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SAN DIEGO
COMMUNITY COLLEGE
DISTRICT

SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR
COLLEGE

SAN DIEGO
COLLEGE OF
CONTINUING
EDUCATION



2021-2022 ADOPTED BUDGET

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



**SAN DIEGO
COMMUNITY COLLEGE
DISTRICT**

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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
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CHANCELLOR'S
MESSAGE

September 9, 2021

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2021-22 Adopted Budget is developed each year through a collaborative process, which begins with the development of a Preliminary Budget in April, followed by a Tentative Budget in June and ends each year with governing boards required to approve a final Adopted Budget by September 15 of each year. A preliminary budget is not a state required budget but rather it is unique to SDCCD. In the interest of ensuring transparency throughout the budget development process, the San Diego Community College District prepares a preliminary budget in early spring based upon the release of the governor's initial state budget proposal to support planning efforts leading up to a final adopted budget. The District's budget development processes are widely communicated and involve the Board of Trustees; the Chancellor and Chancellor's Cabinet; the District's Budget Planning and Development Council; the District Governance Council; and other individuals and groups representing the administration, faculty, classified professionals, and student leadership of the Colleges and the District Office.

On July 12, 2021, Governor Newsom signed the 2021 Budget Act reflecting \$263 billion in state expenditures that included \$196 billion in General Fund expenditures. The state's 2021-22 budget provided \$3.5 billion in funding for California Community Colleges apportionment and categorical programs along with full repayment of \$1.5 billion in cash payment deferrals that were unpaid to districts in 2020-21. The public health emergency due to the coronavirus/COVID-19 pandemic that began in spring 2020 resulted in severe hardships for families, businesses, and government at all levels, which also caused a significant downward shift in the state's economic condition in 2020-21 resulting in the cash payment deferrals. Fortunately, the state budget outlook greatly improved after the release of the Governor's 2021-22 budget on January 8 and continued to improve in the months that followed. The revenue improvements were primarily from personal income tax, sales tax, and corporate taxes coming in ahead of projections and bringing in significantly more revenues than originally anticipated by the state.

The 2021-22 enacted state budget projects total revenues of \$203.6 billion and total reserves of \$25.2 billion, equal to nearly 13% of General Fund expenditures. The state budget includes overall state General Fund spending of \$196.4 billion for an increase of approximately 18% as compared to 2020-21. The enacted budget continued the state's focus on maintaining reserves as protection against economic downturns and spending priorities that focused on helping the state recover from the impact of the COVID-19 pandemic. The enacted 2021-22 state budget signed by Governor Newsom reflects a correction to the overestimated state deficit of the prior year; provides a 5.07% cost-of-living adjustment (COLA); significant one-time deferred maintenance funding; funding for student basic needs and support; and funding to increase full-time faculty throughout the system. Much of the state's investment in community colleges is one-time funding that is focused on needs revealed or exacerbated by the pandemic.

The San Diego Community College District's Adopted Budget for 2021-22 of \$872.4 million consists of \$552.2 million in General Fund Unrestricted and Restricted Funds and \$320.3 million in other funds, representing a \$92.4 million increase in all funds as compared to 2020-21. The District's General Fund (unrestricted and

restricted) increased by \$104.2 million, which is primarily due to the restricted COVID-19/Higher Education Relief Stimulus Funds (HEERF I, II, and III) and financial aid funds the District received for direct aid to students impacted by the pandemic. All of the federal and state funds have specific spending timelines, reporting guidelines and specific guidance on what types of expenditures are allowed. General Fund Restricted revenue also includes those programs that have been identified as of budget adoption for continued funding in 2021-22. Since many letters of commitment and subsequent awards are usually not received until later in a budget year, it can be anticipated that restricted funds will continue to change as the 2021-22 year progresses. In addition, other funds decreased by a net \$11.8 million, mainly due to a \$6.9 million decrease in Propositions S and N due to the completion of capital construction projects throughout the District; a decrease of \$21.5 million in Student Financial Aid due to the pandemic's impact on enrollment. In addition, there is an offsetting \$8.7 million increase in Capital Outlay and an increase in Debt Service Funding of \$3.7 million associated with the general obligation bond debt that the District is required to record on its balance sheet along with other corresponding increases and decreases in various other funds.

The District continues to make great progress bringing to conclusion all construction projects identified in the District's Facilities Master Plan and authorized under Proposition S, General Obligation Bonds, 2002 Election, and Proposition N, General Obligation Bonds, 2006 Election. The vast majority of construction projects throughout the District are LEED-certified, sustainable buildings, which provide state-of-the-art equipment to allow the District to serve student demand, support student success, and containment of ever-increasing utility and other operating costs.

In accordance with the Student Centered Funding Formula (SCFF), the District continues to adjust its enrollment management plans to align with how districts are funded under the formula. The former state funding system was 100% based on FTES - student enrollment access and growth. The SCFF only funds districts at 70% based on student enrollment with the remaining 30% based on students demonstrating financial need and achievement of specific student-success outcomes. The SCFF includes a "hold harmless" funding provision, which was intended to guarantee that each district would receive at least its prior year's apportionment revenue adjusted by annual COLAs. Unfortunately, since SCFF was enacted in 2018-19, the state has not been able to fully fund districts under the SCFF.

The District's 2021-22 Adopted Budget is once again based upon SCFF "hold harmless" apportionment revenue provisions, which was intended to allow the District time to realign its operating expenses equal to or less than its anticipated earned and funded revenue to avoid budget deficits ultimately turn into actual financial deficits. To avoid financial deficits, numerous cost-saving measures continue to remain in place including continuation of the hiring freeze, which has been slightly modified while also continuing to emphasize only replacement of critical positions. The District continues to identify other expense reductions without layoffs, salary cuts, or other drastic reductions that would negatively affect students or contract faculty and staff.

The 2021-22 Adopted Budget is my first budget as the chancellor of the San Diego Community College District. I am pleased with what has been accomplished thus far in response to how the District operates under the Student Centered Funding Formula to ensure that we maximize funding for FTES (full-time equivalent students) tied to enrollment and the remaining apportionment funding tied to students being awarded financial aid along with attainment of specific student performance outcomes. I am proud of how District administrators, faculty, and classified professionals continue to remain flexible in a time of great uncertainty due to COVID-19 and its variants, which continue to affect the District's inability to increase the number of in-person classes being offered at our four institutions. When the pandemic began in spring 2020, everyone quickly moved to virtual instruction, student support services, and operational functions to allow

the District to continue to respond to our community needs. I am gratified that the governor and state legislators continue to recognize the importance of community colleges to the state's economic well-being, as demonstrated by the state's investment in the 2021-22 Budget Act providing significant investments in one-time and continuous funding in support of all California community colleges. However, it is disheartening to see how our community and nation continues to be impacted by the public health emergency brought on by the COVID-19 pandemic.

The budget, presented for the Board of Trustees' consideration, will continue to focus on the District meeting its financial obligations, continuing to serve as many students as possible, and continuing to remain fiscally solvent and viable. Therefore, I am pleased to recommend the approval of the 2021-22 Adopted Budget for the San Diego Community College District. I wish to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget characterized by both accountability and a positive investment in the quality and availability of programs and services to the students and the community of San Diego.

As I stated during my August 19 Convocation message, I am committed to transparency and will always share positive and not so positive information. We must continue to focus on achieving our annual FTES targets and I continue to encourage faculty to add one more student to each class section taught to assist with increasing the District's 70% apportionment revenue funding. I also ask that we maximize student academic achievement while also supporting students in applying for and being awarded financial aid funding to assist the District in earning the remaining 30% of our state apportionment funding. And, I am committed to strengthening the financial health of the District through the development of a comprehensive multi-year strategic plan for the District in support of student success.

In closing, we will continue to advocate for improving funding for community colleges under the SCFF, and mitigation of the financial impact of the increases in the employer contribution costs to the CalSTRS and CalPERS retirement systems, which has more than doubled the District's operating costs associated with both pension systems. In addition to aligning annual operating expenses with revenue, the District must focus on rebuilding our fund balance reserves in order to be prepared for future potential state funding cuts and/ or lack of COLA adjustments in order to ensure the ongoing fiscal solvency of the District. The duration and severity of the COVID-19 pandemic and its impact on our students, faculty and staff along with its impact on the state's economy appears to continue to be uncertain; however, we will remain flexible to enable us to pivot at any time during 2021-22 to ensure the health and safety of everyone. I am honored and humbled to serve as the chancellor of this incredible district and work alongside the amazing faculty, classified professionals, and administrators of the San Diego Community College District in support of student success.

Carlos O. Turner-Cortez, Ph.D.
Chancellor

2021-22 San Diego Community College District Adopted Budget

Budget Parameters and Priorities

The Board of Trustees is committed to maintaining the on-going fiscal stability of SDCCD by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assuring achievement of SDCCD's mission. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's FY 2021-22 Adopted Budget have been made with this core mission in mind and to provide funding to the four Colleges, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

SDCCD's Adopted Budget for FY 2021-22 is \$872.4 million consisting of General Funds of \$552.2 million. General Funds are comprised of General Fund Unrestricted and General Fund Restricted. The primary source of revenue in General Fund Unrestricted is state apportionment revenue earned and funded to support district operations and educational programs. General Fund Restricted accounts for revenue available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds are to be used. The remaining \$320.3 million consists of approximately \$14.9 million in Proposition S and Proposition N funds and \$305.4 million of Other Funds as defined by the state in the *Budget and Accounting Manual (BAM)*, which has the authority of regulation in accordance with title 5 Section 59011 of the *California Code of Regulations*.

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

Budgets are developed on the basis of realistic projected annual revenues and anticipated expenses for a given fiscal year. The District's Campus Allocation Model (CAM) based upon FTES and FTEF targets provides a budget allocation to San Diego City, Mesa, Miramar and Continuing Education colleges to cover contract and adjunct faculty compensation costs. Funding is also provided to the colleges for other operating expenses including discretionary funding, which is allocated on a per FTES basis. Each of the colleges are responsible for developing their institution's annual budget based upon the funding they are allocated in support of achieving each institution's operational strategic planning goals and objectives. The District's Budget Allocation Model (BAM) projects continuous and one-time revenue and continuous and one-time expenses districtwide. For a budget to be balanced, revenue and expenses must be equal unless there is sufficient beginning fund balance to augment the projected revenue in any given budget year to align with budgeted expenses.

A budget is a plan; whereas, actual spending is referring to expenditures that actually occurred. Deficit budgeting does not necessarily result in deficit spending. Deficit budgeting and spending occur when

actual expenses exceed revenue. The implementation of the SCFF along with significant increases to the employer contribution rates for the CalSTRS and CalPERS pension systems have more than doubled at the District, requiring the District to review its budgeted expenses and address its structural budget imbalance to realign expenses to revenues under the SCFF to avoid deficit spending.

The SCFF provides an opportunity for districts to do this by entering into “hold harmless”, which guarantees that each district will receive its FY 2017-18 Total Computational Revenue (TCR) Apportionment dollars adjusted by any COLA (cost of living adjustment) in subsequent fiscal years. The 2021-22 state budget included a 5.07% COLA, which has been included in the District’s proposed Adopted Budget. In order to continue efforts to align districtwide expenses with SCFF revenue, SDCCD’s Adopted Budget for 2021-22 has been developed based upon the District being in “hold harmless”. The “hold harmless” or minimum revenue guarantee under SCFF has been further extended through FY 2024-25. Actual apportionment revenue from the state will not be known until February or March 2022 for FY 2020-21 and at the same time, districts will receive its first glimpse of its state calculated FY 2021-22 revenue, which is three to four months before FY 2021-22 ends on June 30, 2022.

Consequently, districts are funding expenditures in any fiscal year based upon estimated revenues that may come in less or more than anticipated. If budgeted revenues come in less than budgeted expenses, a district’s deficit budget (expenses exceed revenue) becomes deficit spending. To avoid deficit spending, the District continues to operate with a hiring freeze, which has been slightly modified while also continuing to emphasize only replacement of critical vacant positions being filled. In addition, expense patterns have been reviewed and adjustment made where appropriate, class schedules have been developed based upon targeted FTES (full-time equivalent students) and FTEF (full-time equivalent faculty), which may result in increased class sizes, and other cost savings both short-term and long-term being considered in developing the budgeted expenses for the current fiscal year.

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2021-22 has been established at 37,545 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the current year’s funding rates, which were adjusted for the 5.07% COLA as listed below:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	29,645	\$4,212
Special Admit	1,028	\$5,907
CDCP Non-Credit FTES	5,378	\$5,907
Non-Credit FTES	<u>1,494</u>	\$3,552
Total FTES Target	37,545	

Credit FTES is funded under the SCFF based upon a rolling three year average at a funding rate that is 70% of the funding rate for Special Admit and CDCP Non-Credit FTES. The other 30% of credit FTES funding is based upon specific outcomes related to demonstrated student financial need and achievement of outcomes. Regular Non-Credit is funded at 60% of the CDCP and Non-Credit FTES rate.

Budget Assumptions Used to Develop the District’s Budget

- COLA of 5.07% has been applied to operating expenses and a projected set aside has been estimated pending completion of RAF calculations in accordance with the current RAF.

- SCFF revenue has been projected based upon targeted FTES adjusted in accordance with hold harmless and stability protection; and, targeted FTEF has been calculated based upon a productivity factor of 15, which was used for the budgeted expense amounts for non-contract faculty compensation (salary and benefits) costs.
- Compensation costs (salary and benefits) for contract faculty, staff and administrator positions in effect as of July 1, 2021 have been included in the budget with an offsetting \$10 million reduction to budgeted expenses due to only critical vacant positions being filled in FY 2021-22.
- Funding allocated by the state for full-time faculty in the amount of \$2.9 million has been included in revenue with an offsetting expense amount set aside for anticipated compensation costs upon the new full-time faculty being hired. The set aside ensures the funds will only be used for full-time faculty hiring.
- Mandated claims option of \$30.67 per FTES is anticipated to provide \$1.1 million to the District in lieu of submitting actual claims for various state mandated programs.
- One-time funding for Scheduled Maintenance and Instructional Equipment and Materials of \$17.2 million has been included in the budget and in accordance with past practice, 60% has been budgeted for maintenance and 40% for instructional equipment and materials.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- Set-aside obligations have also been calculated for a Strategic Planning Consultant contract award; rate increase for Unemployment Insurance; costs for Governor's Recall Election, which will be billed to the District by the County of San Diego; various bargaining unit balances; prior-year encumbrances; and, some other likely one-time expenditures that will occur in FY 2021-22
- General Fund Unrestricted ending fund balance for FY 2020-21 has been carried forward as the beginning fund balance for FY 2021-22.

