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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



2023-2024 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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Vice Chancellor, Finance and Business Services

Aimee Gallagher, J.D.
Vice Chancellor, People, Culture,
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Dr. Susan Topham
Vice Chancellor, Educational Services

Dr. Joel Peterson
Vice Chancellor, Operations,
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Dr. Laurie Coskey
Vice Chancellor, Development and Entrepreneurship

2023-2024 BUDGET PLANNING & DEVELOPMENT COUNCIL

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Vice Chancellor | Educational Services, District Office

Michelle Fischthal
Vice Chancellor | Institutional Innovation and Effectiveness, District Office

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Nancy Lane
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Kelly Hall, Chair
Vice Chancellor | Finance & Business Services, District Office

TABLE OF CONTENTS

| | |
|-------|--------------------------------------------------------------|
| | Chancellor’s Message |
| | EXECUTIVE SUMMARY |
| | Narrative Summary |
| | District Budget All Funds |
| | Summary of Total District Budget |
| | Interfund and Intrafund Transfers |
| | GENERAL FUND UNRESTRICTED (Continuous & One-Time) |
| 1 | General Fund Unrestricted Description |
| 2 | General Fund Unrestricted Revenues |
| 3 | General Fund Unrestricted Inter/Intra Transfers |
| 4 | Total General Fund Unrestricted Budget and Actuals |
| 5-10 | Allocations by Campus |
| | GENERAL FUND RESTRICTED |
| 11-13 | Revenue Sources by Grant |
| 14 | Total General Fund Restricted Budget and Actuals |
| 15-19 | Allocations by Campus |
| | OTHER FUNDS |
| 21 | Debt Service Fund |
| 23-25 | Child Development Fund |
| 27-28 | Other Special Revenue Funds |
| 29-31 | Capital Projects Fund |
| 33-35 | Proposition S |
| 37-39 | Proposition N |
| 41 | ABSO Enterprise Funds |
| 43 | Other Enterprise Fund |
| 44 | All Enterprise Funds |
| 45-47 | Internal Services Fund |
| 49-51 | Associated Students Fund |
| 53-55 | Student Representation Fee Trust Fund |
| 57-59 | Student Financial Aid Funds |
| 61-63 | Scholarship and Loan Funds |
| 64-67 | Trust and Agency Funds |
| 69 | Retiree Health Trust Fund |
| | APPENDIX |
| 71 | Appendix |
| 73-79 | Glossary |
| | RESOLUTIONS |
| 81 | Authorization for Transfers |
| 83 | GANN Limit |



SAN DIEGO COMMUNITY COLLEGE DISTRICT

CITY COLLEGE • MESA COLLEGE • MIRAMAR COLLEGE • COLLEGE OF CONTINUING EDUCATION

CHANCELLOR'S
MESSAGE

September 14, 2023

CHANCELLOR'S MESSAGE

The San Diego Community College District's (SDCCD) Adopted Budget for the 2023-2024 fiscal year was developed in collaboration with the Board of Trustees, Chancellor's Cabinet, District Budget Planning and Development Council, District Governance Council, and many others representing the administration, faculty, classified professionals, and student leadership at our four Colleges and throughout the District.

The Adopted Budget is founded on revenue projections and funding included in the Governor's Enacted Budget, as signed into law on July 10, 2023. The enacted budgets for each segment of higher education continue to be shaped by multi-year frameworks introduced in 2022-23, including the Roadmap for the Future for the California Community Colleges. The Roadmap advances equity, student success, and the system's ability to prepare students for California's future. Along with the Compacts for the University of California (UC) and California State University (CSU) systems, the Roadmap is part of the Administration's goal of 70% of working age Californians possessing a degree or credential by 2030. Rising inflation and fluctuating stock markets have reduced state revenues by an estimated \$31.5 billion in 2023. Despite the economic challenges, Governor Newsom's revised state budget prioritizes public higher education by fully funding a cost-of-living adjustment (COLA) of 8.22%. The Governor's plan pays for the COLA through internal borrowing, Safety Net and reserve withdrawals, spending reductions, and reductions to 2022-2023 funded programs. A significant investment in base funding through a fully funded COLA provides SDCCD and the community college system with greater flexibility to continue the full scope of our programs and services in uncertain fiscal conditions.

The revised COLA of 8.22% is projected to result in \$24 million in new, on-going revenues to support SDCCD. The revenues will be distributed according to the provisions of the Resource Allocation Formula (RAF). The Governor's Budget continues to include one-time funding for enrollment and retention efforts to help us retain current student and attract new community members to our colleges. However, these funds were reduced from \$200 million to \$100 million for the community college system. SDCCD is projected to receive \$1.5 million in these one-time funds.

Funding the COLA while managing a large revenue deficit requires the state to make some difficult choices. Among those, the Governor's Budget reduces 2022-2023 funding received for deferred maintenance and instructional equipment from \$24 million to \$9.7 million. SDCCD distributes these funds at 60% (\$5.8 million) for facilities and 40% (\$3.9 million) for instructional equipment. Based on the amount we received in the 2022-2023 budget, many planned projects and activities will need to be delayed or funded through other sources.

