</b>	<b>11,278,606</b>	<b>57.81</b>	<b>8,668,654</b>	<b>49.79</b>
<b>TOTAL BUDGET</b>	<b>18,942,896</b>	<b>100.00</b>	<b>19,511,080</b>	<b>100.00</b>	<b>17,410,798</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## MIRAMAR COLLEGE

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	89,865	1.10	123,426	1.15	99,116	0.57
Non-Instructional Contract	1,122,648	13.73	1,464,951	13.65	1,810,916	10.40
Instructional Other	155,128	1.90	199,234	1.86	427,248	2.45
Non-Instructional Other	868,107	10.62	1,293,026	12.05	2,140,983	12.30
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,235,749</b>	<b>27.35</b>	<b>3,080,637</b>	<b>28.7</b>	<b>4,478,263</b>	<b>25.72</b>
Non-Instructional Regular	1,044,826	12.78	1,321,110	12.31	2,125,708	12.21
Instructional Aides Regular	14,680	0.18	57,228	0.53	69,983	0.40
Non-Instructional Salaries Other	533,628	6.53	687,997	6.41	1,300,513	7.47
Instructional Aides Other	205,115	2.51	261,882	2.44	767,677	4.41
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,798,249</b>	<b>22.00</b>	<b>2,328,218</b>	<b>21.69</b>	<b>4,263,881</b>	<b>24.49</b>
Employee Benefits	972,313	11.89	1,472,922	13.72	1,921,661	11.04
Supplies and Materials	599,668	7.34	546,036	5.09	1,222,372	7.02
Other Operating Expenses	1,210,345	14.80	1,430,334	13.32	3,042,312	17.47
Capital Outlay	824,181	10.08	1,426,808	13.29	2,116,242	12.15
Intrafund Transfers Out	117,177	1.43	142,010	1.32	127,406	0.73
Student Financial Aid	6,420	0.08	7,757	0.07	25,100	0.14
Other Student Aid	411,329	5.03	299,942	2.79	152,583	0.88
Contingencies	0	0.00	0	0.00	60,978	0.35
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,141,434</b>	<b>50.66</b>	<b>5,325,809</b>	<b>49.61</b>	<b>8,668,654</b>	<b>49.79</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>8,175,431</b>	<b>100</b>	<b>10,734,664</b>	<b>100</b>	<b>17,410,798</b>	<b>100</b>

## GENERAL FUND RESTRICTED

COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET  
CONTINUING EDUCATION

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	175,454	0.93	186,690	0.95	131,311	0.57
Non-Instructional Contract	2,224,461	11.76	2,229,978	11.34	1,655,910	7.20
Instructional Other	523,368	2.77	386,623	1.97	247,270	1.07
Non-Instructional Other	2,868,831	15.17	2,898,524	14.74	2,313,646	10.06
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,792,114</b>	<b>30.62</b>	<b>5,701,815</b>	<b>28.99</b>	<b>4,348,137</b>	<b>18.90</b>
Non-Instructional Regular	2,359,845	12.48	2,371,638	12.06	1,172,980	5.10
Instructional Aides Regular	461,594	2.44	461,594	2.35	406,388	1.77
Non-Instructional Salaries Other	1,397,523	7.39	1,398,672	7.11	1,349,682	5.87
Instructional Aides Other	294,672	1.56	299,897	1.52	295,363	1.28
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,513,634</b>	<b>23.86</b>	<b>4,531,801</b>	<b>23.04</b>	<b>3,224,413</b>	<b>14.01</b>
Employee Benefits	3,414,259	18.05	3,426,687	17.42	2,386,716	10.37
Supplies and Materials	1,360,620	7.19	1,536,099	7.81	1,850,860	8.04
Other Operating Expenses	1,309,484	6.92	1,572,034	7.99	7,722,362	33.56
Capital Outlay	1,927,438	10.19	2,286,434	11.62	2,967,965	12.90
Intrafund Transfers Out	369,607	1.95	378,214	1.92	282,170	1.23
Other Student Aid	227,499	1.20	237,681	1.21	225,801	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,608,907</b>	<b>45.51</b>	<b>9,437,149</b>	<b>47.98</b>	<b>15,435,874</b>	<b>67.09</b>
<b>TOTAL BUDGET</b>	<b>18,914,655</b>	<b>100.00</b>	<b>19,670,765</b>	<b>100.00</b>	<b>23,008,424</b>	<b>100.00</b>