The FY 2021-22 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using FY 2020-21 ending fund balance as the beginning fund balance for FY 2021-22, assumed revenue and expense budget requirements, adjustments and prudent fiscal management to ensure fiscal stability. In the sections to follow, some high-level information is provided with further details included throughout the Adopted Budget book.

General Fund Unrestricted Revenue

Budget deficits are a direct result of conservative revenue based upon realistic projections and anticipated expenses in order to earn the projected revenue. State apportionment revenue earned and funded is dependent upon what happens at each of the 73 community college districts in any given fiscal year because available funding as a system is finite. Consequently, a district's final apportionment revenue for any fiscal year is unknown until approximately eight months after a fiscal year ends. Therefore, significant risk exists if budgeted revenues are overestimated and then unrealized. A fiscally sound approach for budgeting revenue is to avoid overestimating revenue. Likewise, significant risks exist if budgeted expenses are underestimated.

In addition to the previously stated risks, FY 2021-22 brings another risk that all California community colleges must prepare for which is related to the public health emergency associated with the coronavirus disease 2019 (COVID-19) which resulted in a global pandemic that first impacted California in March 2020. COVID-19 has resulted in enormous hardships for citizens, businesses and governments

at all levels in the state and nation. The pandemic has had massive impacts on general health and health systems and enrollment throughout the system. During the last year the COVID-19 has resulted in several variants, which are even more contagious than the original coronavirus. The pandemic and its impacts have gone on for nearly eighteen months and even though several vaccines have been developed and proven successful in fighting the effects of the disease for many individuals the health emergency continues to exist and is having a major impact on the professional and personal lives of district employees and students throughout the California community college system. All districts including SDCCD has experienced a decline in student enrollments, which drives apportionment, categorical and other types of state and local revenue dollars.

As previously discussed, revenue for FY 2021-22 has been projected based upon a FTES target of 37,545. The state has consistently been unable to fully fund SCFF apportionment revenue for all districts in the system. The community college system is the largest system of higher education serving 2.1 million students; however, it receives the lowest per student funding as compared to other California higher education systems and K-12 institutions. One of the features of the SCFF when it was implemented was to provide a three-year “hold harmless” protection to allow districts to address changes to operational processes and academic offerings based upon anticipated SCFF calculated revenue. However, given some of the challenges with the SCFF and the state’s continuing inability to fully fund all districts, along with the COVID-19 pandemic impact, the enacted 2021-22 Budget Act once again extended the “hold harmless and stability protection for districts through FY 2024-25, seven years for what was originally anticipated to exist for only three years when the SCFF was first enacted in FY 2018-19.

Other revenue beyond state apportionment revenue, which is the primary revenue source for General Fund included in the budget has been projected based upon actual trends identified in the prior fiscal year’s actual revenue earned and received and also based upon the decline in FTES, which drives the funding allocation for my state initiatives and programs.

On the next page there is a table comparing revenue by source in the Unrestricted General Fund, including the Board Designated CalSTRS/PERS reserve, for FY 2021-22 projected revenues to revenue in the FY 2020-21 Adopted Budget:

FY 2021-22 compared to FY 2020-21 Adopted Budget Revenues

Revenues	2020-21 Budget	2021-22 Budget	Change	
			Over/(Under)	
Beginning Balance*	18,559,869	\$ 21,903,119	3,343,250	
Apportionment	168,379,337	178,358,982	9,979,645	
Base Allocation	20,901,767	21,961,488	1,059,721	
Special Admit	5,779,579	6,072,632	293,053	
Supplemental Allocation	41,595,396	41,313,730	(281,666)	
Student Success Allocation	24,300,620	26,480,372	2,179,752	
Lottery	5,688,000	6,119,835	431,835	
Full-time Faculty Hiring	1,922,450	4,828,142	2,905,692	
Mandated Cost Reimbursement	1,143,667	1,151,505	7,838	
College Promise (BOG Waiver Admin.)	439,575	388,624	(50,951)	
Apprenticeship	479,338	370,368	(108,970)	
Interest	975,000	500,000	(475,000)	
Non-Resident Tuition	4,800,000	4,800,000	-	
Student Fees	68,505	46,700	(21,805)	
Other Local Revenue	864,718	209,369	(655,349)	
Part-time Faculty Compensation	857,650	816,362	(41,288)	
Part-time Faculty Health Benefits	111,870	118,047	6,177	
Part-time Faculty Office Hours	654,330	1,000,000	345,670	
Indirect Cost	1,068,723	803,542	(265,181)	
Enrollment Resident Fee (2%)	293,689	260,688	(33,001)	
Transfer In	1,200,000	-	(1,200,000)	
Budget Adjustments*	13,033,669	13,820,536	786,867	
Total	\$ 313,117,752	\$ 331,324,041	\$ 18,206,289	

*The FY 2020-21 Budget Adjustment of \$13,820,536 consists primarily of the net of the Beginning Fund Balance of \$21,903,119, which includes the minimum 5% reserve as further explained below; the projected Adopted Budget deficit of \$4,253,794, and other identified potential set-asides and one-time allocations.

General Fund Unrestricted Expenditures

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. The District’s beginning fund balance for FY 2021-22 is \$21.9 million; included in that fund balance is the states recommended 5% minimum reserve, which the District’s Board of Trustees also requires be maintained as a minimum cash reserve.

Through the District’s utilization of its Unrestricted General Fund beginning balance, actual and planned operating expense reductions and continuing prudent spending at all levels the District will remain fiscally sound and able to support student demand throughout the District. However, FY 2021-22 and the next two or three subsequent fiscal year’s budgets will require restraint and ongoing reductions in expenses that are aligned with realistic anticipated revenues. Additionally, there must be a commitment to rebuilding General Fund reserves for the District to be prepared for uncertainties and other emergencies.

FY 2021-22 Adopted Budget as compared to FY 2020-21 Adopted Budget Expenses is as follows:

Expenditures	2020-21 Budget	2021-22 Budget	Change Over/(Under)
Academic Salaries*	113,441,172	110,108,947	(3,332,225)
Classified Salaries*	64,818,220	65,152,655	334,435
Benefits*	73,483,652	77,697,360	4,213,708
Other Expenses	40,015,889	41,810,868	1,794,979
Set-Asides	21,358,819	36,554,211	15,195,392
Total	\$ 313,117,752	\$ 331,324,041	\$ 18,206,289

The committed set-asides for FY 2021-22 are as follows:

2021-22 Unrestricted Set Asides	<u>36,554,211</u>
Set-Asides to be funded:	
Vacant funded positions as of July 2021*	18,619,446
BFB Minimum 5% Cash Reserve	14,992,709
Projected Set Aside for RAF (2.5%)	7,200,000
Set Aside for FY 21/22 Full-Time Faculty Hiring	2,905,692
Apprenticeship (Reserve)	1,170,011
Set Aside for CA UI Rate Change from 0.05% to 0.50%	616,353
Set Aside for CSOs at Continuing Education	600,000
Strategic Planning Consultant	250,000
Set Aside for Bond Refunding Ratings	200,000
Continued hiring freeze*	<u>(10,000,000)</u>
Total	<u>\$ 36,554,211</u>

* \$10 million of the vacant positions has been assumed to remain vacant and has been included in the one-time anticipated expense reductions due to only critical positions being hired under the current hiring freeze.

Long-Term Obligations

As previously stated, the SCFF funding model for apportionment revenue has created a need for a seismic shift to the District's enrollment and operational planning. Unfortunately, in "normal years", one of the challenges for all community colleges is that in good economic times, student enrollment declines with students taking less class sections as they pursue employment opportunities. Conversely, during bad economic times, students flock to campuses and districts, which receive less state funding due to lower state revenues being realized. However, currently due to the COVID-19 pandemic, most in-person instruction had to move to virtual deliverance. Campus operations also had to move to remote operations. Many students lost jobs because of the health emergency forcing the state to move into a lock down mode, which resulted in many businesses and jobs completely disappearing. Many students had to walk away from their education to attend to loved ones, home school their children and were experiencing an increase in many of their basic needs (e.g., inability to pay rent, child care, health benefits, etc.) not being met. The pandemic, which is in its second straight year, has significantly impacted the state's economy; how, when or if the pandemic will end continues to be uncertain and unpredictable. Therefore, as with FY 2020-21, FY 2021-22 will be anything but a "normal year" due to the COVID-19 pandemic and its continuing impact on economic conditions and life in general, which will require the District to be as nimble as possible.

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

Following are two major long-term obligations of the District that will impact operations well beyond the FY 2021-22 Adopted Budget:

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

The District provides medical benefits to its retirees through the Kaiser HMO and four United Healthcare options as well as their Medicare equivalents for Medicare eligible retirees. Dental benefits are provided through Delta Dental. The District's share of retiree premium depends on classification, age, years of service and the applicable cap, which is equal to the Kaiser HMO active composite rate in a fiscal year. In order to receive the post-employment medical benefits, the employee must be eligible to retire from the applicable retirement system (CalPERS or CalSTRS). The District offered lifetime benefits to management employees up until April 1989, when the benefit was discontinued. Lifetime benefits are currently provided only to current employees in a management position prior to the 1989 cutoff date. There are no active management employees at the District eligible for lifetime benefits.

Under GASB 43 and 45, the District was required to obtain actuarial valuations of its retiree health benefits program at least once every two years. GABS 74 and 75 replaced GASB 43 and 45 and require the District to obtain actuarial valuation on an annual basis. The actuarial liability for current and future retirees, as of July 1, 2020 was \$37,968,060, which represented the present value of all benefits expected to be paid by the District for its current and future retirees. The District's actuarial study completed in November 2020 in compliance with GASB 74 and 75 requirements determined the net Other Post-Employment Benefits (OPEB) liability as of June 30, 2020 to be \$43,158,745.

The District contributed \$11 million to the Community College League of California – Joint Powers Authority (CCLC-JPA) in June 2006, and adopted a goal of fully funding the plan by allowing the funds to grow with interest until it is sufficient to pay all future retiree benefit obligations. As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. In FY 2018-19, it came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District’s annual operating budgets through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019, which has since grown to \$7,870,551 effective June 30, 2021. The District continues to have the option of annually billing the JPA for the benefit costs for retirees still receiving life-time benefits, although the FY 2021-22 budget as presented does not include any expectation of billing the JPA for the four fiscal years since the 2018-19 drawdown in an attempt to grow back the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) to potentially avoid having to pay for retiree benefits out of annual operating budgets.

- **District’s Pension Obligations**

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

Any change to the CalSTRS costs paid by the state, employee, and employers may only be done by legislative action. AB1469, which passed in 2013, provided the CalSTRS Board with the authority to increase the employer contribution rate of 8.25% for employees covered under STRS to 18.40% over a seven year period. Each year beginning in FY 2013-14, the employer contribution rate was set to increase until it arrived at an employer contribution rate of 18.4%. However, due to COVID-19, the Governor temporarily reduced the rate to 16.15% effective FY 2020-21, which has now increased to 16.92% for FY 2021-22. Conversely, the CalPERS Board has complete authority to adjust its contribution rates annually, which it did in 2014 and again in 2017. The CalPERS employer contribution rate in FY 2013-14 was 11.44% and was anticipated to increase to 22.7% by FY 2021-22 but was also temporarily reduced to 20.7% due to the economic impact of the COVID-19 pandemic and has now increased to 22.91% for FY 2021-22.

The employer contribution rates for CalSTRS and CalPERS that the District would have been responsible for by FY 2021-22 based upon FY 2013-14 salary costs was estimated at over \$38 million, which would be more than double what the District’s expenses for CalSTRS and CalPERS were in FY 2013-14.

Future Budget Development Considerations

- **Internal**

Future Prop S and N continuous operating costs will continue to impact annual budgets in order to continue to maintain infrastructure and facilities built and upgraded thanks to the support of local San Diego taxpayers for both propositions. The District also made sound fiscal management decisions by entering into long-term (in most cases 99 years) lease agreements for property no longer being used by the District. The annual lease revenues to be received by the District in FY 2021-22 are projected at \$1.9

million, which will continue to assist with offsetting the increased maintenance and operation costs associated with the capital construction projects under Proposition S and Proposition N that have been underway at the District since 2002. Facility capacity increased exponentially and “state of the art” infrastructure improvements as a result of passage of both propositions have allowed the District to better serve student demand and the San Diego community.

The final phase of the District’s seven-year implementation of its Enterprise Resource Planning (ERP) PeopleSoft system concluded in the summer 2020 with the completion of the Campus Solutions (CS) pillar, which replaced the District’s mainframe legacy ISIS and SAM systems. Other operating costs for external consultants required for functional and technical support have been significantly reduced in FY 2021-22.

As has been reported for several years during the implementation of PeopleSoft, as the consulting costs are eliminated, it becomes increasingly necessary to fill some critical technical and functional vacant positions. Information Technology Services has been able to permanently shut-down the mainframe legacy systems that housed over 100 years of historical District data related to student and personnel records. The effort to eliminate redundant systems due to the implementation of PeopleSoft has been ongoing and has eliminated operating costs associated with most of the licenses, maintenance and hardware of the former mainframe legacy system.

As previously noted in this summary, COVID-19 has significantly impacted students, faculty and staff in academic and student support services operations; however, it has also significantly impacted operations not only in support of operations but also in meeting the various state and federal compliance requirements enacted due to the COVID-19.

- **External**

All 73 districts are dependent upon the economic conditions of the state and the nation along with any uncertainties that may arise due to changes in state or federal policy or implementation of policies, which could impact the state’s budget in either direction – by hundreds of millions or even billions of dollars. California’s long-term funding plans and revenues are always subject to revision, which makes it difficult for districts to do long-term planning. There also continues to be uncertainty regarding the state’s ability to fully fund the SCFF along with the impact of the COVID-19 pandemic.

Districts must continue to focus on addressing long-term obligations such as OPEB and the projected increases to the employer contribution rates to fund CalSTRS and CalPERS pension obligations. The Governor also continues to urge fiscal restraint. Clearly, no one can predict when the pandemic and its impact on Californians will end; however, preparation must continue to be a part of the District’s annual fiscal and strategic planning to ensure the fiscal solvency of the District along with an emphasis on increasing operating reserves to be able to address any future reductions in revenue to ensure the District remains fiscally solvent.

DISTRICT BUDGET ALL FUNDS

The District's 2021-22 Adopted Budget of \$872.4 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2021-22 Adopted Budget is \$331.3 million. The General Fund Restricted FY 2021-22 Adopted Budget is \$220.8 million. The 2021-2022 Adopted Budget is approximately \$92.4 million more than the 2020-2021 Adopted Budget. This is primarily due to the net increases of \$18.2 in the General Fund Unrestricted and \$86.0 million in General Fund Restricted, the latter of which is mainly due to COVID-19 pandemic related funding. It should be noted that only those programs that have been identified for continued funding in 2021-2022 have been included in the Restricted Funds. Since many letters of commitment and subsequent awards will not be received until later in the budget year, it can be anticipated that this category of funding will continue to change as the 2021-2022 year progresses.