The District's Adopted Budget for the 2023-2024 fiscal year for the General Fund Unrestricted category is \$395 million. The General Fund Restricted budget is \$221 million, for a total General Fund budget of \$616 million. General Fund Restricted programs identified to be funded in 2023-2024 are included in the Adopted Budget. However, many letters of commitment and subsequent awards will be received in the months to follow because most federal grants are awarded in the fall.

Community colleges in California are funded through Proposition 98 dollars. These dollars are finite based on a constitutionally-required calculation each year. Seventy-three districts are funded with Proposition 98 revenues. Therefore, what happens at one district impacts resources available for the other 72. When the Student-Centered Funding Formula (SCFF) was implemented in 2018-2019, Districts were guaranteed to receive "hold harmless" revenue, which is their calculated 2017-18 Total Computational Revenue (TCR) adjusted for COLA each year to provide districts which would earn less revenue time to adjust to the new formula and avoid significant program and staffing reductions. When Proposition 98 money is insufficient to fully fund statewide TCR, as augmented by hold harmless, a deficit factor is applied to all SCFF funding, resulting in TCR not being fully funded for most districts. Unfortunately, districts will not know the outcome of their funding for 2023-2024 until February or March of 2025, eight months after

the budget year closes. The uncertainty created by the state funding process requires us to manage our General Fund Unrestricted expenditures and ending fund balance carefully.

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.

Other challenges in developing the Adopted Budget for 2023-2024 come from various fiscal uncertainties, such as the ongoing economic fallout from the federal debt limit impasse and recent compromise spending bill, fears of a federal government shutdown in the late fall, rising interest rates, unstable banking institutions, slowed economic growth, and delayed tax receipts from later filing deadlines implemented in response to debilitating storms that impacted much of the state this winter. These risks may the state's revenues in the months ahead.

Governor Newsom has urged institutions to heed his advice of spending funds cautiously. The Enacted Budget avoided deep program cuts due to prudent spending and saving in prior years that provide short-term protection against the worst impacts of a large budget deficit. The Governor cautions that if economic conditions deteriorate, deeper reductions will be necessary.

The Governor asks community colleges to develop and implement plans to build fiscal resiliency in response to current uncertainties. The Board of Trustees adopted the Chancellor's Office recommendation to designate at least two months of general fund expenditures as the minimum unrestricted general funds reserve. Through the commitment and hard work of dedicated SDCCD professionals, the District's unrestricted fund balance has grown from 2.2% in 2017-2018 to a budgeted 2023-2024 unrestricted fund balance of 14.5%, an increase of 2% over the prior year.

The COVID-19 pandemic exacerbated declining enrollments, but several additional factors are impacting our District. Enrollments were decreasing before the pandemic. Decades of declining birth rates have resulted in fewer high-school transfers. The value of a traditional degree is being challenged in favor of 'skills badging' in many industries. AB 705 and 1705 effectively eliminated enrollments in basic skills classes. California has experienced negative migration patterns for several years and a tight labor market entices prospective students to start work rather than college. These realities cause us to reconsider and reimagine how we best serve the educational needs of our communities. We are grateful to see the Governor's commitment to public education expressed in the spending plan. We remain cautiously optimistic about the state's economic and budgetary situation and supremely confident in SDCCD's ability to meet the challenges and evolve our service to our students and communities.

SDCCD's Adoption Budget is hereby being presented to the Board of Trustees for approval and will be informed by more concrete financial information as we make financial decisions throughout the year. The Adopted Budget presented for the Board's approval is a balanced budget, as required by law. The Adopted Budget does not rely on reserve balances, it matches one-time funds with one-time costs and on-going resources with on-going commitments, honors the District's commitments to bargaining units and employee groups, and was developed to further the Board's goals and objectives.

I recommend the adoption of the Adopted Budget for 2023-2024 for the San Diego Community College District. I am grateful for the collaborative work and input of everyone participating in the process of developing a budget centered on equity and founded on prudence, accountability, and a positive investment in the quality and availability of programs and services to the students and communities of San Diego.

Gregory Smith
Acting Chancellor

FY 2023-2024 San Diego Community College District Adopted Budget

Background

The Board of Trustees is committed to maintaining the on-going fiscal stability of San Diego Community College District (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 2023-2024 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.

Fund Accounting, Measurement Focus, and Basis of Accounting

The community college fund structure presented here is based largely on concepts and principles contained in Governmental Accounting and Financial Reporting. This structure not only allows districts to establish any number of funds for internal reporting, but also requires that all accounts be consolidated for external financial reporting purposes. Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require all accounts reported within a single fund group use the same “basis of accounting” for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government engaged only in business-type activities. Accordingly, the District’s financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flow.

The District’s 2023-2024 Adopted Budget is distributed among several funds, each designed to account for different categories of activities contributing to the District’s overall operations. A listing of these funds is found in Appendix Page 71.

Budget and Planning Integration

SDCCD’s budgeting and financial planning, processes, and oversight are guided by Board Policy and Administrative Procedures. The District is committed to a transparent and effective resource allocation process that is rooted in shared consultation and integrated with institutional planning, relies on its mission, strategic planning priorities, program review, and a realistic assessment of our financial assets and needs.