GENERAL FUND  
RESTRICTED  
APPROPRIATIONS

## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

## CONTINUING EDUCATION

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Instructional Contract	100,584	1.07	100,224	0.74	131,311	0.57
Non-Instructional Contract	1,289,847	13.72	1,752,868	12.98	1,655,910	7.20
Instructional Other	599,971	6.38	417,126	3.09	247,270	1.07
Non-Instructional Other	2,066,478	21.98	2,264,731	16.77	2,313,646	10.06
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,056,880</b>	<b>43.15</b>	<b>4,534,947</b>	<b>33.58</b>	<b>4,348,137</b>	<b>18.9</b>
Non-Instructional Regular	756,452	8.05	1,857,168	13.75	1,172,980	5.10
Instructional Aides Regular	441,794	4.70	439,372	3.25	406,388	1.77
Non-Instructional Salaries Other	58,900	0.63	151,572	1.12	1,349,682	5.87
Instructional Aides Other	384,258	4.09	277,532	2.05	295,363	1.28
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,641,403</b>	<b>17.46</b>	<b>2,725,644</b>	<b>20.18</b>	<b>3,224,413</b>	<b>14.01</b>
Employee Benefits	1,637,883	17.42	2,513,144	18.61	2,386,716	10.37
Supplies and Materials	687,960	7.32	668,836	4.95	1,850,860	8.04
Other Operating Expenses	290,313	3.09	614,504	4.55	7,722,362	33.56
Capital Outlay	895,772	9.53	2,213,621	16.39	2,967,965	12.90
Intrafund Transfers Out	40,474	0.43	120,421	0.89	282,170	1.23
Other Student Aid	150,102	1.60	115,187	0.85	225,801	0.98
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>3,702,503</b>	<b>39.39</b>	<b>6,245,713</b>	<b>46.24</b>	<b>15,435,874</b>	<b>67.09</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>9,400,787</b>	<b>100</b>	<b>13,506,304</b>	<b>100</b>	<b>23,008,424</b>	<b>100</b>



## GENERAL FUND RESTRICTED

### COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

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

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	564,918	1.31	585,603	1.33	499,969	1.10
Non-Instructional Other	269,632	0.63	267,260	0.61	316,596	0.70
<b>TOTAL ACADEMIC SALARIES</b>	<b>834,550</b>	<b>1.94</b>	<b>852,863</b>	<b>1.94</b>	<b>816,565</b>	<b>1.80</b>
Non-Instructional Regular	2,312,724	5.68	2,272,724	5.17	2,214,939	4.88
Instructional Aides Regular	60,000	0.14	60,000	0.14	60,000	0.13
Non-Instructional Salaries Other	271,666	0.63	279,196	0.64	307,286	0.68
Instructional Aides Other	84,432	0.20	83,432	0.19	82,933	0.18
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,728,822</b>	<b>6.35</b>	<b>2,695,352</b>	<b>6.13</b>	<b>2,665,158</b>	<b>5.87</b>
Employee Benefits	1,291,869	3.00	1,312,088	2.98	1,276,020	2.81
Supplies and Materials	330,770	0.77	473,767	1.08	497,647	1.10
Other Operating Expenses	9,061,250	21.07	9,487,259	21.58	7,564,188	16.66
Capital Outlay	250,028	0.58	531,932	1.21	439,114	0.97
Intrafund Transfers Out	22,557,714	52.45	22,486,333	51.15	23,147,122	50.97
Interfund Transfers Out	441,675	1.03	441,675	1.00	4,438,543	9.77
Other Student Aid	195,750	0.46	195,750	0.45	298,500	0.66
Contingencies	3,028,838	12.36	5,486,504	12.48	4,269,888	9.40
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>37,157,894</b>	<b>91.25</b>	<b>40,415,308</b>	<b>91.93</b>	<b>41,931,022</b>	<b>92.33</b>
<b>TOTAL BUDGET</b>	<b>40,721,266</b>	<b>100.00</b>	<b>43,963,523</b>	<b>100.00</b>	<b>45,412,745</b>	<b>100.00</b>

GENERAL FUND  
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## GENERAL FUND RESTRICTED

## HISTORICAL COMPARISON OF ACTUALS TO 2018-2019 TENTATIVE BUDGET

DISTRICTWIDE GRANT PROGRAMS  
(including Intrafund and Interfund transfers)