With regard to the other funds, there were increases of \$3.7 million in the Debt Service Fund associated with the general obligation bond debt as well as increases of \$8.7 million in the Capital Outlay Project Fund, \$ 1.5 million in the Internal Services Fund, and \$2.4 million in the Retiree Benefit Trust Fund. Additionally, there were decreases of \$6.9 million in the Proposition N Fund and \$21.5 in the Student Financial Aid Fund. The table below provides a summary of these funds in comparison with the 2020-2021 Adopted Budget.

Fund	2020-21 Total Budget Adopted	2021-22 Total Budget Adopted	Changes Over\Under
General Funds			
General Fund Unrestricted	\$ 313,117,752	\$ 331,324,041	\$ 18,206,289
General Fund Restricted	134,830,185	220,849,799	86,019,614
Total General Funds	\$ 447,947,937	\$ 552,173,840	\$ 104,225,903
Other Funds			
Debt Service Fund	\$ 169,191,027	\$ 172,849,205	\$ 3,658,178
Child Development Fund	3,295,764	3,866,113	570,349
Other Special Revenue Fund	1,288,988	1,053,586	(235,402)
Capital Outlay Projects Fund	19,779,753	28,463,399	8,683,646
Proposition S Fund	3,129,492	3,069,357	(60,135)
Proposition N Fund	18,709,153	11,849,840	(6,859,313)
Enterprise Funds	11,950,517	11,900,725	(49,792)
Internal Services	25,111,289	26,588,188	1,476,899
Associated Students	415,803	426,980	11,177
Student Representation Fee	367,059	407,491	40,432
Student Financial Aid	69,753,199	48,275,160	(21,478,039)
Scholarship/Loan	59,027	59,389	362
Trust and Agency	2,182,767	2,181,584	(1,183)
Retiree Benefit Trust	6,837,268	9,284,451	2,447,183
Total Other Funds	\$ 332,071,106	\$ 320,275,468	\$ (11,795,638)
Grand Totals	\$ 780,019,043	\$ 872,449,308	\$ 92,430,265

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund Balance	Revenue	Incoming Transfers	Total Revenue
General Fund Unrestricted	\$ 21,903,119	\$ 308,617,380	\$ 803,542	\$ 331,324,041
General Fund Restricted	50,824,914	165,280,265	4,744,620	220,849,799
Bond Interest & Redemption Fund	79,049,678	93,799,527	-	172,849,205
Child Development Fund	2,548,150	1,192,963	125,000	3,866,113
Other Special Revenue Fund	756,424	297,162	-	1,053,586
Capital Outlay Projects Fund	15,060,394	12,316,261	1,086,744	28,463,399
Proposition S Fund	3,050,420	18,937	-	3,069,357
Proposition N Fund	11,782,164	67,676	-	11,849,840
Enterprise Funds	-	11,765,725	135,000	11,900,725
Internal Services	22,269,384	4,311,129	7,675	26,588,188
Associated Students	302,875	15,028	109,077	426,980
Student Representation Fee	325,845	81,646	-	407,491
Student Financial Aid Fund	-	48,275,160	-	48,275,160
Scholarship/Loan	58,770	619	-	59,389
Trust and Agency	1,528,134	653,450	-	2,181,584
Retiree Benefit Trust	7,870,551	1,413,900	-	9,284,451
Total Budget	\$ 217,330,822	\$ 648,106,828	\$ 7,011,658	\$ 872,449,308

Expenditures:

Fund Description	Expenditures	Contingencies	Outgoing Transfers	Total Allocations
General Fund Unrestricted	\$ 290,323,389	\$ 36,554,211	\$ 4,446,441	\$ 331,324,041
General Fund Restricted	210,808,609	8,056,191	1,984,999	220,849,799
Bond Interest & Redemption Fu	93,799,527	79,049,678	-	172,849,205
Child Development Fund	3,728,100	-	138,013	3,866,113
Other Special Revenue Fund	1,053,586	-	-	1,053,586
Capital Outlay Projects Fund	28,097,440	-	365,959	28,463,399
Proposition S Fund	2,536,962	532,395	-	3,069,357
Proposition N Fund	10,809,876	1,039,964	-	11,849,840
Enterprise Funds	11,900,725	-	-	11,900,725
Internal Services	(610,975)	27,199,163	-	26,588,188
Associated Students	189,830	237,150	-	426,980
Student Representation Fee	212,057	195,434	-	407,491
Student Financial Aid Fund	48,198,914	-	76,246	48,275,160
Scholarship/Loan	520	58,869	-	59,389
Trust and Agency	1,218,727	962,857	-	2,181,584
Retiree Benefit Trust	17,300	9,267,151	0	9,284,451
Total Budget	\$ 702,284,587	\$ 163,153,063	\$ 7,011,658	\$ 872,449,308

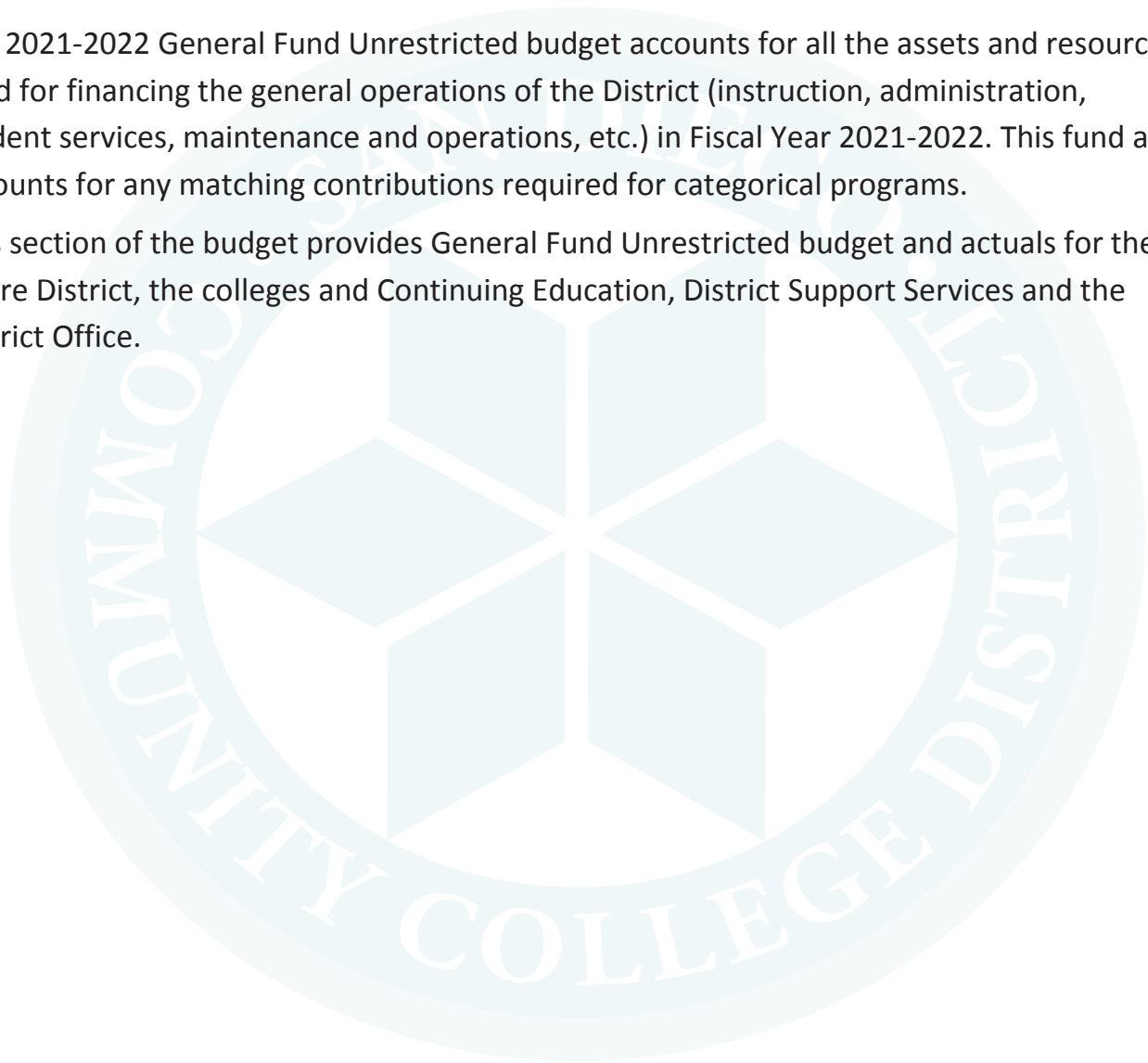
INTERFUND/INTRAFUND TRANSFERS

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	\$ 4,094,689	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	1,264,214	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	76,246	Student Financial Aid	Administrative Allowance
General Fund Restricted	113,013	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	720,785	General Fund Restricted	Maintenance, Emergency Repairs & Campus Minor Improvements
Capital Projects Fund	365,959	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	109,077	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	\$ 7,011,658		

GENERAL FUND UNRESTRICTED

The 2021-2022 General Fund Unrestricted budget accounts for all the assets and resources used for financing the general operations of the District (instruction, administration, student services, maintenance and operations, etc.) in Fiscal Year 2021-2022. This fund also accounts for any matching contributions required for categorical programs.

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



GENERAL FUND
UNRESTRICTED

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2020-2021 Budgeted Revenue to 2021-2022 Budgeted Revenue

Revenue Source	2020-2021 Adopted Budget	2021-2022 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 20,901,767	\$ 21,961,488	\$ 1,059,721
Credit FTES	122,316,468	126,312,573	3,996,105
Regular Non-Credit CDCP	30,235,524	31,768,614	1,533,090
Non-Credit FTES	5,052,081	5,315,737	263,656
Special Admit	5,779,579	6,072,632	293,053
Minimum Revenue	10,775,264	14,962,058	4,186,794
Sub-Total	195,060,683	206,393,102 *	11,332,419
Supplemental Allocation	\$ 41,595,396	\$ 41,313,730	(281,666)
Student Success Allocation	24,300,620	26,480,372	2,179,752
Sub-Total	65,896,016	67,794,102	1,898,086
Total Apportionment Revenue	260,956,699	274,187,204	13,230,505
Lottery	\$ 5,688,000	\$ 6,119,835	\$ 431,835
FY 2019-20 Full-Time Faculty	1,922,450	1,922,450	0
FY 2020-21 Full-Time Faculty	0	2,905,692	
Mandated Cost Reimbursement	1,143,667	1,151,505	7,838
Interest Revenue	975,000	500,000	(475,000)
Non-Resident Tuition	4,800,000	4,800,000	0
College Promise (BOG Waiver Admin.)	439,575	388,624	(50,951)
Student Fees	68,505	46,700	(21,805)
Apprenticeship Allowance	479,338	370,368	(108,970)
Enrollment Resident Fee (2%)	293,689	260,688	(33,001)
Part-time Faculty Compensation	857,650	816,362	(41,288)
Part-time Faculty Health Benefits	111,870	118,047	6,177
Part-time Faculty Office Hours	654,330	1,000,000	345,670
Indirect Cost	1,068,723	803,542	(265,181)
Other Local Revenue	864,718	209,369	(655,349)
Budget Adjustment	13,033,669	13,820,536	786,867
Transfers In	1,200,000	0	(1,200,000)
Total Revenue	294,557,883	309,420,922	11,957,347
Beginning Balance	\$ 18,559,869	\$ 21,903,119	\$ 3,343,250
TOTAL UNRESTRICTED REVENUES	\$ 313,117,752	\$ 331,324,041	\$ 18,206,289

* Included in the apportionment of \$206,393,102 is \$13,230,505 for Cost of Living Adjustment (COLA)

GENERAL FUND
UNRESTRICTED
REVENUE

GENERAL FUND UNRESTRICTED

Inter and Intra Fund Transfers

INTRAFUND TRANSFERS		INTERFUND TRANSFERS	
Outgoing Transfer to Restricted for:		Transfer from GFU to:	
Districtwide Co-curricular	\$ 2,977,809	Child Development	\$ 100,000
Hourglass Park - Miramar	333,725	Internal Services / Sports Ins.	7,675
Hourglass Field House	348,121	District Support Assoc. Students (1 & 2)	109,077
Hazardous Materials	198,089	Other Enterprise Fund (KSDS)	135,000
Hourglass Pool-Miramar	236,945		
Total Intrafund Transfer Out	\$ <u>4,094,689</u>	Total Interfund Transfer Out	\$ <u>351,752</u>

(1) I.D. Card City College = \$ 17,400 - Mesa College = \$ 27,150 - Miramar College = \$14,922 - Continuing Ed. = \$0

(2) Vending City College = \$13,050 - Mesa College = \$20,363 - Miramar College = \$11,192 - Continuing Ed = \$5,000

GENERAL FUND
UNRESTRICTED
INTER/INTRAFUND

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	44,491,079	42,957,671	41,019,450	40,143,141	40,850,047	12.33
Non-Instructional Contract	25,368,054	25,600,916	25,113,291	25,156,264	22,921,419	6.92
Instructional Other	38,894,630	46,193,368	47,010,368	40,245,099	44,449,838	13.42
Non-Instructional Other	1,863,150	1,961,107	2,041,918	1,803,918	1,887,643	0.57
TOTAL ACADEMIC SALARIES	110,616,913	116,713,062	115,185,027	107,348,422	110,108,947	33.24
Non-Instructional Regular	58,152,500	58,657,823	56,701,904	56,580,051	56,040,923	16.91
Instructional Aides Regular	7,255,526	6,971,336	6,609,264	6,658,307	6,669,704	2.01
Non-Instructional Salaries Other	2,050,518	1,848,081	1,200,533	979,687	1,233,505	0.37
Instructional Aides Other	1,041,030	1,097,819	746,960	488,257	1,208,523	0.36
TOTAL NON-ACADEMIC SALARIES	68,499,574	68,575,059	65,258,661	64,706,302	65,152,655	19.66
Employee Benefits	74,645,631	86,540,611	74,026,898	81,614,337	77,697,360	23.45
Supplies and Materials	4,332,055	2,519,345	4,275,182	2,062,121	4,231,738	1.28
Other Operating Expenses	30,493,081	22,361,542	31,280,321	20,809,078	30,389,040	9.17
Capital Outlay	2,442,664	1,090,029	2,523,457	684,732	2,742,349	0.83
Intrafund Transfers Out	3,896,309	8,542,675	3,558,395	3,206,211	4,094,689	1.24
Interfund Transfers Out	348,566	340,891	356,995	356,995	351,752	0.11
Student Financial Aid	1,300	780	1,300	1,170	1,300	0.00
Contingencies	11,128,175	-	16,651,516	-	36,554,211	11.03
TOTAL NON-SALARY ACCOUNTS	127,287,781	121,395,873	132,674,064	108,734,644	156,062,439	47.10
TOTAL ACTUALS & BUDGET	306,404,268	306,683,994	313,117,752	280,789,368	331,324,041	100