The budgeting process is an iterative one. However, a logical sequence of steps is the foundation of good budgeting techniques:

1. Start with a baseline budget.
2. Estimate beginning fund balance.
3. Project full-time equivalent students (FTES)/revenues.
4. Project expenditures.
5. Estimate ending fund balance.
6. Analyze multiple 'what-if' scenarios.

The California Community College Chancellor's Office (CCCCO) has established a Vision for Success that includes the goal of closing achievement gaps for historically underrepresented students. The SCFF addresses this vision by providing additional funding for districts to enroll low-income students but also ensuring those students succeed.

The Goal of Budgeting

The District's budget is a plan of expenditures for operations and estimated revenues for a given period of time called a fiscal year. The budget represents the operational plans of the District in terms of economic decisions to meet its needs, commitments and planning goals. The budgetary accounts have been recorded and maintained in accordance with the CCCCCO's Budget and Accounting Manual.

The annual budget is built to support the District's mission statement and Educational Master Plan. Unrestricted general fund reserves are defined in Board Policy 6300 Fiscal Management, which states: "The District shall maintain a general fund budgeted reserve of 16% of unrestricted fund budgeted expenditures to provide for economic uncertainties. This reserve percentage is a best practice published by the Government Finance Officers Association and a policy recommended by the Chancellor's Office. Expenditures from this reserve require the approval of the Governing Board. The policy shall be reviewed annually; any material changes in any assumptions upon which the budget was based are reported to the Governing Board in a timely manner."

Budget Development Process

SDCCD's Adopted Budget for FY 2023-2024 is \$1.1 billion consisting of General Funds of \$616 million. General Funds are comprised of General Fund Unrestricted, which amount to \$395 million and General Fund Restricted of \$221 million. The primary source of revenue in General Fund Unrestricted is state apportionment revenue apportioned to support district operations and educational programs. General Fund Restricted dollars are used for District programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds may be used. Other Funds in the amount of \$403 million are budgets for Enterprise Services, Student Trust Funds, General Obligation Bonds, and the like. Budgets are developed based upon 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 is 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.

Budget Calendar and Apportionment Cycle

The State’s funding cycle is such that a district’s final apportionment revenue for any fiscal year is unknown until approximately eight months after the fiscal year ends.

| Certification Period | Timing | Payments |
|--------------------------------|-------------------------------------------|----------------------------------------|
| Advance Apportionment | July 15 of the current fiscal year | July through January |
| First Principal Apportionment | February 20 of the current fiscal year | February through May |
| Second Principal Apportionment | June 25 of the current fiscal year | June |
| Recalculation | February 20 of the subsequent fiscal year | February of the subsequent fiscal year |

Table 3: Fiscal Reporting Due Dates

| FISCAL REPORTING DUE DATES | | |
|---------------------------------------------------------------------------------------------------------------------|---------------------|-----------------|
| Activity | Regulatory Due Date | Title 5 Section |
| Submit tentative budget to county officer. | July 1, 2023 | 58305(a) |
| Make available for public inspection a statement of prior year receipts and expenditures and current year expenses. | September 15, 2023 | 58300 |
| Hold a public hearing on the proposed budget. Adopt a final budget. | September 15, 2023 | 58301 |
| Complete the adopted annual financial and budget report and make public. | September 30, 2023 | 58305(d) |
| Submit an annual financial and budget report to Chancellor’s Office. | October 10, 2023 | 58305(d) |
| Submit an audit report to the Chancellor’s Office. | December 31, 2023 | 59106 |

The timing of important budgetary milestones is specified in California Regulation, Title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020.) and establishes deadlines for local budgets, annual financial and budget reports (CCFS-311), and district audit reports.

The District's Administrative Procedure 6200 stipulates that an Adopted Budget shall be presented to the Governing Board no later than July 1 of each fiscal year.

The Student-Centered Funding Formula (SCFF)

The SCFF assumes that 70% of a district's funding is based upon student enrollment (i.e., access, demand); 20% of funding is based upon demonstrated financial need of students (the Supplemental Portion), and 10% is based on student success outcomes. 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.

Revenue Protections

Hold Harmless

The SCFF includes a "hold harmless" protection mechanism which guarantees each district will receive its FY 2017-18 TCR Apportionment adjusted by any COLA in subsequent fiscal years. The 2023-2024 May Revision predicts the state budget will include an 8.22% COLA, which has been included in the District's Adopted Budget.

Hold harmless is scheduled to continue in its current form through 2024-25. The revenue protection is modified in 2025-26, with a district's 2024-25 funded SCFF revenue becoming the minimum funding 'floor' for future years. This revised hold harmless provision will no longer escalate with COLA over time as it does at present.

Emergency Conditions Allowance

Since spring 2020, The District has been funded under an "emergency conditions allowance" (ECA) that preserved funding levels at pre-COVID-19 FTES. ECA protections ended in 2022-23. However, the District will continue to benefit for the next two years until the higher ECA enrollment numbers wind out of the three-year rolling average that is used to calculate FTES funding.