	2015-16 Actual Final \$	PCT Total %	2016-17 Actual Final \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	404,216	4.84	366,523	1.26	499,969	1.10
Non-Instructional Other	250,771	3.00	265,675	0.91	316,596	0.70
<b>TOTAL ACADEMIC SALARIES</b>	<b>654,988</b>	<b>7.84</b>	<b>632,198</b>	<b>2.18</b>	<b>816,565</b>	<b>1.8</b>
Non-Instructional Regular	1,809,119	21.66	2,071,108	7.13	2,214,939	4.88
Instructional Aides Regular	45,054	0.54	47,360	0.16	60,000	0.13
Non-Instructional Salaries Other	186,619	2.23	226,512	0.78	307,286	0.68
Instructional Aides Other	75,283	0.90	163,625	0.56	82,933	0.18
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,116,075</b>	<b>25.34</b>	<b>2,508,605</b>	<b>8.63</b>	<b>2,665,158</b>	<b>5.87</b>
Employee Benefits	1,804,757	21.61	2,468,275	8.50	1,276,020	2.81
Supplies and Materials	159,481	1.91	268,342	0.92	497,647	1.10
Other Operating Expenses	1,939,877	23.23	1,431,895	4.93	7,564,188	16.66
Capital Outlay	102,481	1.23	362,068	1.25	439,114	0.97
Intrafund Transfers Out	1,214,081	14.54	1,942,397	6.69	23,614,898	52.00
Interfund Transfers Out	359,365	4.30	19,441,675	66.91	4,438,543	9.77
Other Student Aid	0	0.00	0	0.00	298,500	0.66
Contingencies	0	0.00	0	0.00	3,802,112	8.37
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,580,042</b>	<b>66.82</b>	<b>25,914,652</b>	<b>89.19</b>	<b>41,931,022</b>	<b>92.33</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>8,351,105</b>	<b>100</b>	<b>29,055,455</b>	<b>100</b>	<b>45,412,745</b>	<b>100</b>

## CHILD DEVELOPMENT FUND

### Description

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

### Goals and Objectives

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

### Revenue

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

Budget - See next page.

## CHILD DEVELOPMENT FUND

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 25,836	\$ 925,368	\$ 104,689	\$ 225,156	\$ 1,281,049
Federal Revenue				70,000	70,000
State Child Development Revenue	291,780	255,201	237,983	81,496	866,460
Local Revenue (including Interest)	16,600	20,680	9,680	14,000	60,960
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333		25,000
<b>TOTAL SOURCES</b>	<b>\$ 367,550</b>	<b>\$ 1,234,582</b>	<b>\$ 385,685</b>	<b>\$ 415,652</b>	<b>\$ 2,403,469</b>
<b>Expenditures</b>					
Academic Salaries	\$ 0	\$ 20,000	\$ 18,000	\$	\$ 38,000
Non-Academic Salaries	280,258	205,000	192,000		677,258
Employee Benefits	59,910	35,250	37,685		132,845
Supplies and Materials	26,382	189,977	27,143	310,156	553,658
Other Operating Expenses	1,000	280,000	15,000	2,000	298,000
Capital Outlay		504,355	95,857		600,212
Interfund Transfer Out				78,496	78,496
Intrafund Transfer Out to Child Dev				25,000	25,000
<b>TOTAL USES</b>	<b>\$ 367,550</b>	<b>\$ 1,234,582</b>	<b>\$ 385,685</b>	<b>\$ 415,652</b>	<b>\$ 2,403,469</b>

## CHILD DEVELOPMENT FUND

## COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	30,000	1.45	30,000	1.39	10,000	0.42
Non-Instructional Other	24,000	1.16	24,000	1.11	28,000	1.16
<b>TOTAL ACADEMIC SALARIES</b>	<b>54,000</b>	<b>2.61</b>	<b>54,000</b>	<b>2.49</b>	<b>38,000</b>	<b>1.58</b>
Instructional Aides Regular	191,940	9.29	191,940	8.87	206,940	8.61
Non-Instructional Salaries Other	51,000	2.47	65,199	3.01	65,199	2.71
Instructional Aides Other	330,410	16.00	367,976	17.00	405,119	16.86
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>573,350</b>	<b>27.76</b>	<b>625,115</b>	<b>28.87</b>	<b>677,258</b>	<b>28.18</b>
Employee Benefits	133,705	6.47	142,208	6.57	132,845	5.53
Supplies and Materials	454,953	22.03	489,700	22.62	553,658	23.04
Other Operating Expenses	328,791	15.92	329,791	15.23	298,000	12.40
Capital Outlay	426,091	20.63	420,666	19.43	600,212	24.97
Intrafund Transfers Out	25,000	1.21	25,000	1.15	25,000	1.04
Interfund Transfers Out	69,437	3.36	78,495	3.63	78,496	3.27
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,437,977</b>	<b>69.62</b>	<b>1,485,860</b>	<b>68.63</b>	<b>1,688,211</b>	<b>70.24</b>
<b>TOTAL BUDGET</b>	<b>2,065,327</b>	<b>100</b>	<b>2,164,975</b>	<b>100</b>	<b>2,403,469</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 Fee, and Career Assessment activities.

### Goals and Objectives

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

### Revenue

Revenue is derived from user fees.