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

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

CITY COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	11,663,794	12,531,356	12,015,792	11,872,388	12,004,743	25.41
Non-Instructional Contract	5,379,699	5,677,614	5,770,840	5,985,473	4,917,846	10.41
Instructional Other	7,968,248	11,050,542	10,556,484	8,244,815	7,498,793	15.87
Non-Instructional Other	497,894	628,425	573,200	423,328	557,539	1.18
TOTAL ACADEMIC SALARIES	25,509,635	29,887,937	28,916,316	26,526,004	24,978,921	52.87
Non-Instructional Regular	6,267,140	6,389,619	5,975,973	5,986,345	6,081,637	12.87
Instructional Aides Regular	1,725,144	1,712,887	1,668,114	1,653,276	1,676,413	3.55
Non-Instructional Salaries Other	390,474	90,188	139,417	51,030	222,765	0.47
Instructional Aides Other	62,500	82,566	48,000	2,493	113,000	0.24
TOTAL NON-ACADEMIC SALARIES	8,445,258	8,275,260	7,831,504	7,693,144	8,093,815	17.13
Employee Benefits	13,146,938	14,206,651	12,445,563	13,353,155	12,688,047	26.86
Supplies and Materials	558,971	161,857	421,425	72,066	354,618	0.75
Other Operating Expenses	757,724	392,117	682,382	212,657	797,805	1.69
Capital Outlay	302,227	203,529	266,117	37,657	330,968	0.70
TOTAL NON-SALARY ACCOUNTS	14,765,860	14,964,154	13,815,487	13,675,535	14,171,438	30.00
TOTAL ACTUALS & BUDGET	48,720,753	53,127,351	50,563,307	47,894,683	47,244,174	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

MESA COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	18,441,815	17,150,046	15,882,169	15,752,122	16,168,058	23.53
Non-Instructional Contract	8,112,387	8,146,555	8,371,240	8,030,101	7,583,110	11.04
Instructional Other	12,166,804	15,152,788	16,099,842	13,558,309	14,994,950	21.82
Non-Instructional Other	702,846	614,116	652,466	535,092	601,360	0.88
TOTAL ACADEMIC SALARIES	39,423,852	41,063,505	41,005,717	37,875,624	39,347,478	57.27
Non-Instructional Regular	7,395,976	7,402,716	7,207,220	7,157,515	7,100,404	10.33
Instructional Aides Regular	2,374,664	2,300,839	2,194,885	2,176,577	2,207,468	3.21
Non-Instructional Salaries Other	192,577	215,164	49,767	44,712	87,067	0.13
Instructional Aides Other	20,126	20,698	172,715	55,889	160,755	0.23
TOTAL NON-ACADEMIC SALARIES	9,983,343	9,939,417	9,624,587	9,434,693	9,555,694	13.90
Employee Benefits	19,418,585	19,362,789	19,226,589	18,401,512	17,170,613	24.99
Supplies and Materials	640,539	262,416	634,833	142,895	788,835	1.15
Other Operating Expenses	858,727	428,999	1,011,150	347,985	1,200,531	1.75
Capital Outlay	533,618	80,560	609,694	142,767	643,810	0.94
TOTAL NON-SALARY ACCOUNTS	21,451,469	20,134,764	21,482,266	19,035,159	19,803,789	28.83
TOTAL ACTUALS & BUDGET	70,858,664	71,137,686	72,112,570	66,345,476	68,706,961	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

MIRAMAR COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	8,011,850	6,980,506	6,974,589	6,798,863	6,752,093	15.99
Non-Instructional Contract	5,470,661	5,561,583	5,101,227	5,022,482	5,195,217	12.30
Instructional Other	10,559,936	11,485,698	11,706,200	10,846,752	11,499,243	27.22
Non-Instructional Other	422,445	451,100	540,531	601,835	485,105	1.15
TOTAL ACADEMIC SALARIES	24,464,892	24,478,887	24,322,547	23,269,932	23,931,658	56.66
Non-Instructional Regular	4,509,195	4,386,263	4,136,053	4,149,921	4,288,447	10.15
Instructional Aides Regular	1,773,396	1,658,544	1,612,457	1,639,620	1,676,238	3.97
Non-Instructional Salaries Other	141,726	98,783	114,436	116,372	123,513	0.29
Instructional Aides Other	191,483	177,355	214,060	142,433	204,555	0.48
TOTAL NON-ACADEMIC SALARIES	6,615,800	6,320,945	6,077,006	6,048,346	6,292,753	14.89
Employee Benefits	11,465,574	11,033,253	11,094,875	10,628,742	10,266,158	24.30
Supplies and Materials	236,871	137,051	201,993	118,208	260,295	0.62
Other Operating Expenses	1,126,490	750,183	1,258,064	1,126,316	1,140,528	2.70
Capital Outlay	313,995	110,836	278,204	85,864	346,382	0.82
Student Financial Aid	1,300	780	1,300	1,170	1,300	0.00
TOTAL NON-SALARY ACCOUNTS	13,144,230	12,032,103	12,834,436	11,960,300	12,014,663	28.44
TOTAL ACTUALS & BUDGET	44,224,922	42,831,935	43,233,989	41,278,578	42,239,074	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	6,373,620	6,295,763	6,146,900	5,719,768	5,925,153	18.81
Non-Instructional Contract	4,356,748	4,318,102	4,067,640	4,185,595	3,571,814	11.34
Instructional Other	7,525,571	8,504,340	7,936,187	7,579,845	8,539,974	27.11
Non-Instructional Other	118,466	176,916	131,702	169,270	141,391	0.45
TOTAL ACADEMIC SALARIES	18,374,405	19,295,121	18,282,429	17,654,478	18,178,332	57.71
Non-Instructional Regular	3,577,422	3,651,624	3,308,521	3,278,628	3,316,806	10.53
Instructional Aides Regular	921,241	868,135	647,706	701,962	627,868	1.99
Non-Instructional Salaries Other	30,000	39,163	54,464	40,487	30,000	0.10
Instructional Aides Other	30,000	0	30,000	0	30,000	0.10
TOTAL NON-ACADEMIC SALARIES	4,558,663	4,558,922	4,040,691	4,021,077	4,004,674	12.72
Employee Benefits	9,256,311	9,416,616	8,625,187	8,493,182	7,850,666	24.92
Supplies and Materials	528,968	309,975	515,338	213,886	512,486	1.63
Other Operating Expenses	605,671	315,365	572,662	218,699	843,803	2.68
Capital Outlay	126,235	81,183	85,622	16,351	110,801	0.35
TOTAL NON-SALARY ACCOUNTS	10,517,185	10,123,139	9,798,809	8,942,118	9,317,756	29.58
TOTAL ACTUALS & BUDGET	33,450,253	33,977,182	32,121,929	30,617,673	31,500,762	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Contract	1,785,067	1,690,521	1,678,027	1,808,296	1,519,653	5.67
Instructional Other	20,150	-	25,634	4,218	-	-
Non-Instructional Other	73,197	48,554	113,962	54,067	72,197	0.27
TOTAL ACADEMIC SALARIES	1,878,414	1,739,075	1,817,623	1,866,581	1,591,850	5.94
Non-Instructional Regular	14,067,189	14,158,889	13,987,169	13,916,716	14,062,881	52.44
Instructional Aides Regular	-	(0)	11,729	11,728	-	-
Non-Instructional Salaries Other	702,232	1,172,353	349,533	726,102	326,133	1.22
Instructional Aides Other	-	6,818	(56,554)	592	-	-
TOTAL NON-ACADEMIC SALARIES	14,769,421	15,338,060	14,291,877	14,655,138	14,389,014	53.66
Employee Benefits	7,180,064	19,423,352	7,494,962	17,067,995	8,681,703	32.37
Supplies and Materials	729,951	272,628	275,921	46,853	339,028	1.26
Other Operating Expenses	2,733,065	795,139	4,044,182	667,823	1,484,861	5.54
Capital Outlay	254,489	142,508	509,473	3,089	329,987	1.23
Intrafund Transfers Out	-	4,857,854	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
TOTAL NON-SALARY ACCOUNTS	10,897,569	25,491,481	12,324,538	17,785,759	10,835,579	40.41
TOTAL ACTUALS & BUDGET	27,545,404	42,568,615	28,434,038	34,307,478	26,816,443	100
Contingencies	11,128,175	-	16,651,516	-	36,554,211	
TOTAL ACTUALS & BUDGET WITH CONTINGENCIES	38,673,579	42,568,615	45,085,554	34,307,478	63,370,654	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Contract	263,492	206,541	124,317	124,317	133,779	0.17
Instructional Other	653,921	-	686,021	11,160	1,916,878	2.45
Non-Instructional Other	48,302	41,996	30,057	20,326	30,051	0.04
TOTAL ACADEMIC SALARIES	965,715	248,537	840,395	155,803	2,080,708	2.66
Non-Instructional Regular	22,335,578	22,668,712	22,086,968	22,090,926	21,190,748	27.08
Instructional Aides Regular	461,081	430,931	474,373	475,144	481,717	0.62
Non-Instructional Salaries Other	593,509	232,430	492,916	984	444,027	0.57
Instructional Aides Other	736,921	810,382	338,739	286,850	700,213	0.89
TOTAL NON-ACADEMIC SALARIES	24,127,089	24,142,455	23,392,996	22,853,904	22,816,705	29.15
Employee Benefits	14,178,159	13,097,950	15,139,722	13,669,751	21,040,173	26.88
Supplies and Materials	1,636,755	1,375,418	2,225,672	1,468,213	1,976,476	2.53
Other Operating Expenses	24,411,404	19,679,739	23,711,881	18,235,598	24,921,512	31.84
Capital Outlay	912,100	471,413	774,347	399,004	980,401	1.25
Intrafund Transfers Out	3,896,309	3,684,821	3,558,395	3,206,211	4,094,689	5.23
Interfund Transfers Out	348,566	340,891	356,995	356,995	351,752	0.45
TOTAL NON-SALARY ACCOUNTS	45,383,293	38,650,232	45,767,012	37,335,773	53,365,003	68.19
TOTAL ACTUALS & BUDGET	70,476,097	63,041,225	70,000,403	60,345,480	78,262,416	100

GENERAL FUND RESTRICTED REVENUE

General Fund Restricted represents the third largest source of revenue received by the District. These restricted resources include grants, contracts and other categorical programs such as Student Success and Services Program (SSSP), Student Equity, Disabled Student Services (DSPS), the Strong Workforce Initiative, vocational education and staff development. For FY 2021-22, there is also a large influx of COVID-19 related funding of over \$92 million, mainly in the form of the HEERF (Higher Education Emergency Relief) funding.

Included in the Adopted Budget are only those programs that have been identified at this point in time for continued funding during 2021-2022. 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 2021-2022 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

Beginning Balance and Revenue

FEDERAL REVENUE	2020-21 Actual Final	2021-22 Total Budget Adopted
Professors for the Future	\$ 12,816	\$ -
Victim Advocacy Support & Services	153,677	62,569
DEBER PROJECT	6,173	96,246
RTI DOD STEM Learning	115,386	160,255
HEERF I	11,242,102	309,697
HEERF II	8,739,707	28,461,177
HEERF III	2,269,867	63,716,688
NSF STEM CORE ALLIANCE	57,578	2,693
NSF Encoding Geography Grant	-	21,600
COVID-19 Block Grant Federal	1,961,677	-
WIOA Title I Grant	307,496	-
Upward Bound	299,067	87,552
Dept of Rehab Coll to Career	281,582	290,000
RHB Workability	473,685	447,936
Naval COMBRIG Pendleton	224,524	-
BRIG Company-Miramar	115,876	133,030
Navcombrig 20-21	51,816	140,184
CIP Corry Station 20	2,408	-
Adult Ed - WIOA	2,162,529	1,901,935
Financial Aid Admin Allowance	153,841	214,080
College Work Study Program	464,615	1,306,816
Veterans Administrative Allowance	37,440	34,500
Student Support Services	242,835	435,293
TSA Security Training	-	1,929
HIS Program - Title III	823,240	1,054,027
HIS Program - Title V	564,327	439,121
Military Programs	803	-
Vocational Tech Ed Act (VTEA)	2,638,256	1,806,539
FEDERAL REVENUE TOTAL	\$ 33,403,323	\$ 101,123,867

GENERAL FUND RESTRICTED REVENUE

STATE REVENUE	2020-21 Actual Final	2021-22 Total Budget Adopted
DSN Adv Transport-MMR 20-21	\$ 200,000	\$ 50,000
SSSP- Non Credit 21-22	-	2,301,554
Student Equity -21-22	-	5,432,266
Puente Program	2,500	-
CA ENERGY COMMISSION	397,419	972,608
Faculty Entrepreneurship Grant	168	-
Nursing Education Grant	-	231,149
AB86 Adult Ed. Consortium	247	-
Governor's IELM	-	6,886,990
Biotech Pathway Program	34,574	-
Student Retention & Enrollment	689,579	-
Student Equity Plan 15-16	244	-
SWP ICT/DIGITAL MEDIA	32,700	21,800
SWP - Advanced Manufacturing	-	50,140
Certified Nursing Assistant	1,024	-
Math Engineering & Science	17,107	-
CA Campus Catalyst Fund	328,500	-
Prop 20 Lottery Funds	2,556,505	1,887,456
C & F Incarcerated	30,838	11,364
CA CCAP STEM Academy Program	351,051	1,000,000
CA Apprenticeship Initiative MMR	-	72,000
Homeless & Housing Insecurity	605,242	-
School Communication IG Program	18,743	81,257
SWP-ICT Software Development	21,468	31,181
RSWP Sector Health	2,691	55,673
Dream Resource Liaison Support	182,133	-
Strong Workforce 21-22	-	1,311,886
VRC One-Time 20-21	437,962	-
COVID-19 Block Grant State	2,407,657	-
Blue Tech Grant	-	500,000
SWP CB Internal Marketing Yr2	115,004	35,828
Basic Skills 21-22	-	1,229,230
SD Early Middle College	21,854	-
IEPI Innovation	201,498	-
Sector Navigator-Life Science	309,297	110,000
Adult Education Block Grant	3,621,009	3,736,367
SSSP - Credit	8,178,529	7,922,843
SSSP - Non Credit 16-17	2,345,115	-
Student Equity	5,594,252	-
BFAP Administration	1,884,278	1,567,315
EOPS Administration	2,692,451	3,107,679
CAFYES	1,643,780	1,493,518
California College Promise	3,702,067	3,131,077
CARE Grant	238,118	252,038
Financial Aid Technology	148,853	136,241
Strong Workforce	5,086,801	-
AB1725 Staff Diversity/Develop	50,000	50,000
Program for Disabled	4,972,916	4,608,411
Basic Skills	1,249,320	-