2023-2024 San Diego Community College District Adopted Budget

SDCCD's Adopted Budget for FY 2023-2024 is \$1 billion consisting of General Funds of \$616 million. General Funds are comprised of General Fund Unrestricted, which amount to \$395 million and General Fund Restricted of \$221 million. The primary source of revenue in General Fund Unrestricted is state apportionment revenue apportioned to support district operations and educational programs. General Fund Restricted dollars are used for District programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds may be used. Other Funds in the amount of \$403 million are budgets for Enterprise Services, Student Trust Funds, General Obligation Bonds, and the like.

| Fund | 2022-2023 Total Budget Adopted | 2023-2024 Total Budget Adopted | Changes Over\Under |
|------------------------------|--------------------------------------|--------------------------------------|------------------------|
| General Funds | | | |
| General Fund Unrestricted | \$ 350,679,407 | \$ 395,313,569 | \$ 44,634,162 |
| General Fund Restricted | 206,337,399 | 221,061,600 | 14,724,201 |
| Total General Funds | \$ 557,016,806 | \$ 616,375,169 | \$ 59,358,363 |
| Other Funds | | | |
| Debt Service Fund | \$ 233,676,930 | \$ 205,613,048 | (28,063,882) |
| Child Development Fund | 4,447,726 | 4,498,926 | 51,200 |
| Other Special Revenue Fund | 986,961 | 884,574 | (102,387) |
| Capital Outlay Projects Fund | 79,233,012 | 72,969,533 | (6,263,479) |
| Proposition S Fund | 2,570,562 | 1,895,137 | (675,425) |
| Proposition N Fund | 6,322,197 | 3,889,420 | (2,432,777) |
| Enterprise Funds | 15,284,194 | 12,361,307 | (2,922,887) |
| Internal Services | 25,903,915 | 25,546,741 | (357,174) |
| Associated Students | 478,166 | 522,377 | 44,211 |
| Student Representation Fee | 523,123 | 689,299 | 166,176 |
| Student Financial Aid | 56,508,857 | 64,075,946 | 7,567,089 |
| Scholarship/Loan | 59,427 | 59,427 | - |
| Trust and Agency | 2,129,775 | 2,274,580 | 144,805 |
| Retiree Benefit Trust | 7,130,561 | 7,771,213 | 640,652 |
| Total Other Funds | \$ 435,255,406 | \$ 403,051,528 | \$ (32,203,878) |
| Grand Totals | \$ 992,272,212 | \$ 1,019,426,697 | \$ 27,154,485 |

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2023-2024 has been established at 37,209 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the funding rates published in the May Revision of the January Budget Proposal.

| | FTES Targets | 3-Year Average | FTES Funded Rate | Funding |
|----------------------|-----------------|-------------------|---------------------|-----------------------|
| Credit FTES | 27,450 | 28,679 | \$ 5,238 | \$ 150,220,026 |
| Special Admit | 968 | 1,028 | \$ 7,346 | \$ 7,551,982 |
| CDCP Non-Credit FTES | 7,025 | | \$ 7,346 | \$ 50,238,351 |
| Non-Credit FTES | 1,766 | | \$ 4,417 | \$ 6,600,853 |
| Total | 37,209 | | | \$ 214,611,212 |

Assumptions Used to Develop the District's FY 2023-2024 Adopted Budget

- COLA of 8.22% has been applied to all SCFF Revenue components resulting in an estimated \$24 million in new, on-going revenues.
- 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 productivity factors for credit and noncredit of 15 and 18.5, respectively, 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, 2023 have been included in the budget with an offsetting \$10 million reduction to budgeted expenses due to frictional vacancies (positions that may become vacant in the course of any fiscal year with positions not filled for an entire year during FY 2023-2024).
- Mandated claims option of \$35.37 per FTES is anticipated to provide \$1.3 million to the District in lieu of submitting actual claims for various state mandated programs.
- The District was allocated one-time funding for Scheduled Maintenance and Instructional Equipment and Materials (PPIS funds) in FY 2022-2023. In accordance with past practice, 60% was budgeted for maintenance and 40% for instructional equipment and materials. The Enacted budget pulls back \$10 million of this money and re-directs it to on-going costs next year.
- These pull-backs do not have a direct impact on the Adopted GFU Budget numbers but there is a very real detriment to the District as projects planned in FY 2023-2024 have been suspended, exacerbating the deferred needs across the District.
- Incorporated in the FY 2023-2024 Adopted Budget are estimated SDCCD's allocations for new on-going programs and one-time initiatives. These are on-going Equal Employment Opportunity (EEO) Program funds of \$138,888 and one-time funds for Retention and Engagement of \$1.5 million.
- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- PERS contribution rates is 26.68%. STRS contribution rates remain at last year's rate of 19.1%. The District's cost associated with PERS and STRS contributions is projected to increase by \$6 million over the last year. The increase is a combination the PERS rate increase and the rise in payroll costs across the District.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- GFU ending fund balance for FY 2022-2023 is the beginning balance for FY 2023-2024.

DISTRICT BUDGET ALL FUNDS

The District’s 2023-24 Adopted Budget of \$1.0 billion 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 2023-24 Adopted Budget is \$395 million. The General Fund Restricted FY 2023-24 Adopted Budget is \$221 million. The 2023-2024 Adopted Budget is approximately \$27.1 million more than the 2022-2023 Adopted Budget. This is primarily due to the net increases in the General Fund Unrestricted and in other funds. The General Fund Unrestricted increased by \$44.6 million. It should be noted that only those programs that have been identified for continued funding in 2023-2024 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 2023-2024 year progresses.