### Budget

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Funds
<b>Beginning Balance and Income</b>						
Beginning Balance	\$ 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 SPECIAL REVENUE FUNDS

### COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Contract	32,877	1.75	32,877	1.75	13,952	0.88
Instructional Other	220,000	11.68	220,000	11.68	93,361	5.86
<b>TOTAL ACADEMIC SALARIES</b>	<b>252,877</b>	<b>13.42</b>	<b>252,877</b>	<b>13.42</b>	<b>107,313</b>	<b>6.73</b>
Non-Instructional Regular	39,241	2.08	39,241	2.08	16,653	1.05
Non-Instructional Salaries Other	13,545	0.72	13,545	0.72	14,086	0.88
Instructional Aides Other	4,556	0.24	4,556	0.24	7,523	0.47
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>57,342</b>	<b>3.04</b>	<b>57,342</b>	<b>3.04</b>	<b>38,262</b>	<b>2.4</b>
Employee Benefits	56,615	3.01	56,615	3.01	25,306	1.59
Supplies and Materials	625,670	33.21	624,470	33.15	659,369	41.38
Other Operating Expenses	337,695	17.93	328,895	17.46	311,187	19.53
Capital Outlay	553,733	29.39	563,733	29.92	451,955	28.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,573,713</b>	<b>83.53</b>	<b>1,573,713</b>	<b>83.53</b>	<b>1,447,817</b>	<b>90.86</b>
<b>TOTAL BUDGET</b>	<b>1,883,932</b>	<b>100</b>	<b>1,883,932</b>	<b>100</b>	<b>1,593,392</b>	<b>100</b>

## CAPITAL PROJECTS FUND

### Description

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

### Goals and Objectives

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

### Revenue

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

Budget - See next page.



## CAPITAL PROJECTS FUND BUDGET

### BEGINNING BALANCE & INCOME

Beginning Balance	\$	21,439,896
Energy Efficiency Efforts Revenue		0
State Schedule Maintenance		3,000,000
Interest		200,000
Rental and Lease		1,386,420
Other Misc Local		327,399
Interfund Transfer In from GFU		4,438,543
Intrafund Transfer In		337,657

<b>TOTAL SOURCE</b>	<b>\$</b>	<b>31,129,915</b>
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
<b>Expenditures &amp; Reserves</b>						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	7,295,076	\$ 7,295,076
New Construction	0	0	0	0	11,127,099	11,127,099
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	235,080	387,054	290,882	73,322	9,464,758	10,451,096
Redevelopment	0	0	0	0	1,783,957	1,783,957
Operating Costs	0	0	0	0	135,030	135,030
Intrafund Transfer Out	0	0	0	0	337,657	337,657
<b>RESERVES</b>						
<b>TOTAL USES</b>	<b>\$ 235,080</b>	<b>\$ 387,054</b>	<b>\$ 290,882</b>	<b>\$ 73,322</b>	<b>\$ 30,143,577</b>	<b>\$ 31,129,915</b>

(1) Local Projects include:

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

## PROPOSITION "S" FUND

### Description

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

### Goals and Objectives

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

### Revenue

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

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

**Budget - See next page.**

## PROPOSITION "S" FUND BUDGET

### BEGINNING BALANCE AND INCOME

Beginning Balance	\$	15,945,882
Interest		221,717

<b>TOTAL SOURCES</b>	<b>\$</b>	<b>16,167,599</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	\$ 742,000	\$ 0	\$ 0	\$ 0	742,000
New Construction	1,670,000	7,000	1,000,000	94,500	0	2,771,500
Infrastructure	0	0	0	0	0	0
Program Management	0	0	0	0	0	0
IT	0	0	0	0	11,500,000	11,500,000
Reserves						1,154,099
<b>TOTAL USES</b>	<b>\$ 1,670,000</b>	<b>\$ 749,000</b>	<b>\$ 1,000,000</b>	<b>\$ 94,500</b>	<b>\$ 11,500,000</b>	<b>16,167,599</b>

### Projects by Campus

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

## PROPOSITION “N” FUND

### Description

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

### Goals and Objectives

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

### Revenue

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

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

In 2016, the District refunded approximately \$524 million of the San Diego Community College District (San Diego County, California) General Obligation Refunding Bonds. Approximately \$360 million of this refunding was attributable to Prop N. Prop N bonds refunded were Election of 2006, 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	\$	54,310,266
Interest		253,999
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>54,564,265</b>

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop "N" Fund
<b>Expenditures and Reserves</b>						
Building Renovation	\$ 14,393,098	\$ 0	\$ 801,741	\$ 0	\$ 0	15,194,839
Building Renovation/New Const.	0	0	173,461	655,000	0	828,461
New Construction	420,000	21,006,437	5,348,025	0	0	26,774,462
Infrastructure	143,023	2,104,159	3,643,358	0	0	5,890,540
Program Management	0	0	0	0	5,875,963	5,875,963
Reserves						
<b>TOTAL USES</b>	<b>\$ 14,956,121</b>	<b>\$ 23,110,596</b>	<b>\$ 9,966,585</b>	<b>\$ 655,000</b>	<b>\$ 5,875,963</b>	<b>54,564,265</b>