Continued on Next Page

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

	2020-21 Actual Final	2021-22 Total Budget Adopted
STATE REVENUE		
Zero Textbook Gt Implement	\$ 1,679	\$ -
DSN Grants	26,796	-
Nursing Grants	234,777	-
SWP Regional Programs	1,983,666	589,184
BS Partnership Pilot Program	167	-
Guided Pathways Grants	589,970	439,557
CTE Enhancement Grant	272,159	-
Cal-Works/TANF	2,828,514	2,832,840
Mental Health Services Grant	109,438	-
Veterans Resource Center	891,256	759,595
Commission on Post Ongoing	104,111	-
SWP Entrepreneurs Project 2	-	300,000
		-
STATE REVENUE TOTAL	\$ 57,416,027	\$ 53,199,047

	2020-21 Actual Final	2021-22 Total Budget Adopted
LOCAL REVENUE		
Cocurricular Fund	\$ 2,350,761	\$ 2,995,662
Civic Center	323,844	387,997
Bio Tech Center Revenue	1,215	-
Smog Station Program	2,000	2,678
The Andrew Mellon Foundation	615,366	-
Homeless SDHCM	138,344	437,555
AMGEN	43,488	8,809
Military Reserve	8,226	-
Indirect Cost Recovery	332,090	373,056
Cash Contingency Reserve	55,262	113,013
Military Admin Support	6,496	-
Hourglass Park Project	1,545,736	1,831,257
Parking - District	2,044,310	2,623,561
Student Health Services Fund	1,736,017	1,757,391
Hazardous Materials	150,000	198,089
Library Fines	2,899	6,204
Mental Health Career Pathway 17	81,536	75,000
Cal Coast Foundation Educator	1,050	-
Educational Broadband Services	421,698	434,352
The Angell Foundation	50,000	50,000
Miscellaneous Student Fees	10,671	16,656
Arthur Rupe Foundation Grant	12,000	-
SD Veterans Peer to Peer Program	47,500	39,596
John Burton Book Grant	800	-
STEM Core	-	25,387
Child Care Center	20,470	15,000
Redevelopment	4,898,290	4,260,708
Center for Human & Com Svcs	-	50,000
		-
LOCAL REVENUE TOTAL	\$ 14,900,069	\$ 15,701,971

Beginning Balance		\$ 50,824,914
TOTAL REVENUE AND BEGINNING BALANCE	\$ 105,719,419	\$ 220,849,799

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	431,401	260,662	322,985	276,000	68,485	0.03
Non-Instructional Contract	10,619,404	9,317,022	12,356,001	9,854,485	12,713,195	5.76
Instructional Other	1,924,178	438,974	1,004,438	1,264,102	550,907	0.25
Non-Instructional Other	10,762,782	7,630,744	10,407,758	8,234,554	11,847,500	5.36
TOTAL ACADEMIC SALARIES	23,737,765	17,647,402	24,091,182	19,629,141	25,180,087	11.40
Non-Instructional Regular	15,472,376	12,109,839	16,130,107	12,825,146	11,926,668	5.40
Instructional Aides Regular	1,535,097	1,281,331	1,979,944	1,353,366	1,513,893	0.69
Non-Instructional Salaries Other	7,261,635	4,224,232	5,721,454	2,959,883	8,052,692	3.65
Instructional Aides Other	2,618,265	1,826,260	2,407,841	1,815,717	2,355,412	1.07
TOTAL NON-ACADEMIC SALARIES	26,887,373	19,441,662	26,239,346	18,954,112	23,848,665	10.81
Employee Benefits	15,285,710	15,192,836	40,558,161	15,663,469	17,292,337	7.83
Supplies and Materials	9,429,998	2,767,899	10,291,174	2,697,333	21,256,942	9.63
Other Operating Expenses	22,059,119	6,613,053	25,583,257	8,631,273	52,418,271	23.73
Capital Outlay	16,908,928	3,663,729	17,225,464	6,502,887	23,370,220	10.58
Intrafund Transfers Out	1,369,317	862,471	3,801,175	7,314,362	1,235,942	0.56
Interfund Transfers Out	3,516,017	3,731,761	4,754,213	3,587,273	720,785	0.33
Student Financial Aid	7,150,031	2,464,488	14,097,747	7,511,132	40,584,203	18.38
Other Student Aid	5,374,145	2,646,102	7,765,135	5,023,976	6,857,884	3.11
Contingencies	8,473,587	-	7,193,859	-	8,084,463	3.66
TOTAL NON-SALARY ACCOUNTS	89,566,852	37,942,339	131,270,185	56,931,705	171,821,047	77.81
TOTAL BUDGET	140,191,990	75,031,403	181,600,713	95,514,958	220,849,799	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

CITY COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	138,142	88,981	66,000	72,500	-	-
Non-Instructional Contract	2,000,154	2,203,797	2,576,498	2,143,948	4,238,809	9.59
Instructional Other	1,087,838	130,571	318,282	265,915	167,735	0.38
Non-Instructional Other	2,889,350	2,352,965	2,540,807	2,284,766	4,971,862	11.25
TOTAL ACADEMIC SALARIES	6,115,484	4,776,314	5,501,587	4,767,129	9,378,406	21.22
Non-Instructional Regular	3,948,489	2,049,886	2,304,425	2,128,594	1,829,433	4.14
Instructional Aides Regular	77,234	103,450	105,138	142,510	244,536	0.55
Non-Instructional Salaries Other	2,510,235	1,045,588	1,456,862	604,135	2,769,250	6.27
Instructional Aides Other	828,858	582,537	575,480	367,756	286,216	0.65
TOTAL NON-ACADEMIC SALARIES	7,364,816	3,781,461	4,441,905	3,242,995	5,129,435	11.61
Employee Benefits	3,121,213	2,706,353	7,779,750	2,677,280	4,467,977	10.11
Supplies and Materials	1,627,029	587,779	1,896,844	430,110	4,997,567	11.31
Other Operating Expenses	3,841,749	1,111,514	4,862,408	1,249,175	5,456,777	12.35
Capital Outlay	2,142,633	694,033	4,117,189	1,983,740	4,354,363	9.85
Intrafund Transfers Out	372,654	161,416	113,219	63,396	95,294	0.22
Interfund Transfers Out	-	-	567,518	226,880	-	-
Student Financial Aid	1,670,092	727,554	3,450,261	1,994,658	8,498,635	19.23
Other Student Aid	951,245	536,739	1,635,008	1,177,001	880,071	1.99
Contingencies	644,428	-	679,715	-	938,923	2.12
TOTAL NON-SALARY ACCOUNTS	14,371,043	6,525,388	25,101,912	9,802,240	29,689,607	67.18
TOTAL BUDGET	27,851,343	15,083,163	35,045,404	17,812,364	44,197,448	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

MESA COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	-	-	97,500	108,000	-	-
Non-Instructional Contract	3,636,992	3,091,616	3,974,849	3,189,588	3,415,203	5.85
Instructional Other	115,549	47,623	109,199	315,106	48,734	0.08
Non-Instructional Other	2,640,596	1,936,783	2,858,817	1,825,528	2,476,948	4.24
TOTAL ACADEMIC SALARIES	6,393,137	5,076,022	7,040,365	5,438,222	5,940,885	10.17
Non-Instructional Regular	3,333,122	2,932,540	3,558,154	3,034,117	3,291,232	5.64
Instructional Aides Regular	588,989	361,511	759,101	386,537	481,025	0.82
Non-Instructional Salaries Other	2,153,740	1,643,524	2,329,227	1,362,817	2,837,677	4.86
Instructional Aides Other	664,223	472,731	488,350	380,530	883,508	1.51
TOTAL NON-ACADEMIC SALARIES	6,740,074	5,410,306	7,134,832	5,164,001	7,493,442	12.83
Employee Benefits	4,365,783	3,544,013	11,974,657	3,711,878	4,774,882	8.18
Supplies and Materials	3,542,361	775,136	4,065,790	814,397	6,410,189	10.98
Other Operating Expenses	3,709,217	1,265,482	3,648,832	1,189,226	7,370,107	12.62
Capital Outlay	5,189,460	1,075,446	4,463,926	2,091,787	7,797,769	13.36
Intrafund Transfers Out	67,558	55,734	41,332	26,389	59,436	0.10
Interfund Transfers Out	-	-	285,237	-	-	-
Student Financial Aid	2,534,775	1,142,517	4,916,425	2,257,440	17,249,126	29.55
Other Student Aid	868,942	683,494	2,804,706	1,946,385	1,285,957	2.20
TOTAL NON-SALARY ACCOUNTS	20,278,096	8,541,822	32,200,905	12,037,502	44,947,466	76.99
TOTAL BUDGET	33,411,307	19,028,150	46,376,102	22,639,725	58,381,793	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

MIRAMAR COLLEGE

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	204,413	149,289	45,500	50,000	-	-
Non-Instructional Contract	2,107,952	1,590,675	2,306,220	1,829,231	2,312,897	6.40
Instructional Other	478,081	170,337	525,506	553,312	324,348	0.90
Non-Instructional Other	3,466,212	1,656,507	3,415,534	1,968,399	3,187,679	8.82
TOTAL ACADEMIC SALARIES	6,256,658	3,566,808	6,292,760	4,400,942	5,824,924	16.12
Non-Instructional Regular	2,508,804	1,861,875	2,804,602	1,967,082	2,039,107	5.64
Instructional Aides Regular	287,866	295,863	338,942	335,523	336,148	0.93
Non-Instructional Salaries Other	1,479,623	936,694	1,115,854	509,085	1,937,081	5.36
Instructional Aides Other	374,180	277,456	391,958	275,321	726,144	2.01
TOTAL NON-ACADEMIC SALARIES	4,650,473	3,371,888	4,651,356	3,087,011	5,038,480	13.94
Employee Benefits	2,840,955	2,348,688	7,652,153	2,529,293	2,791,946	7.73
Supplies and Materials	1,440,750	417,085	1,307,001	540,998	2,503,747	6.93
Other Operating Expenses	4,216,295	962,281	4,044,212	1,644,512	4,983,968	13.79
Capital Outlay	2,249,006	733,540	3,022,156	1,025,808	5,609,346	15.52
Intrafund Transfers Out	559,390	69,261	205,531	77,381	136,983	0.38
Interfund Transfers Out	-	-	265,941	-	-	-
Student Financial Aid	1,562,215	594,417	3,257,912	2,022,234	7,780,453	21.53
Other Student Aid	466,751	339,545	1,897,082	1,679,921	1,337,000	3.70
Contingencies	12,172	-	52,726	-	133,942	0.37
TOTAL NON-SALARY ACCOUNTS	13,347,534	5,464,817	21,704,714	9,520,147	25,277,385	69.95
TOTAL BUDGET	24,254,665	12,403,513	32,648,830	17,008,100	36,140,789	100

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Instructional Contract	88,846	22,391	113,985	45,500	68,485	0.18
Non-Instructional Contract	2,209,422	2,132,203	2,916,183	2,367,161	2,230,114	5.92
Instructional Other	242,710	81,893	3,000	103,410	90	0.00
Non-Instructional Other	1,292,708	1,329,229	1,139,065	1,750,247	927,500	2.46
TOTAL ACADEMIC SALARIES	3,833,686	3,565,716	4,172,233	4,266,318	3,226,189	8.56
Non-Instructional Regular	3,453,061	3,023,670	3,574,985	3,272,663	2,369,410	6.29
Instructional Aides Regular	519,054	458,553	775,763	487,795	452,184	1.20
Non-Instructional Salaries Other	806,758	385,572	629,400	386,895	276,757	0.73
Instructional Aides Other	513,765	304,054	629,854	481,724	353,554	0.94
TOTAL NON-ACADEMIC SALARIES	5,292,638	4,171,849	5,610,002	4,629,077	3,451,905	9.16
Employee Benefits	3,414,094	3,275,362	7,466,976	3,645,272	3,554,525	9.44
Supplies and Materials	1,847,956	791,401	2,442,699	726,960	6,953,297	18.46
Other Operating Expenses	3,717,960	1,548,993	5,812,756	2,981,853	7,438,000	19.75
Capital Outlay	6,860,204	986,834	4,825,843	849,054	5,163,532	13.71
Intrafund Transfers Out	284,045	151,036	446,957	157,698	520,436	1.38
Student Financial Aid	1,236,574	-	2,473,149	1,236,800	7,055,989	18.73
Other Student Aid	316,520	73,062	276,499	124,775	304,200	0.81
TOTAL NON-SALARY ACCOUNTS	17,677,353	6,826,688	23,744,879	9,722,412	30,989,979	82.28
TOTAL BUDGET	26,803,677	14,564,253	33,527,114	18,617,807	37,668,073	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS (Including Interfund and Intrafund Transfers)

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Contract	664,884	298,731	582,251	324,557	516,172	1.16
Instructional Other	-	8,550	48,451	26,359	10,000	0.02
Non-Instructional Other	473,916	355,260	453,535	405,614	283,511	0.64
TOTAL ACADEMIC SALARIES	1,138,800	662,541	1,084,237	756,530	809,683	1.82
Non-Instructional Regular	2,228,900	2,241,868	3,887,941	2,422,691	2,397,486	5.39
Instructional Aides Regular	61,954	61,954	1,000	1,000	-	-
Non-Instructional Salaries Other	311,279	212,854	190,111	96,950	231,927	0.52
Instructional Aides Other	237,239	189,481	322,199	310,386	105,990	0.24
TOTAL NON-ACADEMIC SALARIES	2,839,372	2,706,157	4,401,251	2,831,027	2,735,403	6.15
Employee Benefits	1,543,665	3,318,420	5,684,625	3,099,746	1,703,007	3.83
Supplies and Materials	971,902	196,498	578,840	184,866	392,142	0.88
Other Operating Expenses	6,573,898	1,724,782	7,215,049	1,566,507	27,169,419	61.11
Capital Outlay	467,625	173,876	796,350	552,499	445,210	1.00
Intrafund Transfers Out	85,670	425,024	2,994,136	6,989,498	423,793	0.95
Interfund Transfers Out	3,516,017	3,731,761	3,635,517	3,360,393	720,785	1.62
Student Financial Aid	146,375	-	-	-	-	-
Other Student Aid	2,770,687	1,013,261	1,151,840	95,895	3,050,656	6.86
Contingencies	7,816,987	-	6,461,418	-	7,011,598	15.77
TOTAL NON-SALARY ACCOUNTS	23,892,826	10,583,622	28,517,775	15,849,404	40,916,610	92.02
TOTAL BUDGET	27,870,998	13,952,320	34,003,263	19,436,961	44,461,696	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