The table below provides a summary of these funds in comparison with the 2022-2023 Adopted Budget.

| Fund | 2022-2023 Total Budget Adopted | 2023-2024 Total Budget Adopted | Changes Over\Under |
|------------------------------|--------------------------------------|--------------------------------------|------------------------|
| General Funds | | | |
| General Fund Unrestricted | \$ 350,679,407 | \$ 395,313,569 | \$ 44,634,162 |
| General Fund Restricted | 206,337,399 | 221,061,600 | 14,724,201 |
| Total General Funds | \$ 557,016,806 | \$ 616,375,169 | \$ 59,358,363 |
| Other Funds | | | |
| Debt Service Fund | \$ 233,676,930 | \$ 205,613,048 | (28,063,882) |
| Child Development Fund | 4,447,726 | 4,498,926 | 51,200 |
| Other Special Revenue Fund | 986,961 | 884,574 | (102,387) |
| Capital Outlay Projects Fund | 79,233,012 | 72,969,533 | (6,263,479) |
| Proposition S Fund | 2,570,562 | 1,895,137 | (675,425) |
| Proposition N Fund | 6,322,197 | 3,889,420 | (2,432,777) |
| Enterprise Funds | 15,284,194 | 12,361,307 | (2,922,887) |
| Internal Services | 25,903,915 | 25,546,741 | (357,174) |
| Associated Students | 478,166 | 522,377 | 44,211 |
| Student Representation Fee | 523,123 | 689,299 | 166,176 |
| Student Financial Aid | 56,508,857 | 64,075,946 | 7,567,089 |
| Scholarship/Loan | 59,427 | 59,427 | - |
| Trust and Agency | 2,129,775 | 2,274,580 | 144,805 |
| Retiree Benefit Trust | 7,130,561 | 7,771,213 | 640,652 |
| Total Other Funds | \$ 435,255,406 | \$ 403,051,528 | \$ (32,203,878) |
| Grand Totals | \$ 992,272,212 | \$ 1,019,426,697 | \$ 27,154,485 |

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue

| Fund Description | Beginning Fund Balance | Revenue | Incoming Transfers | Total Revenue |
|---------------------------------|------------------------|-----------------------|---------------------|-------------------------|
| General Fund Unrestricted | 45,784,017 | 347,802,738 | 1,726,814 | 395,313,569 |
| General Fund Restricted | 29,425,406 | 186,538,119 | 5,098,075 | 221,061,600 |
| Bond Interest & Redemption Fund | 102,478,007 | 103,135,041 | - | 205,613,048 |
| Child Development Fund | 2,542,060 | 1,831,866 | 125,000 | 4,498,926 |
| Other Special Revenue Fund | 611,904 | 272,670 | - | 884,574 |
| Capital Outlay Projects Fund | 67,258,311 | 3,422,120 | 2,289,102 | 72,969,533 |
| Proposition S Fund | 1,870,224 | 24,913 | - | 1,895,137 |
| Proposition N Fund | 3,821,963 | 67,457 | - | 3,889,420 |
| Enterprise Funds | - | 12,226,307 | 135,000 | 12,361,307 |
| Internal Services | 21,575,661 | 3,963,405 | 7,675 | 25,546,741 |
| Associated Students | 385,564 | 23,060 | 113,753 | 522,377 |
| Student Representation Fee | 567,323 | 121,976 | - | 689,299 |
| Student Financial Aid Fund | - | 64,075,946 | - | 64,075,946 |
| Scholarship/Loan | 59,027 | 400 | - | 59,427 |
| Trust and Agency | 1,516,130 | 758,450 | - | 2,274,580 |
| Retiree Benefit Trust | 7,457,813 | 313,400 | - | 7,771,213 |
| Total Budget | \$ 285,353,410 | \$ 724,577,868 | \$ 9,495,419 | \$ 1,019,426,697 |

Expenditures

| Fund Description | Expenditures | Contingencies | Outgoing Transfers | Total Allocations |
|---------------------------------|-----------------------|-----------------------|---------------------|-------------------------|
| General Fund Unrestricted | 311,161,282 | 80,325,473 | 3,826,814 | 395,313,569 |
| General Fund Restricted | 202,862,511 | 14,323,394 | 3,875,695 | 221,061,600 |
| Bond Interest & Redemption Fund | 103,087,661 | 102,525,387 | - | 205,613,048 |
| Child Development Fund | 4,362,705 | 130 | 136,091 | 4,498,926 |
| Other Special Revenue Fund | 884,574 | - | - | 884,574 |
| Capital Outlay Projects Fund | 61,832,220 | 10,513,656 | 623,657 | 72,969,533 |
| Proposition S Fund | 1,705,387 | 189,750 | - | 1,895,137 |
| Proposition N Fund | 3,493,796 | 395,624 | - | 3,889,420 |
| Enterprise Funds | 12,361,307 | - | - | 12,361,307 |
| Internal Services | -8,152,567 | 33,699,308 | - | 25,546,741 |
| Associated Students | 200,685 | 321,692 | - | 522,377 |
| Student Representation Fee | 280,570 | 408,729 | - | 689,299 |
| Student Financial Aid Fund | 63,975,062 | - | 100,884 | 64,075,946 |
| Scholarship/Loan | 658 | 58,769 | - | 59,427 |
| Trust and Agency | 1,290,046 | 984,534 | - | 2,274,580 |
| Retiree Benefit Trust | 12,500 | 7,758,713 | - | 7,771,213 |
| Total Budget | \$ 759,358,397 | \$ 251,505,159 | \$ 8,563,141 | \$ 1,019,426,697 |