### Projects by Campus

City:	Humanities Bldg, Engineering Tech, D-Bldg. Roof, Renovate A-Bldg, Construct Languages and Speech, Infrastructure
Mesa:	Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/Stockroom, Art Facilities
Miramar:	Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation, Parking Structure #1, Campus Dev. Infrastructure, College Serv Ctr - Police/Emerg, Maintenance Facility, Library Resource Center, Continuing Education Bldg., Training Course, Regional Pub. Safety Inst.
Cont. Ed:	Clairemont Linda Vista Bldg
Districtwide:	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 Fund	Food Service	Total Enterprise Funds
Sales Revenues	10,357,050	8,477,571	18,834,621
Local Revenues	245,950	222,929	468,879
Incoming Transfers	1,000,000	0	1,000,000
<b>Total Revenues</b>	<b>11,603,000</b>	<b>8,700,500</b>	<b>20,303,500</b>
Classified Salaries	2,620,000	1,687,071	4,307,071
Employee Benefits	927,500	2,274,679	3,202,179
Supplies and Materials	6,129,600	3,910,986	10,040,586
Other Operating Expenses	805,900	617,764	1,423,664
Capital Outlay	120,000	210,000	330,000
<b>Expenditures</b>	<b>10,603,000</b>	<b>8,700,500</b>	<b>19,303,500</b>
Contingencies	0	0	0
<b>Total Expenditures</b>	<b>11,603,000</b>	<b>8,700,500</b>	<b>20,303,500</b>

## ENTERPRISE FUNDS (ABSO)

### COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Regular	3,476,197	21.27	3,476,197	19.68	3,390,306	16.70
Non-Instructional Salaries Other	779,000	4.77	791,000	4.48	916,765	4.52
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,255,197</b>	<b>26.03</b>	<b>4,267,197</b>	<b>24.16</b>	<b>4,307,071</b>	<b>21.21</b>
Employee Benefits	1,852,120	11.33	1,853,320	10.49	3,202,179	15.77
Supplies and Materials	8,622,621	52.76	8,737,621	49.46	10,040,586	49.45
Other Operating Expenses	1,385,473	8.48	1,598,423	9.05	1,423,664	7.01
Capital Outlay	227,703	1.39	207,703	1.18	330,000	1.63
Intrafund Transfers Out	0	0.00	1,000,000	5.66	1,000,000	4.93
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>12,087,917</b>	<b>73.96</b>	<b>13,397,067</b>	<b>75.84</b>	<b>15,996,429</b>	<b>78.79</b>
<b>TOTAL BUDGET</b>	<b>16,343,114</b>	<b>100</b>	<b>17,664,264</b>	<b>100</b>	<b>20,303,500</b>	<b>100</b>

OTHER FUNDS  
ENTERPRISE

## 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 is a general benefit to students and staff in the most efficient and economical manner possible.

### Revenue

Revenue is primarily derived from advertising and membership subscriptions.

### Budget

	KSDS Radio Station	
REVENUE		
Sales	\$	675,201
Interest/Other Income		139,799
Interfund Transfer In from GFU		135,000
<b>TOTAL INCOME</b>	<b>\$</b>	<b>950,000</b>
Expenditures	\$	950,000
<b>TOTAL EXPENDITURES/RESERVES</b>	<b>\$</b>	<b>950,000</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

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
<b>Beginning Balance and Income</b>							
Beginning Balance	\$ 786,531	\$ 8,960,032	\$ 2,441,318	\$ 531,280	\$ 1,963,323	\$ 0	\$ 14,682,484
Interest Revenue	1,000	20,000	10,000	2,000	8,500	0	41,500
District Share/Support, Payroll	38,753,154	4,893,370	0	0	0	0	43,646,524
Employee/Retiree Share	3,035,909	0	0	0	0	513,766	3,549,675
GFU/GFR Offset	(38,753,154)	(4,893,370)	(767,000)	(219,503)	(1,430,650)	0	(46,063,677)
Interfund Transfer In from GFU	0	0	0	7,675	0	0	7,675
District Support, Other	0	50,000	767,000	211,828	1,430,650	0	2,459,478
<b>TOTAL SOURCES</b>	<b>\$ 3,823,440</b>	<b>\$ 9,030,032</b>	<b>\$ 2,451,318</b>	<b>\$ 533,280</b>	<b>\$ 1,971,823</b>	<b>\$ 513,766</b>	<b>\$ 18,323,659</b>
<b>Expenditures and Reserves</b>							
Claims Paid/Legal Settlement/Expense	\$ 0	\$ 1,715,800	\$ 767,000	\$ 0	\$ 0	\$ 513,766	\$ 2,996,566
Premium Payment	41,790,063	388,500	0	219,503	1,430,650	0	43,828,716
GFU/GFR Offset	(38,753,154)	(4,893,370)	(767,000)	(219,503)	(1,430,650)	0	(46,063,677)
Interfund Transfer Out to GFU	0	6,304,162	2,427,479	528,270	1,952,195	0	11,212,106
Other Operating Expenses	0	0	0	0	0	0	0
Other Support	0	0	0	0	0	0	0
Reserves	786,531	5,514,940	23,839	5,010	19,628	0	6,349,948
<b>TOTAL USES</b>	<b>\$ 3,823,440</b>	<b>\$ 9,030,032</b>	<b>\$ 2,451,318</b>	<b>\$ 533,280</b>	<b>\$ 1,971,823</b>	<b>\$ 513,766</b>	<b>\$ 18,323,659</b>