DEBT SERVICE FUND

Description

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

Goals and Objectives

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

	2021-22 Adopted Total Budget
Beginning Balance	\$ 79,049,678
County Interest	871,000
Tax Apportionment Secured Roll	92,928,527
TOTAL SOURCES	\$ 172,849,205
Principal Expense Long Term Debt	\$ 41,672,450
Interest Expense Long Term Debt	52,113,427
Other Service Charges	13,650
Reserve for Contingencies	79,049,678
TOTAL USES	\$ 172,849,205

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 Sub Fund 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 BUDGET FY 2021-2022

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Balance	\$ 180,085	\$ 1,791,414	\$ 315,949	\$ 260,702	\$ 2,548,150
Federal Revenue	50,326	-	-	10,000	60,326
State Child Development Revenue	492,719	294,481	229,924	113,013	1,130,137
Local Revenue (including Interest)	-	-	-	2,500	2,500
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333	-	25,000
TOTAL SOURCES	\$ 756,464	\$ 2,119,228	\$ 579,206	\$ 411,215	\$ 3,866,113
Expenditures					
Academic Salaries	\$ 6,610	\$ 90,000	\$ 2,066	\$ -	\$ 98,676
Non-Academic Salaries	348,645	225,000	248,971	-	822,616
Employee Benefits	122,910	59,950	25,664	-	208,524
Supplies and Materials	171,299	254,958	39,036	271,202	736,495
Other Operating Expenses	50,000	566,706	25,000	2,000	643,706
Capital Outlay	57,000	922,614	238,469	-	1,218,083
Interfund Transfer Out	-	-	-	25,000	25,000
Intrafund Transfer Out to Child Dev	-	-	-	113,013	113,013
TOTAL USES	\$ 756,464	\$ 2,119,228	\$ 579,206	\$ 411,215	\$ 3,866,113

CHILD DEVELOPMENT FUND

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

OTHER FUNDS
CHILD
DEVELOPMENT

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Contract	5,000	-	-	-	-	-
Non-Instructional Other	23,026	0	38,338	9,830	98,676	3
TOTAL ACADEMIC SALARIES	28,026	0	38,338	9,830.00	98,676	2.55
Instructional Aides Regular	137,570	246,456	294,085	233,525	273,163	7
Non-Instructional Salaries Other	28,448	5,987	130,306	60,478	153,384	4
Instructional Aides Other	535,000	332,504	331,396	99,396	396,069	10
TOTAL NON-ACADEMIC SALARIES	701,018	584,947	755,787	393,399	822,616	21.28
Employee Benefits	206,216	168,803	219,643	167,371	208,524	5
Supplies and Materials	574,702	105,935	610,596	68,168	736,495	19
Other Operating Expenses	354,642	13,929	445,400	11,272	643,706	17
Capital Outlay	892,857	46,596	1,097,444	22,745	1,218,083	32
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	1
Interfund Transfers Out	91,114	79,159	113,013	55,262	113,013	3
TOTAL NON-SALARY ACCOUNTS	2,144,531	439,422	2,511,096	349,818	2,944,821	76.17
TOTAL ACTUALS & BUDGET	2,873,575	1,024,369	3,305,221	753,047	3,866,113	100

OTHER SPECIAL REVENUE FUNDS

OTHER FUNDS
SPECIAL
REVENUE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is derived from student user fees.

	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total Special Revenue Funds
Beginning Balance and Revenue						
Beginning Balance	\$ 122,470	\$ 98,523	\$ 568,227	\$ (50,400)	\$ 17,604	\$ 756,424
Local Revenue	58,062	59,500	106,600	70,000	3,000	297,162
TOTAL SOURCES	\$ 180,532	\$ 158,023	\$ 674,827	\$ 19,600	\$ 20,604	\$ 1,053,586
Expenditures						
Academic Salaries	\$ 25,000	\$ -	\$ -	\$ 7,500	\$ -	\$ 32,500
Non-Academic Salaries	41,532	5,816	32,923	7,500	-	87,771
Employee Benefits	19,000	1,737	5,482	2,232	-	28,451
Supplies and Materials	55,000	96,890	185,387	800	7,971	346,048
Other Operating Expenses	20,000	42,909	187,957	768	8,791	260,425
Capital Outlay	20,000	10,671	263,078	800	3,842	298,391
TOTAL USES	\$ 180,532	\$ 158,023	\$ 674,827	\$ 19,600	\$ 20,604	\$ 1,053,586

OTHER SPECIAL REVENUE FUND EXPENSES

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Contract	28,589	43,128	7,732	46,785	7,500	0.71
Instructional Other	191,308	99,656	51,743	4,485	0	0.00
Non-Instructional Other	20,000	21,562	30,000	0	25,000	2.37
TOTAL ACADEMIC SALARIES	239,897	164,346	89,475	51,270	32,500	3.08
Non-Instructional Regular	34,123	9,617	9,229	10,394	7,500	0.71
Non-Instructional Salaries Other	26,984	11,975	49,419	0	38,739	3.68
Instructional Aides Other	18,513	12,453	19,000	1,881	41,532	3.94
TOTAL NON-ACADEMIC SALARIES	79,620	34,045	77,648	12,275	87,771	8.33
Employee Benefits	59,884	62,090	32,069	32,002	28,451	2.70
Supplies and Materials	692,498	239,825	479,390	21,527	346,048	32.84
Other Operating Expenses	335,141	87,368	289,800	10,084	260,425	24.72
Capital Outlay	435,197	79,098	320,606	23,026	298,391	28.32
TOTAL NON-SALARY ACCOUNTS	1,522,720	468,381	1,121,865	86,639	933,315	88.58
TOTAL ACTUALS & BUDGET	1,842,237	666,772	1,288,988	150,184	1,053,586	100

CAPITAL PROJECTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

CAPITAL PROJECTS FUND BUDGET FY 2021-2022

BEGINNING BALANCE & INCOME	
Beginning Balance	\$ 15,060,394
State Schedule Maintenance	10,330,485
Interest	94,070
Rental and Lease	1,891,706
Interfund Transfer In from GFU	720,785
Intrafund Transfer In	365,959
TOTAL SOURCE	\$ 28,463,399

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ -	\$ -	\$ -	\$ -	11,828,333	11,828,333
New Construction (1)	-	-	-	-	2,579,689	2,579,689
State Seismic Retrofit	-	-	-	-	-	-
Local Projects (2)	656,560	522,900	278,840	96,407	8,679,260	10,233,967
Redevelopment	-	-	-	-	3,342,151	3,342,151
Operating Costs	-	-	-	-	113,300	113,300
Intrafund Transfer Out	-	-	-	-	365,959	365,959
TOTAL USES	\$ 656,560	\$ 522,900	\$ 278,840	\$ 96,407	\$ 26,908,692	\$ 28,463,399

(1) New Construction include:
City ADT Remodel, City Child Development Bldg, City Parking Lot, Cont. Ed. Cesar Chavez Lighting, ECC Solar Panels
(2) Local Projects include:
College Campuses and District Office -Minor Improvements, MS CE-Cafeteria Renovation, DW MS - Equipment Reserve, DO Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, Energy Efficiency Efforts - Prop 39,
DW Parking Improvement, KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification.

CAPITAL PROJECTS FUND ACTUALS FY 2020-2021

BEGINNING BALANCE & INCOME	
Beginning Balance	\$ 16,708,566
Energy Efficiency Efforts Revenue	-
State Schedule Maintenance	-
Interest	64,380
Rental and Lease	1,571,877
Other Misc Local	-
Interfund Transfer In from GFU/GFR	3,360,392
Intrafund Transfer In	376,275
Unrealized Gain on Investments	(127,445)
TOTAL SOURCES	\$ 21,954,045

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
New Construction	\$ -	\$ -	\$ -	\$ -	\$ 5,300,396	\$ 5,300,396
Local Projects (1)	235,751	-	1,539	-	979,690	1,216,980
Intrafund Transfer Out to Capital	-	-	-	-	376,275	376,275
TOTAL USES	\$ 235,751	\$ -	\$ 1,539	\$ -	\$ 6,656,361	\$ 6,893,651
ENDING BALANCE						\$ 15,060,394

(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 increase of \$685 million, by a favorable vote of 68.6%. The funds were designated to acquire land, construct, improve and equip facilities in accordance with the respective Campus Facility Master Plans.

Goals and Objectives

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

Revenue

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

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

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

In 2019, the District refunded approximately \$582 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds and Capital Appreciation Bonds. Approximately \$268 million of this refunding was attributable to Proposition S. Prop S bonds refunded were Election of 2002, Series 2013 (\$95 million), Series 2011 (\$5 million) and Series 2012 (\$168 million).

[Budget - See Next Page](#)

PROPOSITION S FUND BUDGET FY 2021-2022

BEGINNING BALANCE AND REVENUE	
Beginning Balance	\$ 3,050,420
Interest	18,937
TOTAL SOURCES	\$ 3,069,357

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Prop S Fund
Expenditures & Reserves						
Building Renovation	\$ -	\$ 6,750	\$ -	\$ 1,000,000	\$ -	1,006,750
New Construction	15,212	-	1,015,000	-	-	1,030,212
Infrastructure	-	-	250,000	-	-	250,000
Program Management	-	-	-	-	250,000	250,000
Reserves	-	-	-	-	-	532,395
TOTAL USES	\$ 15,212	\$ 6,750	\$ 1,265,000	\$ 1,000,000	\$ 250,000	\$ 3,069,357

Projects by Campus

City: Child Development Center
 Mesa: Campus Facilities Support Renovation
 Miramar: Technology & Distribution Center, Hourglass Park Field House, Miramar Infrastructure
 Cont. Ed: District Service Center
 Districtwide: Project Management

PROPOSITION S FUND ACTUALS FY 2020-2021

BEGINNING BALANCE AND REVENUE	
Beginning Balance	\$ 3,113,616
Interest	24,394
Unrealized Gain	(28,781)
TOTAL SOURCES	\$ 3,109,229

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Prop S Fund
Expenditures & Reserves						
New Construction	\$ 53,313	\$ -	\$ 5,496	\$ -	\$ -	\$ 58,809
TOTAL USES	\$ 53,313	\$ -	\$ 5,496	\$ -	\$ -	\$ 58,809
ENDING BALANCE						\$ 3,050,420

Projects by Campus

City: Child Development Center

Mesa: Hourglass Park Field House, Technology & Distribution Center

Miramar:

Districtwide:

OTHER FUNDS
PROPOSITION S

PROPOSITION N FUND

Description

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

Goals and Objectives

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

Revenue

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

In 2012, the District refunded approximately \$290 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds. Approximately \$46 million of this refunding was attributable to Prop N Election 2006, Series 2007.

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

In 2019, the District refunded approximately \$582 million of the San Diego Community College District (San Diego County, California) General Obligation Bonds and Capital Appreciation Bonds. Approximately \$314 million of this refunding was attributable to Proposition N. Prop N bonds refunded were Election of 2006, Series 2013.

[Budget - See Next Page](#)

PROPOSITION N FUND BUDGET FY 2021-2022

BEGINNING BALANCE AND REVENUE	
Beginning Balance	\$ 11,782,164
Interest	67,676
TOTAL SOURCES	\$ 11,849,840

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Prop N Fund
Expenditures and Reserves						
Building Renovation	\$ -	\$ -	\$ 125,000	\$ -	\$ -	125,000
Building Renovation/New Const.	-	-	68,536	-	-	68,536
New Construction	-	6,000	75,000	-	-	81,000
Infrastructure	24,893	4,140,022	1,050,000	-	-	5,214,915
Program Management	-	-	-	-	5,320,425	5,320,425
Reserves	-	-	-	-	-	1,039,964
TOTAL USES	\$ 24,893	\$ 4,146,022	\$ 1,318,536	\$ -	\$ 5,320,425	11,849,840

Projects by Campus

City: D-Bldg. Roof, Engineering Tech, Humanities Bldg, Infrastructure, Renovate A-Bldg
Mesa: Art Facilities, Cafeteria/Bookstore/Stockroom, Infrastructure, Instructional Tech Bldg
Miramar: Aviation Maint. Tech Center, Cafe/Bookstore, Campus Dev. Infrastructure, College Serv Ctr - Police/Emerg.
Library Resource Center, Maintenance Facility, Regional Pub. Safety Inst.
Districtwide: Program Management

PROPOSITION N FUND ACTUALS FY 2020-2021

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$ 18,324,870
Interest	145,582
Other Misc Local Revenue	-
Unrealized Gain	(210,641)
TOTAL SOURCES	\$ 18,259,811

	City College	Mesa College	Miramar College	College of Continuing Education	District	Total Prop N Fund
Expenditures & Reserves						
Building Renovation	\$ 58,184	\$ -	\$ -	\$ -	\$ -	58,184
Building Renovation/New Const.	-	-	55,723	-	-	55,723
New Construction	(402,360)	-	-	-	-	(402,360)
Infrastructure	927	5,833,913	152,065	-	-	5,986,905
Program Management	-	-	-	-	779,195	779,195
TOTAL USES	\$ (343,249)	\$ 5,833,913	\$ 207,788	\$ -	\$ 779,195	\$ 6,477,647

ENDING BALANCE

ENDING BALANCE	\$	\$	\$	\$	\$	\$ 11,782,164
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Projects by Campus

City: D-Bldg Roof, Engineering Tech, Humanities Bldg, Infrastructure, Renovate A-Bldg
Mesa: Art Facilities, Cafeteria/Bookstore/ Stockroom, Infrastructure, Instructional Tech Bldg
Miramar: Aviation Maint. Tech Center, Campus Dev. Infrastructure, Parking Structure #1, Regional Pub. Safety Inst., Science Bldg. Addition, Training Course
CE: ECC Ph II Wing-Reno. And Relo of Admin Bldg
Districtwide: Program Management

OTHER FUNDS
PROPOSITION N

ENTERPRISE FUNDS BUDGET (ABSO)

OTHER FUNDS
ENTERPRISE
FUNDS (ABSO)

Description

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

Goals and Objectives

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

Budget

	Bookstore	Food Service	Total Enterprise Funds
Beginning Fund Balance and Revenue			
Beginning Fund Balance	\$ (87,447)	(3,753,028)	\$ (3,840,475)
Sales	4,100,000	0	4,100,000
Interest/Other Revenue	296,000	0	296,000
TOTAL SOURCES	\$ 4,308,553	\$ (3,753,028)	\$ 555,525
Expenditures			
Non-Academic Salaries	2,457,100	1,710,192	4,167,292
Employee Benefits	996,244	681,895	1,678,139
Supplies and Materials	3,800,000	50,000	3,850,000
Other Operating Expenses	534,000	360,000	894,000
Capital Outlay	167,500	80,000	247,500
TOTAL USES	\$ 7,954,844	\$ 2,882,087	\$ 10,836,931
TOTAL Ending Fund Balance	\$ (3,646,291)	\$ (6,635,115)	\$ (10,281,406)

OTHER ENTERPRISE FUNDS BUDGET

Description

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

Goals and Objectives

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

Revenue

Revenue is primarily derived from advertising and membership subscriptions.