INTERFUND/INTRAFUND TRANSFERS

| Incoming Transfer To: | Amount | Outgoing Transfer From: | Purpose: |
|--------------------------|---------------------|---------------------------|------------------------------------------------------------|
| General Fund Restricted | \$ 3,466,379 | General Fund Unrestricted | See Detail on Page 3 |
| General Fund Restricted | 100,884 | Student Financial Aid | Administrative Allowance |
| Child Development Fund | 100,000 | General Fund Unrestricted | Program Support |
| Child Development Fund | 25,000 | Child Development Fund | Program Support |
| Capital Projects Fund | 1,951,445 | General Fund Restricted | Maintenance, Emergency Repairs & Campus Minor Improvements |
| Capital Projects Fund | 337,657 | Capital Projects Fund | Program Support |
| Other Enterprise Funds | 135,000 | General Fund Unrestricted | See Detail on Page 3 |
| Associated Students Fund | 117,760 | General Fund Unrestricted | See Detail on Page 3 |
| Internal Services Fund | 7,675 | General Fund Unrestricted | Sports Insurance Premium |
| Total Transfers | \$ 6,241,800 | | |

GENERAL FUND UNRESTRICTED

The 2023-2024 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 2023-2024. 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, City College, Mesa College, Miramar College, the College of Continuing Education, District Support Services and the District Office.

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2022-2023 Budgeted Revenue to 2023-2024 Budgeted Revenue

| Revenue Source | 2022-2023 Adopted Budget | 2023-2024 Adopted Budget | Changes Over/ (Under) |
|-------------------------------------|--------------------------------|--------------------------------|-----------------------------|
| Apportionment | | | |
| Basic Allocation | \$ 30,743,853 | \$ 33,270,998 | \$ 2,527,145 |
| Credit FTES | 145,145,502 | 150,220,026 | 5,074,524 |
| Regular Non-Credit CDCP | 37,035,328 | 50,238,351 | 13,203,023 |
| Non-Credit FTES | 5,575,405 | 6,600,853 | 1,025,448 |
| Special Admit | 6,380,720 | 7,551,982 | 1,171,262 |
| Minimum Revenue | (973,262) | (222,489) ¹⁾ | 750,773 |
| Sub-Total | 223,907,546 | 247,659,721 | 23,752,175 |
| Supplemental Allocation | \$ 39,672,514 | \$ 39,286,841 | \$ (385,673) |
| Student Success Allocation | 28,593,825 | 29,244,016 | 650,191 |
| Sub-Total | 68,266,339 | 68,530,857 | 264,518 |
| Total Apportionment Revenue | 292,173,885 | 316,190,578 | 24,016,693 |
| Lottery | \$ 6,420,730 | \$ 6,585,993 | \$ 165,263 |
| FY 2019-20 Full-Time Faculty | 1,922,450 | 1,922,450 | 0 |
| FY 2021-22 Full-Time Faculty | 3,025,628 | 3,025,628 | 0 |
| Mandated Cost Reimbursement | 1,139,113 | 1,316,082 | 176,969 |
| Interest Revenue | 600,000 | 1,500,000 | 900,000 |
| Non-Resident Tuition | 4,800,000 | 6,000,000 | 1,200,000 |
| College Promise (BOG Waiver Admin.) | 361,964 | 308,657 | (53,307) |
| Student Fees | 46,700 | 8,500 | (38,200) |
| Apprenticeship Allowance | 627,986 | 439,502 | (188,484) |
| Enrollment Resident Fee (2%) | 267,081 | 261,739 | (5,342) |
| Part-time Faculty Compensation | 868,895 | 884,213 | 15,318 |
| Part-time Faculty Health Benefits | 136,362 | 7,631,000 | 7,494,638 |
| Part-time Faculty Office Hours | 1,885,149 | 796,218 | (1,088,931) |
| Indirect Cost | 830,638 | 938,967 | 108,329 |
| Other Local Revenue | 209,369 | 1,197,978 | 988,609 |
| Transfers In | 0 | 522,047 | 522,047 |
| Total Revenue | 315,315,950 | 349,529,552 | 34,213,602 |
| Beginning Balance | \$ 35,363,457 | \$ 45,784,017 | \$ 10,420,560 |
| TOTAL UNRESTRICTED REVENUES | \$ 350,679,407 | \$ 395,313,569 | \$ 44,634,162 |

1) Holdharmless adjustment as provided in the FY24 Advance apportionment released by the State Chancellor's Office.