# ASSOCIATED STUDENTS FUND

## Description

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

## Goals and Objectives

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

## Revenues

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

## Budget

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

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Salaries Other	33,000	8.06	33,000	8.06	29,777	7.09
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>33,000</b>	<b>8.06</b>	<b>33,000</b>	<b>8.06</b>	<b>29,777</b>	<b>7.09</b>
Employee Benefits	2,725	0.67	2,725	0.67	2,725	0.65
Supplies and Materials	23,719	5.79	25,719	6.28	27,029	6.44
Other Operating Expenses	149,961	36.61	149,961	36.61	134,992	32.15
Capital Outlay	3,500	0.85	3,500	0.85	3,000	0.71
Contingencies	196,748	48.03	194,748	47.54	222,300	52.95
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>376,653</b>	<b>91.94</b>	<b>376,653</b>	<b>91.94</b>	<b>390,046</b>	<b>92.91</b>
<b>TOTAL BUDGET</b>	<b>409,653</b>	<b>100</b>	<b>409,653</b>	<b>100</b>	<b>419,823</b>	<b>100</b>

OTHER FUNDS  
ASSOCIATED  
STUDENTS

## ASSOCIATED STUDENT FUND BUDGET

	City College	Mesa College	Miramar College	Continuing Education	Total Associated Student Fund
<b>Beginning Balance and Income</b>					
Beginning Balance	\$ 66,082	\$ 144,968	\$ 52,175	\$ 20,974	\$ 284,199
Local/Interest Revenue	5,860	8,800	4,500	4,275	23,435
Interfund Transfer In from GFU	32,881	47,466	26,842	5,000	112,189
<b>TOTAL SOURCES</b>	<b>\$ 104,823</b>	<b>\$ 201,234</b>	<b>\$ 83,517</b>	<b>\$ 30,249</b>	<b>\$ 419,823</b>
<b>Expenditures and Reserves</b>					
Non-Academic Salaries	\$ 11,777	\$ 10,000	\$ 8,000	\$ 0	\$ 29,777
Employee Benefits	1,500	665	560	0	2,725
Supplies and Materials	15,000	4,000	4,000	4,029	27,029
Special Activities	44,243	55,000	16,000	19,749	134,992
Capital Outlay	1,000	500	0	1,500	3,000
Reserves	31,303	131,069	54,957	4,971	222,300
<b>TOTAL USES</b>	<b>104,824</b>	<b>201,234</b>	<b>83,517</b>	<b>30,249</b>	<b>419,823</b>

# STUDENT REPRESENTATION FEE TRUST FUND

## 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

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Supplies and Materials	15,000	6.60	15,000	6.60	15,000	6.09
Other Operating Expenses	130,000	57.19	130,000	57.19	116,745	47.38
Capital Outlay	12,454	5.48	12,454	5.48	12,454	5.05
Contingencies	69,859	30.73	69,859	30.73	102,188	41.47
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>227,313</b>	<b>100</b>	<b>227,313</b>	<b>100</b>	<b>246,387</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>227,313</b>	<b>100</b>	<b>227,313</b>	<b>100</b>	<b>246,387</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	\$ 24,199	\$ 42,637	\$ 95,551	\$ 162,387
Local/Interest Revenue	26,000	34,000	24,000	84,000
<b>TOTAL SOURCES</b>	<b>\$ 50,199</b>	<b>\$ 76,637</b>	<b>\$ 119,551</b>	<b>\$ 246,387</b>
<b>Expenditures and Reserves</b>				
Supplies and Materials	\$ 11,000	\$ 0	\$ 4,000	\$ 15,000
Other Operating Expenses	31,745	65,000	20,000	116,745
Capital Outlay	7,454	0	5,000	12,454
Reserves	0	11,637	90,551	102,188
<b>TOTAL USES</b>	<b>\$ 50,199</b>	<b>\$ 76,637</b>	<b>\$ 119,551</b>	<b>\$ 246,387</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	\$ 27,700,000	\$ 26,000,000	\$ 15,220,000	\$ 68,920,000
Supplemental Educational Opportunity Grants	565,027	561,697	233,502	1,360,226
William D. Ford Direct Loan program	1,800,000	1,900,000	900,000	4,600,000
AmeriCorps	40,000	20,000	4,000	64,000
Alternative Loan	190,000	730,000	200,000	1,120,000
Osher	82,500	24,200	19,800	126,500
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>30,377,527</b>	<b>29,235,897</b>	<b>16,577,302</b>	<b>76,190,726</b>
<b>State Grants</b>				
Extended Opportunity Program and Services	195,532	193,129	100,000	488,661
Co-operative Agencies Reserved for Education	18,437	12,845	19,000	50,282
CA Student Aid Commission-Cal Grant B and C	2,400,000	1,800,000	1,100,000	5,300,000
CA Student Aid Commission-Baccalaureate Program		3,000		3,000
College Completion Grant	232,500	253,500	61,500	547,500
FT Student Success	732,500	670,500	401,000	1,804,000
<b>TOTAL STATE GRANTS</b>	<b>3,578,969</b>	<b>2,929,974</b>	<b>1,684,500</b>	<b>8,193,443</b>
<b>TOTAL STUDENT GRANTS/LOANS</b>	<b>33,956,496</b>	<b>32,165,871</b>	<b>18,261,802</b>	<b>84,384,169</b>
Interfund Transfers	28,251	28,085	11,675	68,011
<b>TOTAL</b>	<b>\$ 33,984,747</b>	<b>\$ 32,193,956</b>	<b>\$ 18,273,477</b>	<b>\$ 84,452,180</b>