Budget

	KSDS Radio Station
Revenue	
Sales	\$ 928,793
Interfund Transfer In from GFU	135,000
TOTAL SOURCES	\$ 1,063,793
Expenditures	
	\$ 1,063,793
TOTAL USES	\$ 1,063,793

OTHER FUNDS
ALL ENTERPRISE
FUNDS

ALL ENTERPRISE FUNDS ACTUALS

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Regular	5,028,099	3,114,644	3,058,181	2,708,539	3,273,459	27.51
Non-Instructional Salaries Other	916,892	1,591,598	264,153	39,808	1,410,957	11.86
TOTAL NON-ACADEMIC SALARIES	5,944,991	4,706,242	3,322,334	2,748,347	4,684,416	39.37
Employee Benefits	2,327,063	1,842,980	1,757,127	1,484,273	1,897,036	15.94
Supplies and Materials	11,205,804	6,331,227	5,856,856	2,756,662	3,853,500	32.38
Other Operating Expenses	1,453,945	811,516	880,675	270,022	1,213,273	10.19
Capital Outlay	415,000	82,769	133,525	28,249	252,500	2.12
Intrafund Transfers Out	176,000	176,000	0	0	0	0.00
TOTAL NON-SALARY ACCOUNTS	15,577,812	9,244,492	8,628,183	4,539,206	7,216,309	60.63
TOTAL ACTUALS & BUDGET	21,522,803	13,950,734	11,950,517	7,287,553	11,900,725	100

INTERNAL SERVICES FUND

OTHER FUNDS
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 FY 2021-2022

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ (1,610,783)	\$ 18,409,163	\$ 2,863,849	\$ 555,057	\$ 1,995,916	\$ 56,182	\$ 22,269,384
Interest Revenue	200	37,489	5,358	441	6,312	-	49,800
District Share/Support, Payroll	45,598,771	5,432,320	-	-	-	-	51,031,091
Employee/Retiree Share	3,764,500	-	-	-	-	-	3,764,500
GFU/GFR Offset	(45,598,771)	(5,414,120)	-	-	-	478,629	(50,534,262)
Interfund Transfer in from GFU	-	-	-	7,675	-	-	7,675
District Support, Other	-	-	-	-	-	-	0
TOTAL SOURCES	\$ 2,153,917	\$ 18,464,852	\$ 2,869,207	\$ 563,173	\$ 2,002,228	\$ 534,811	\$ 26,588,188
Expenditures and Reserves							
Claims Paid/Legal Settlement/Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Premium Payment	47,552,688	2,394,507	755,000	237,825	1,503,309	472,921	52,916,250
GFU/GFR Offset	(45,598,771)	(5,432,320)	(755,000)	(237,825)	(1,503,309)	61,890	(53,465,335)
Reserves	200,000	21,502,665	2,869,207	563,173	2,002,228	-	27,137,273
TOTAL USES	\$ 2,153,917	\$ 18,464,852	\$ 2,869,207	\$ 563,173	\$ 2,002,228	\$ 534,811	\$ 26,588,188

INTERNAL SERVICES FUND ACTUALS FY 2020-2021

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ (267,432)	\$ 15,488,152	\$ 2,862,189	\$ 547,079	\$ 1,994,397	\$ 73,010	\$ 20,697,395
County Interest	202	(34,814)	1,660	303	1,519	-	(31,130)
District Share/Support Payroll	38,829,136	4,648,997	-	-	-	-	43,478,133
Employee/Retiree Share	3,453,630	-	-	-	-	-	3,453,630
Other Local Revenue	-	18,202	448,689	220,296	1,456,327	449,915	2,593,429
Inter In From Gen Fund Unrest	-	-	-	7,675	-	-	7,675
TOTAL SOURCES	\$ 42,015,536	\$ 20,120,537	\$ 3,312,538	\$ 775,353	\$ 3,452,243	\$ 522,925	\$ 70,199,132
Expenditures							
Contracts For Service	\$ -	\$ 9,990	\$ -	\$ -	\$ -	\$ -	9,990
Contract Professional Svcs	-	-	4,524	-	-	-	4,524
Fees - Legal Fees	-	-	419,755	-	-	-	419,755
Legal Expense	-	-	20,170	-	-	-	20,170
Employee Benefit Premium	39,326,679	-	-	-	-	-	39,326,679
Cobra Benefit Premium	98,228	-	-	-	-	-	98,228
Retiree Benefits	4,201,413	-	-	-	-	-	4,201,413
Flex Claims-Commuter Benefit P	-	-	-	-	-	469	469
Flex Claims Dependant Care	-	-	-	-	-	74,240	74,240
Flex Claims Health Care	-	-	-	-	-	371,028	371,028
Workers Com Premium	-	495,209	-	-	-	-	495,209
Workers Comp - Claims	-	1,011,808	-	-	-	-	1,011,808
Claims Admin Fees	-	194,366	-	-	-	-	194,366
Premium Liability And Fire	-	-	-	-	1,456,327	21,006	1,477,333
Premium Student Insurance	-	-	-	220,296	-	-	220,296
Legal Loss/Settlement	-	-	4,239	-	-	-	4,239
TOTAL USES	\$ 43,626,320	\$ 1,711,373	\$ 448,688	\$ 220,296	\$ 1,456,327	\$ 466,743	\$ 47,929,747
ENDING BALANCE	\$ (1,610,784)	\$ 18,409,164	\$ 2,863,850	\$ 555,057	\$ 1,995,916	\$ 56,182	\$ 22,269,385

OTHER FUNDS
INTERNAL
SERVICES FUND

ASSOCIATED STUDENTS FUND

OTHER FUNDS
ASSOCIATED
STUDENTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

The 2021-2022 Adopted Budget for all sites is shown below. AS budgets are developed and approved by AS official representatives, maintained by the campus personnel, monitored by the District’s Business and Technology Services Division and subject to audit by the District’s contracted independent auditors.

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Salaries Other	41,329	19,713	30,500	21,976	37,500	8.78
TOTAL NON-ACADEMIC SALARIES	41,329	19,713	30,500	21,976	37,500	8.78
Employee Benefits	5,756	628	2,550	546	2,650	0.62
Supplies and Materials	29,878	6,576	64,878	692	18,828	4.41
Other Operating Expenses	134,853	73,128	130,255	79,355	124,352	29.12
Capital Outlay	25,500	0	8,500	0	6,500	1.52
Other Student Aid	28,000	27,900	0	0	0	0.00
Contingencies	136,116	0	179,120	0	237,150	55.54
TOTAL NON-SALARY ACCOUNTS	360,103	108,232	385,303	80,593	389,480	91.21
TOTAL ACTUALS & BUDGET	401,432	127,945	415,803	102,569	426,980	100

ASSOCIATED STUDENTS FUND BUDGET FY 2021-2022

	City College	Mesa College	Miramar College	College of Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 115,504	\$ 111,509	\$ 55,358	\$ 20,504	\$ 302,875
Local/Interest Revenue	2,778	6,250	3,000	3,000	15,028
Interfund Transfer In from GFU	30,450	47,513	26,114	5,000	109,077
TOTAL SOURCES	\$ 148,732	\$ 165,272	\$ 84,472	\$ 28,504	\$ 426,980
Expenditures and Reserves					
Non-Academic Salaries	\$ 10,500	\$ 12,000	\$ 15,000	\$ -	\$ 37,500
Employee Benefits	1,100	500	1,050	-	2,650
Supplies and Materials	950	4,000	8,000	5,878	18,828
Special Activities	46,500	42,513	20,000	15,339	124,352
Capital Outlay	-	500	3,000	3,000	6,500
Reserves	89,682	105,759	37,422	4,287	237,150
TOTAL USES	\$ 148,732	\$ 165,272	\$ 84,472	\$ 28,504	\$ 426,980

ASSOCIATED STUDENTS FUND ACTUALS FY 2020-2021

	City College	Mesa College	Miramar College	College of Continuing Education	Total Associated Student Fund
Beginning Balance and Income					
Beginning Balance	\$ 113,665	\$ 98,264	\$ 50,410	\$ 20,184	\$ 282,523
Local/Interest Revenue	479	5,112	480	-	6,071
Interfund Transfer In from GFU	32,196	49,914	27,210	5,000	114,320
TOTAL SOURCES	\$ 146,340	\$ 153,290	\$ 78,100	\$ 25,184	\$ 402,914
Expenditures					
Non-Academic Salaries	\$ 2,750	\$ 8,460	\$ 10,766	\$ -	\$ 21,976
Employee Benefits	96	216	234	-	546
Supplies and Materials	-	69	111	512	692
Special Activities	-	3,000	8,931	-	11,931
As Donations	-	1,000	-	-	1,000
As Other Misc Operat Exp	18,422	16,937	-	-	35,359
As Sp Events & Activities	5,216	100	-	-	5,316
As Govt Scholarship	10,000	12,000	-	-	22,000
As Sp Clubs Activities	1,048	-	2,700	-	3,748
TOTAL USES	\$ 37,532	\$ 41,782	\$ 22,742	\$ 512	\$ 102,568
ENDING BALANCE	\$ 108,808	\$ 111,508	\$ 55,358	\$ 24,672	\$ 300,346

OTHER FUNDS
ASSOCIATED
STUDENTS FUND

STUDENT REPRESENTATION FEE TRUST FUND

OTHER FUNDS
STUDENT
REPRESENTATION FEE
TRUST

Description

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

Goals and Objectives

The District monitors the activity within this fund to ensure that the fees are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Funds are provided to the representatives of the student body to support advocacy on behalf of students. Their positions allow them the opportunity to represent students' viewpoints before city, county, and district governments, and before offices and agencies of the state government.

Revenue

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

Budget

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Supplies and Materials	25,000	0	28,815	1,950	28,815	7.07
Other Operating Expenses	138,416	45,403	134,378	4,792	137,403	33.72
Capital Outlay	58,815	0	58,815	0	45,839	11.25
Contingencies	71,416	0	145,051	0	195,434	47.96
TOTAL NON-SALARY ACCOUNTS	293,647	45,403	367,059	6,742	407,491	100
TOTAL ACTUALS & BUDGET	293,647	45,403	367,059	6,742	407,491	100

STUDENT REPRESENTATION FEE TRUST FUND BUDGET FY 2021-2022

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Balance	\$ 89,411	\$ 88,782	\$ 147,652	\$ 325,845
Local/Interest Revenue	25,646	35,000	21,000	81,646
TOTAL SOURCES	\$ 115,057	\$ 123,782	\$ 168,652	\$ 407,491
Expenditures and Reserves				
Supplies and Materials	\$ 18,815	\$	\$ 10,000	\$ 28,815
Other Operating Expenses	65,403	32,000	40,000	137,403
Capital Outlay	30,839		15,000	45,839
Reserves	-	91,782	103,652	195,434
TOTAL USES	\$ 115,057	\$ 123,782	\$ 168,652	\$ 407,491

STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

FY 2020-2021

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee Fund
Beginning Balance and Revenue				
Beginning Balance	\$ 89,411	\$ 58,242	\$ 129,809	\$ 277,462
Local/Interest Revenue	25,646	30,540	24,585	80,771
TOTAL SOURCES	\$ 115,057	\$ 88,782	\$ 154,394	\$ 358,233
Expenditures				
Supplies and Materials	\$ -	\$ -	\$ 1,950	\$ 1,950
Special Activities	-	-	4,792	4,792
TOTAL USES	\$ -	\$ -	\$ 6,742	\$ 6,742
ENDING BALANCE	\$ 115,057	\$ 88,782	\$ 147,652	\$ 351,491

OTHER FUNDS
STUDENT
REPRESENTATION FEE
TRUST

STUDENT FINANCIAL AID FUND

OTHER FUNDS
STUDENT
FINANCIAL AID

Description

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

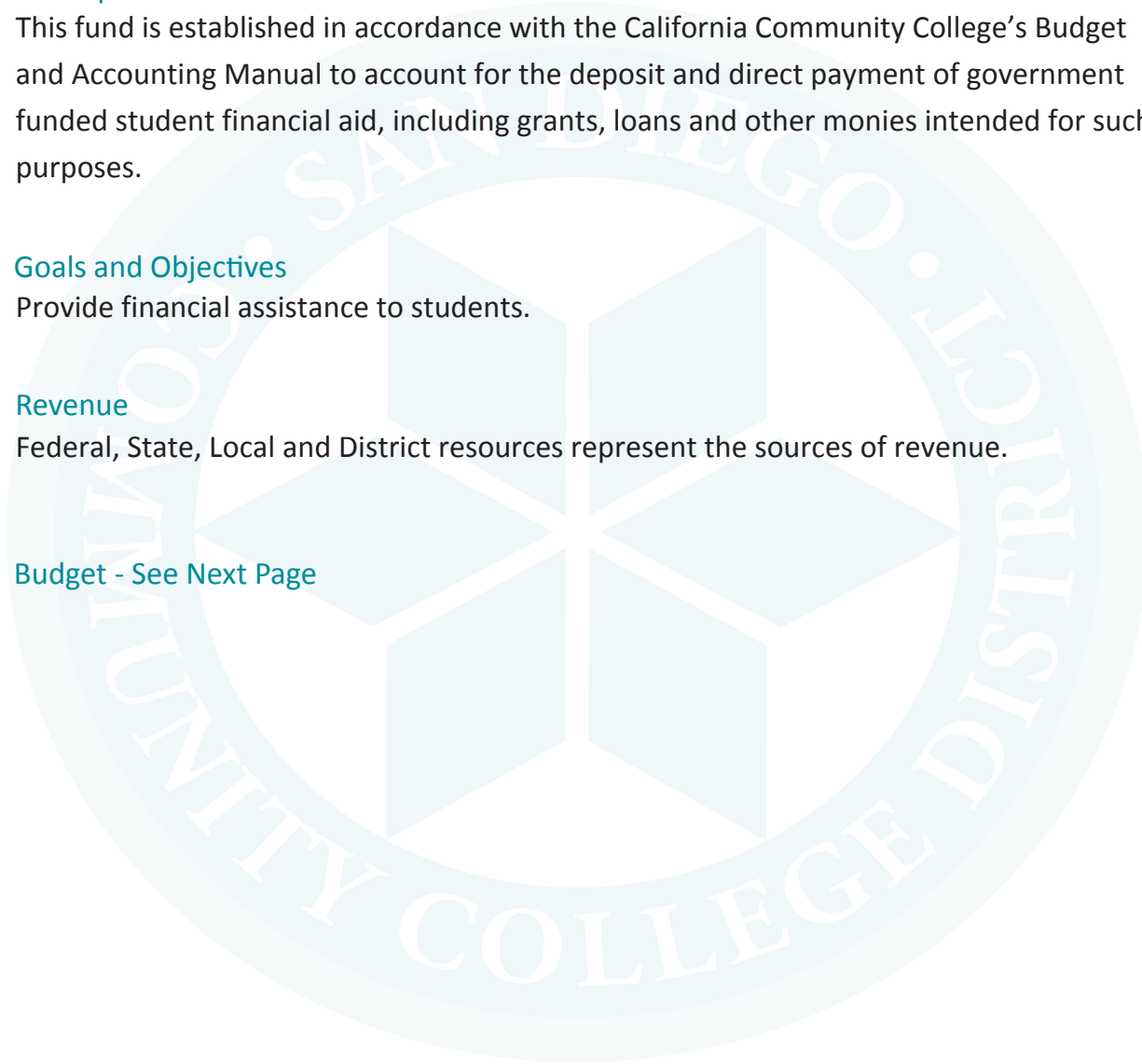
Goals and Objectives

Provide financial assistance to students.