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: | |
| Federal Work Study | \$ 92,684 | | |
| Military Education Auxiliary | 0 | | |
| Districtwide Co-curricular | \$ 2,834,606 | Child Development | \$ 100,000 |
| Hourglass Park - Miramar | 211,218 | | |
| Hourglass Field House | 232,871 | Internal Services / Sports Ins. | 7,675 |
| Hazardous Materials | 95,000 | District Support Assoc. Students (1 & 2) | 117,760 * See below |
| Hourglass Pool-Miramar | 0 | Other Enterprise Fund (KSDS) | 135,000 |
| Total Intrafund Transfer Out | \$ <u>3,466,379</u> | Total Interfund Transfer Out | \$ <u>360,435</u> |

(1) I.D. Card City College = \$ 16,240 - Mesa College = \$ 24,024- Miramar College = \$14,082- Continuing Ed. = \$17,654

(2) Vending City College = \$12,180 - Mesa College = \$18,018 - Miramar College = \$10,562 - Continuing Ed = \$5,000

GENERAL FUND
UNRESTRICTED
INTER/INTRAFUND

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 42,333,876 | 40,052,105 | 42,932,744 | 43,664,259 | 41,391,715 | 10.47 |
| Non-Instructional Contract | 25,102,544 | 25,950,802 | 27,707,543 | 27,359,026 | 27,822,061 | 7.04 |
| Instructional Other | 45,262,736 | 41,697,050 | 48,141,785 | 46,056,822 | 39,640,080 | 10.03 |
| Non-Instructional Other | 2,166,726 | 1,762,394 | 2,500,293 | 2,294,958 | 1,721,479 | 0.44 |
| TOTAL ACADEMIC SALARIES | 114,865,882 | 109,462,351 | 121,282,365 | 119,375,065 | 110,575,335 | 27.98 |
| Non-Instructional Regular | 58,462,330 | 57,359,116 | 59,144,642 | 59,249,056 | 60,059,785 | 15.19 |
| Instructional Aides Regular | 6,853,978 | 6,534,818 | 7,181,362 | 7,073,498 | 7,221,232 | 1.83 |
| Non-Instructional Salaries Other | 1,298,338 | 1,352,263 | 1,275,032 | 1,658,968 | 1,286,543 | 0.33 |
| Instructional Aides Other | 912,553 | 390,023 | 972,536 | 781,495 | 873,623 | 0.22 |
| TOTAL NON-ACADEMIC SALARIES | 67,527,199 | 65,636,220 | 68,573,572 | 68,763,017 | 69,441,183 | 17.57 |
| Employee Benefits | 79,568,274 | 87,347,803 | 89,841,551 | 91,710,081 | 86,634,328 | 21.92 |
| Supplies and Materials | 4,288,248 | 2,748,853 | 3,955,699 | 2,543,881 | 4,595,454 | 1.16 |
| Other Operating Expenses | 31,217,107 | 23,791,749 | 36,788,725 | 26,982,864 | 37,012,615 | 9.36 |
| Capital Outlay | 2,558,022 | 1,093,121 | 3,650,295 | 1,625,216 | 2,901,068 | 0.73 |
| Intrafund Transfers Out | 4,123,064 | 3,979,949 | 3,374,162 | 5,415,067 | 3,466,379 | 0.88 |
| Interfund Transfers Out | 351,752 | 344,077 | 351,752 | 224,427 | 360,435 | 0.09 |
| Student Financial Aid | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 0 |
| Contingencies | 26,934,846 - | | 23,886,596 - | | 80,325,472 | 20.32 |
| TOTAL NON-SALARY ACCOUNTS | 149,042,613 | 119,306,852 | 161,850,080 | 128,502,836 | 215,297,051 | 54.46 |
| TOTAL ACTUALS & BUDGET | 331,435,694 | 294,405,423 | 351,706,017 | 316,640,918 | 395,313,569 | 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

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

CITY COLLEGE

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 12,161,783 | 11,573,423 | 11,984,364 | 12,782,067 | 11,929,725 | 25.18 |
| Non-Instructional Contract | 5,535,923 | 5,731,645 | 6,137,316 | 5,660,700 | 5,545,905 | 11.70 |
| Instructional Other | 8,607,700 | 8,848,619 | 7,618,323 | 9,359,098 | 7,029,385 | 14.84 |
| Non-Instructional Other | 565,773 | 186,531 | 840,961 | 548,685 | 161,500 | 0.34 |
| TOTAL ACADEMIC SALARIES | 26,871,179 | 26,340,219 | 26,580,964 | 28,350,551 | 24,666,515 | 52.06 |
| Non-Instructional Regular | 6,325,691 | 6,242,473 | 6,512,671 | 6,449,923 | 6,024,613 | 12.71 |
| Instructional Aides Regular | 1,680,669 | 1,615,432 | 1,729,335 | 1,647,412 | 1,727,390 | 3.65 |
| Non-Instructional Salaries Other | 223,009 | 79,118 | 146,954 | 261,511 | 218,500 | 0.46 |
| Instructional Aides Other | 123,153 | 8,203 | 54,100 | 16,448 | 55,000 | 0.12 |
| TOTAL NON-ACADEMIC SALARIES | 8,352,522 | 7,945,227 | 8,443,060 | 8,375,294 | 8,025,503 | 16.94 |
| Employee Benefits | 14,786,615 | 14,439,019 | 17,191,879 | 15,202,653 | 12,874,351 | 27.17 |
| Supplies and Materials | 346,218 | 129,620 | 527,047 | 142,555 | 588,165 | 1.24 |
| Other Operating Expenses | 752,826 | 321,122 | 904,494 | 448,424 | 1,015,063 | 2.14 |
| Capital Outlay | 366,068 | 54,433 | 361,647 | 222,130 | 213,335 | 0.45 |
| TOTAL NON-SALARY ACCOUNTS | 16,251,727 | 14,944,194 | 18,985,067 | 16,015,761 | 14,690,914 | 31.00 |
| TOTAL ACTUALS & BUDGET | 51,475,428 | 49,229,639 | 54,009,091 | 52,741,606 | 47,382,932 | 100.00 |