# SCHOLARSHIP AND LOAN TRUST FUNDS

## 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.

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Student Financial Aid	21,207	27.66	21,207	27.66	15,677	21.64
Contingencies	55,474	72.34	55,474	72.34	56,777	78.36
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>76,681</b>	<b>100</b>	<b>76,681</b>	<b>100</b>	<b>72,454</b>	<b>100</b>
<b>TOTAL BUDGET</b>	<b>76,681</b>	<b>100</b>	<b>76,681</b>	<b>100</b>	<b>72,454</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	\$	14,927	\$	31,027	\$	70,954
Local/Interest Revenue		0		1,000		500		1,500
<b>TOTAL SOURCES</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>15,927</b>	<b>\$</b>	<b>31,527</b>	<b>\$</b>	<b>72,454</b>
<b>Expenditures and Reserves</b>								
Student Loans	\$	0	\$	15,677	\$	0	\$	15,677
Student Scholarships		0		0		0		0
Reserves		25,000		250		31,527		56,777
<b>TOTAL USES</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>15,927</b>	<b>\$</b>	<b>31,527</b>	<b>\$</b>	<b>72,454</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.

## TRUST AND AGENCY FUNDS

### COMPARISON OF 2017-2018 ADJUSTED BUDGET TO 2018-2019 TENTATIVE BUDGET

	2017-18 Total Budget Adopted \$	PCT Total %	2017-18 Total Budget Adjusted \$	PCT Total %	2018-19 Total Budget Tentative \$	PCT Total %
Non-Instructional Other	17,000	0.72	17,000	0.72	5,000	0.23
<b>TOTAL ACADEMIC SALARIES</b>	<b>17,000</b>	<b>0.72</b>	<b>17,000</b>	<b>0.72</b>	<b>5,000</b>	<b>0.23</b>
Non-Instructional Salaries Other	14,000	0.60	14,000	0.60	3,000	0.14
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>14,000</b>	<b>0.6</b>	<b>14,000</b>	<b>0.6</b>	<b>3,000</b>	<b>0.14</b>
Employee Benefits	4,600	0.20	4,600	0.20	800	0.04
Supplies and Materials	251,783	10.73	251,783	10.73	203,583	9.48
Other Operating Expenses	917,539	39.09	967,539	41.22	815,095	37.95
Capital Outlay	233,900	9.97	233,900	9.97	204,800	9.53
Contingencies	908,183	38.70	858,183	36.57	915,670	42.63
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>2,316,005</b>	<b>98.68</b>	<b>2,316,005</b>	<b>98.68</b>	<b>2,139,948</b>	<b>99.63</b>
<b>TOTAL BUDGET</b>	<b>2,347,005</b>	<b>100</b>	<b>2,347,005</b>	<b>100</b>	<b>2,147,948</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	\$ 36,505	\$ 19,191	\$ 105,525	\$ 991,401	\$ 224,884	\$ 1,377,506
Interest Revenue	0	0	800	635	3	1,438
Interfund Transfer In from GFU	0	0	0	0	0	0
Interfund Transfer In from Int Services	0	0	0	0	0	0
Other Local Revenue	15,000	0	0	661,754	92,250	769,004
<b>TOTAL SOURCES</b>	<b>\$ 51,505</b>	<b>\$ 19,191</b>	<b>\$ 106,325</b>	<b>\$ 1,653,790</b>	<b>\$ 317,137</b>	<b>\$ 2,147,948</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	179,070	19,514	203,583
Other Operating Expenses	48,506	0	0	543,691	222,898	815,095
Capital Outlay	0	17,191	106,325	30,284	51,000	204,800
Reserves	0	0	0	900,745	14,925	915,670
<b>TOTAL USES</b>	<b>\$ 51,505</b>	<b>\$ 19,191</b>	<b>\$ 106,325</b>	<b>\$ 1,653,790</b>	<b>\$ 317,137</b>	<b>\$ 2,147,948</b>