Revenue

Federal, State, Local and District resources represent the sources of revenue.

Budget - See Next Page



STUDENT FINANCIAL AID FUND BUDGET FY 2021-2022

	City College	Mesa College	Miramamar College	District	Total Student Financial Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 13,000,000	\$ 13,000,000	\$ 7,500,000	\$ -	\$ 33,500,000
Afghanistan Iraq	-	5,983	-	-	5,983
Supplemental Educational Opportunity Grants	497,174	674,821	352,911	-	1,524,906
AmeriCorps	14,000	20,000	3,000	-	37,000
William D. Ford Direct Loan Program	600,000	1,000,000	330,000	-	1,930,000
Osher	76,800	24,000	19,200	-	120,000
Alternative Loan	90,000	490,000	95,000	-	675,000
TOTAL FEDERAL GRANTS/LOANS	\$ 14,277,974	\$ 15,214,804	\$ 8,300,111	\$ -	\$ 37,792,889
State Grants					
CA Student Aid Commission-Cal Grant B and C	\$ 2,000,000	\$ 1,400,000	\$ 1,000,000	\$ -	\$ 4,400,000
CA Student Aid Commission-Baccalaureate Program	-	8,000	-	-	8,000
Extended Opportunity Program and Services	232,845	50,000	169,260	-	452,105
Co-operative Agencies Reserved for Education	70,000	12,000	19,884	-	101,884
Student Success Completion Grants	899,529	1,039,945	397,994	-	2,337,468
State Chancellors Relief Fund	400	2,400	327	-	3,127
NextUp	90,000	50,000	65,000	-	205,000
Emergency Student Financial Aid	695,626	1,043,439	637,657	521,719	2,898,441
TOTAL STATE GRANTS	\$ 3,988,400	\$ 3,605,784	\$ 2,290,122	\$ 521,719	\$ 10,406,025
TOTAL STUDENT GRANTS/LOANS	\$ 18,266,374	\$ 18,820,588	\$ 10,590,233	\$ 521,719	\$ 48,198,914
Interfund Transfers	\$ 24,859	\$ 33,741	\$ 17,646	\$ -	\$ 76,246
TOTAL	\$ 18,291,233	\$ 18,854,329	\$ 10,607,879	\$ 521,719	\$ 48,275,160

STUDENT FINANCIAL AID FUND ACTUALS FY 2020-2021

	City College	Mesa College	Miramar College	College of Continuing Education	Total Student Financial Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 12,170,636	\$ 12,092,943	\$ 7,196,883	\$ -	\$ 31,460,462
Supplemental Educational Opportunity Grants	1,016,019	628,560	715,131	-	2,359,710
AmeriCorps	13,290	15,410	2,486	-	31,186
William D. Ford Direct Loan Program	531,154	971,608	308,435	-	1,811,197
Osher	79,200	18,000	22,978	-	120,178
Alternative Loan	82,842	460,585	91,009	-	634,436
TOTAL FEDERAL GRANTS/LOANS	\$ 13,893,141	\$ 14,187,106	\$ 8,336,922	\$ -	\$ 36,417,169
State Grants					
CA Student Aid Commission-Cal Grant B and C	\$ 1,851,307	\$ 1,312,445	\$ 972,926	\$ -	\$ 4,136,678
CA Student Aid Commission-Baccalaureate Program	-	7,408	-	-	7,408
Extended Opportunity Program and Services	244,785	62,650	143,149	-	450,584
Co-operative Agencies Reserved for Education	54,600	11,450	21,200	-	87,250
Student Success Completion Grants	562,710	982,049	758,072	-	2,302,831
NextUp	86,885	110,700	21,550	-	219,135
State Chancellors Relief Fund	115,577	146,075	179,840	-	441,492
California College Promise	-	-	9,100	-	9,100
United Way	9,600	25,400	16,400	215,600	267,000
TOTAL STATE GRANTS	\$ 2,925,464	\$ 2,658,177	\$ 2,122,237	\$ 215,600	\$ 7,921,478
TOTAL STUDENT GRANTS/LOANS	\$ 16,818,605	\$ 16,845,283	\$ 10,459,159	\$ 215,600	\$ 44,338,647
Interfund Transfers	\$ 36,155	\$ 31,428	\$ 28,385	\$ -	\$ 95,968
TOTAL	\$ 16,854,760	\$ 16,876,711	\$ 10,487,544	\$ 215,600	\$ 44,434,615

SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

Description

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

Goals and Objectives

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

Revenue

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

Budget

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

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Student Financial Aid	1,796	557	401	0	520	0.88
Contingencies	58,223	0	58,626	0	58,869	99.12
TOTAL NON-SALARY ACCOUNTS	60,019	557	59,027	0	59,389	100
TOTAL ACTUALS & BUDGET	60,019	557	59,027	0	59,389	100

SCHOLARSHIP AND LOAN TRUST FUND BUDGET

FY 2021-2022

	City		City		Total
	EOPS Emergency Loan	Emergency Loan	Raymond Farmer	Scholarship and Loan Fund	
Beginning Balance and Revenue					
Beginning Balance	\$ 25,000	\$ 401	\$ 33,369	\$ 58,770	
Local/Interest Revenue	-	119	500	619	
TOTAL SOURCES	\$ 25,000	\$ 520	\$ 33,869	\$ 59,389	
Expenditures and Reserves					
Student Loans	\$ -	\$ 520	\$ -	\$ 520	
Student Scholarships Reserves	-	-	-	-	
	25,000	-	33,869	58,869	
TOTAL USES	\$ 25,000	\$ 520	\$ 33,869	\$ 59,389	

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS FY 2020-2021

	City		City		Total	
	EOPS	City	Emergency	Raymond	Scholarship	
	Loan	Emergency	Loan	Farmer	and Loan Fund	
Beginning Balance and Revenue						
Beginning Balance	\$ 25,000	\$ 401	\$ 32,926	\$ 58,327		
Local/Interest Revenue	-	119	443	562		
TOTAL SOURCES	\$ 25,000	\$ 520	\$ 33,369	\$ 58,889		
Expenditures						
Student Loans	\$ -	\$ -	\$ -	\$ -		
TOTAL USES	\$ -	\$ 0	\$ -	\$ 0		
ENDING BALANCE	\$ 25,000	\$ 520	\$ 33,369	\$ 58,889		

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

TRUST AND AGENCY FUNDS

Description

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

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

Goals and Objectives

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

Revenue

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

[Budget - See Next Page](#)

TRUST AND AGENCY FUNDS

2019-20 and 2020-21 Budget and Actuals Compared to 2021-22 Adopted Budget

	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adjusted Total Budget \$	2020-21 Final Actual \$	2021-22 Adopted Total Budget \$	2021-22 PCT Total %
Non-Instructional Other	5,000	0	5,000	0	5,000	0.23
TOTAL ACADEMIC SALARIES	5,000	-	5,000	-	5,000	0.23
Non-Instructional Salaries Other	3,000	0	3,000	0	3,000	0.14
TOTAL NON-ACADEMIC SALARIES	3,000	-	3,000	-	3,000	0.14
Employee Benefits	800	0	800	0	800	0.04
Supplies and Materials	185,015	88,125	187,644	32,092	187,894	8.61
Other Operating Expenses	751,313	447,108	801,667	250,772	817,305	37.46
Capital Outlay	201,155	8,399	206,604	2,642	204,728	9.38
Contingencies	811,448	0	978,052	0	962,857	44.14
TOTAL NON-SALARY ACCOUNTS	1,949,731	543,632	2,174,767	285,506	2,173,584	99.63
TOTAL ACTUALS & BUDGET	1,957,731	543,632	2,182,767	285,506	2,181,584	100

TRUST AND AGENCY FUNDS BUDGET FY 2021-2022

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 31,882	19,191	112,537	1,140,174	224,350	1,528,134
Other Local Revenue	20,000	-	1,000	518,750	113,700	653,450
TOTAL SOURCES	\$ 51,882	19,191	113,537	1,658,924	338,050	2,181,584
Expenditures and Reserves						
Academic Salaries	\$ -	-	-	-	5,000	5,000
Non-Academic Salaries	-	-	-	-	3,000	3,000
Employee Benefits	-	-	-	-	800	800
Supplies and Materials	2,999	2,000	-	168,706	14,189	187,894
Other Operating Expenses	48,883	-	-	504,361	264,061	817,305
Capital Outlay	-	17,191	113,537	23,000	51,000	204,728
Reserves	-	-	-	962,857	-	962,857
TOTAL USES	\$ 51,882	19,191	113,537	1,658,924	338,050	2,181,584

TRUST AND AGENCY FUNDS ACTUALS

FY 2020-2021

	Cedar Center Chorus	AUX-Foundation Supported Project	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue							
Beginning Balance	\$ 27,876	\$ -	\$ 19,191	\$ 112,738	\$ 1,136,054	\$ 186,234	\$ 1,482,093
Interest Revenue	-	-	-	-	-	-	-
Intra In Within Fiduciary Trust	-	-	-	-	-	-	-
Other Local Revenue	16,113	-	-	(201)	202,231	113,405	331,548
TOTAL SOURCES	\$ 43,989	\$ -	\$ 19,191	\$ 112,537	\$ 1,338,285	\$ 299,639	\$ 1,813,641
Expenditures							
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Academic Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	31,998	95	32,093
Other Operating Expenses	12,106	-	-	-	163,470	75,196	250,772
Intra Out Within Fiduciary Trust	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	2,642	-	2,642
TOTAL USES	\$ 12,106	\$ -	\$ -	\$ -	\$ 198,110	\$ 75,291	\$ 285,507
ENDING BALANCE	\$ 31,883	\$ -	\$ 19,191	\$ 112,537	\$ 1,140,175	\$ 224,348	\$ 1,528,134

OTHER FUNDS
TRUST AND
AGENCY

RETIREE HEALTH BENEFIT TRUST FUND

OTHER FUNDS
RETIREE HEALTH
BENEFIT TRUST

Description

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

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the transfer of the reserves held for the purpose of funding the retiree health benefits to be deposited into an irrevocable trust. The funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA. An initial investment of \$11 million was made in June 2006. Funds in the amount of \$6.8 million were provided from the retiree health benefit reserve, held in the Internal Services Fund, and the balance of \$4.2 million was generated from the sale of the assets held in the Franklin U.S. Government Securities Fund. As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. In FY 2018-19 it came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019, which has since grown to \$7,870,551 effective June 30, 2021.

An actuarial study of district retiree health benefit programs from July 1, 2020, indicated an accrued past service liability of \$37,968,060 and a total liability for all current and future retirees of \$43,158,745. The District’s next actuarial study which is compliant with the new GASB 74 and 75 requirements is scheduled for completion effective July 1, 2021.

Goals and Objectives

The District’s goal of the investment program within the irrevocable trust is to “fully fund” all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal is primarily based upon earnings on the original investment which established the Trust in 2006.

Market Value Change		Budget	2021-22 Budget	
Trust Balance/Revenue			Beginning Balance	7,870,551
Market Value @ 07/01/2020	6,555,048		Investment Interest	1,413,900
Market Value @ 06/30/2021	7,870,551		TOTAL SOURCES	\$ 9,284,451
Change in Market Value	\$ 1,315,503		Other Operating Expenses	17,300
% Change in Market Value	20%		Transfer to GF/U	0
			Restricted Reserves	9,267,151
			TOTAL USES	\$ 9,284,451

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

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

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

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Business and Technology Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in Fiscal Year 2021-2022 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Business and Technology Services in Fiscal Year 2020-2021 and similar authority is requested for Fiscal Year 2021-2022 to be effective upon the adoption of the Adopted Budget through June 30, 2022.

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

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

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

PASSED AND ADOPTED by the Board of Trustees of the San Diego Community College District, the 9th day of September 2021 by the following votes:

AYES: _____ Members
NAYS: _____ Members
ABSENT: _____ Members

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

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

Recording Secretary

RESOLUTION

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Budget Year 2021-22**

DISTRICT: SAN DIEGO COMMUNITY COLLEGE DISTRICT
DATE: SEPTEMBER 9, 2021

I. 2021-22 Appropriations Limit:

A. 2020-21 Appropriations Limit		\$ 277,618,291
B. 2021-22 Price Factor:	<u>1.0573</u>	
C. Population factor:		
1 2019-20 Second Period Actual FTES	<u>35,792.9900</u>	
2 2020-21 Second Period Actual FTES	<u>33,659.3200</u>	
3 2021-22 Population Change Factor	<u>0.9404</u>	
(C.2. divided by C.1.)		
D. 2020-21 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ <u>276,031,680</u>
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility	_____	
2 Temporary voter approved increases	_____	
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility	_____	
2 Temporary voter approved increases	_____	
3 Total adjustments - decrease		-
G. 2021-22 Appropriations Limit		\$ <u><u>276,031,680</u></u>

II. 2020-21 Appropriations Subject to Limit

A. State Aid		\$ 118,816,065
B. State Subventions		<u>725,590</u>
C. Local Property taxes		<u>137,669,799</u>
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		<u>500,000</u>
G. Less: Costs for Unreimbursed Mandates		
H. 2021-22 Appropriations Subject to Limit		\$ <u><u>257,711,454</u></u>

III. A. **District is within Appropriations Limit** 18,320,226

GANN LIMIT WORKSHEET



SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Maria Nieto Senour
Mary Graham
Geysil Arroyo
Craig Milgrim
Bernie Rhinerson

CHANCELLOR

Dr. Carlos O. Turner Cortez

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

Administrative Offices
3375 Camino del Rio South
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