# 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.

## Goals and Objectives

The District's goal of the investment program within the irrevocable trust is to "fully fund" all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal will require a combination of annual contributions towards premiums plus reinvestment of all investment earnings. In April 2015, an actuarial study of district retiree health benefit programs indicated an accrued past service liability of \$22,479,630 and a total liability for all current and future retirees of \$34,601,454. 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 2018.

## Revenue

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

Budget	
<b>Trust Balance/Income</b>	
Market Value @ 07/01/2017	\$ 18,970,480
Market Value @ 04/30/2018	20,091,634
<b>Change in Market Value</b>	<b>\$ 1,121,154</b>
<b>% Change in Market Value</b>	<b>5.9%</b>
<b>Expenditures</b>	
Other Operating Expenses	\$ 1,000
Restricted Reserves	20,090,634
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,091,634</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 07, 2018 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 2018-2019 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 \$107,883,569 and

WHEREAS, taxes accrued to this district during the 2017-2018 fiscal year were \$ 107,883,569 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 2018-2019 fiscal year to meet obligations incurred for maintenance purposes in the amount of.

(a) \$ 15,589,176 for the period from July 1 until August 31 not to exceed 17% of the authorized limit.

(b) \$ 91,701,033 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 2018-2019 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  
Governing Board

\_\_\_\_\_  
Clerk/Secretary of the



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

**DISTRICT NAME:** SAN DIEGO COMMUNITY COLLEGE DISTRICT

**DATE:** 06/07/2018

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

A. 2017-18 Appropriations Limit		<u>\$ 283,792,209</u>
B. 2018-19 Price Factor = 1.0367		
C. Population factor:		
1. 2016-17 Second Period Actual FTES	<u>44,019.6600</u>	
2. 2017-18 Second Period Actual FTES	<u>43,928.9900</u>	
3. 2018-19 Population change factor (C.3 = C.2./C.1)	<u>0.9979</u>	
D. 2017-18 Limit adjusted by inflation and population factors (D = A x B x C.3)		<u>293,589,548</u>
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	<u>                    </u>	
2. Temporary voter approved increases	<u>                    </u>	
3. Total adjustments - increase		<u>0</u>
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	<u>                    </u>	
2. Temporary voter approved increases	<u>                    </u>	
3. Less: Total adjustments - decrease		<u>0</u>
G. 2018-19 Appropriations Limit		<u>\$ 293,589,548</u>

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

A. State Aid <sup>1</sup>		<u>\$ 125,447,186</u>
B. State Subventions <sup>2</sup>		<u>679,568</u>
C. Local Property Taxes		<u>107,641,868</u>
D. Estimated excess Debt Service taxes		<u>                    </u>
E. Estimated Parcel taxes, Square Foot taxes, etc.		<u>                    </u>
F. Interest on proceeds of taxes		<u>500,000</u>
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>		<u>(                    )</u>
H. 2018-19 Appropriations Subject to Limit		<u>\$ 234,268,622</u>

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

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

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



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

## BOARD OF TRUSTEES

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

## CHANCELLOR

Constance M. Carroll, Ph.D.

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



## SAN DIEGO CITY COLLEGE

1313 Park Boulevard, San Diego, CA 92101-4787  
619-388-3400  
[www.sdcity.edu](http://www.sdcity.edu)



## SAN DIEGO MESA COLLEGE

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



## SAN DIEGO MIRAMAR COLLEGE

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



## SAN DIEGO CONTINUING EDUCATION

4343 Ocean View Boulevard, San Diego, CA 92113-1915  
619-388-4956 - [www.sdce.edu](http://www.sdce.edu)

## EDUCATIONAL CULTURAL COMPLEX

4343 Ocean View Boulevard  
San Diego, CA 92113-1915  
619-388-4956

## CE AT MESA COLLEGE

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

## CE AT MIRAMAR COLLEGE

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

## CÉSAR E. CHÁVEZ CAMPUS

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

## MID-CITY CAMPUS

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

## NORTH CITY CAMPUS

8355 Aero Drive  
San Diego, CA 92123-1720  
619-388-1800

## WEST CITY CAMPUS

3249 Fordham Street  
San Diego, CA 92110-5332  
619-388-1873