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

MESA COLLEGE

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 16,632,457 | 16,004,427 | 17,003,700 | 16,377,247 | 15,661,891 | 22.99 |
| Non-Instructional Contract | 8,226,321 | 8,211,240 | 9,543,723 | 9,078,662 | 9,619,584 | 14.12 |
| Instructional Other | 16,166,631 | 13,096,102 | 16,713,614 | 14,435,392 | 11,649,815 | 17.10 |
| Non-Instructional Other | 662,083 | 627,576 | 673,830 | 638,754 | 653,916 | 0.96 |
| TOTAL ACADEMIC SALARIES | 41,687,492 | 37,939,345 | 43,934,867 | 40,530,055 | 37,585,206 | 55.17 |
| Non-Instructional Regular | 7,476,460 | 7,420,439 | 7,625,100 | 7,369,384 | 6,822,969 | 10.02 |
| Instructional Aides Regular | 2,372,481 | 2,270,756 | 2,521,411 | 2,512,198 | 2,550,367 | 3.74 |
| Non-Instructional Salaries Other | 117,242 | 85,027 | 119,796 | 58,755 | 107,326 | 0.16 |
| Instructional Aides Other | 166,845 | 16,998 | 167,874 | 118,768 | 165,155 | 0.24 |
| TOTAL NON-ACADEMIC SALARIES | 10,133,028 | 9,793,219 | 10,434,181 | 10,059,105 | 9,645,817 | 14.16 |
| Employee Benefits | 20,696,063 | 19,462,072 | 22,466,868 | 20,749,129 | 18,165,441 | 26.67 |
| Supplies and Materials | 788,835 | 237,159 | 756,919 | 167,798 | 766,202 | 1.12 |
| Other Operating Expenses | 1,200,531 | 645,099 | 1,240,159 | 471,438 | 1,352,609 | 1.99 |
| Capital Outlay | 643,810 | 194,527 | 656,848 | 206,582 | 608,295 | 0.89 |
| TOTAL NON-SALARY ACCOUNTS | 23,329,239 | 20,538,856 | 25,120,794 | 21,594,947 | 20,892,547 | 30.67 |
| TOTAL ACTUALS & BUDGET | 75,149,759 | 68,271,421 | 79,489,842 | 72,184,107 | 68,123,570 | 100.00 |

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

MIRAMAR COLLEGE

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 7,480,109 | 6,697,491 | 7,844,333 | 7,993,716 | 8,028,750 | 17.37 |
| Non-Instructional Contract | 5,606,762 | 5,728,864 | 6,060,385 | 6,203,415 | 6,512,094 | 14.09 |
| Instructional Other | 11,705,385 | 11,139,102 | 12,452,012 | 11,692,186 | 9,749,020 | 21.10 |
| Non-Instructional Other | 555,344 | 571,492 | 603,380 | 692,499 | 640,903 | 1.39 |
| TOTAL ACADEMIC SALARIES | 25,347,600 | 24,136,948 | 26,960,110 | 26,581,816 | 24,930,767 | 53.95 |
| Non-Instructional Regular | 4,433,332 | 4,465,180 | 4,831,927 | 4,666,651 | 4,998,654 | 10.82 |
| Instructional Aides Regular | 1,661,148 | 1,578,094 | 1,823,707 | 1,812,334 | 1,804,914 | 3.91 |
| Non-Instructional Salaries Other | 142,121 | 101,559 | 152,360 | 114,007 | 143,253 | 0.31 |
| Instructional Aides Other | 218,537 | 141,681 | 215,738 | 144,263 | 212,500 | 0.46 |
| TOTAL NON-ACADEMIC SALARIES | 6,455,138 | 6,286,515 | 7,023,732 | 6,737,255 | 7,159,321 | 15.49 |
| Employee Benefits | 12,276,256 | 11,736,866 | 13,665,279 | 13,157,854 | 12,157,715 | 26.31 |
| Supplies and Materials | 263,795 | 132,264 | 249,012 | 84,702 | 241,508 | 0.52 |
| Other Operating Expenses | 1,140,528 | 902,447 | 1,291,086 | 995,683 | 1,179,510 | 2.55 |
| Capital Outlay | 346,382 | 124,608 | 375,272 | 101,311 | 543,940 | 1.18 |
| Student Financial Aid | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 0.00 |
| TOTAL NON-SALARY ACCOUNTS | 14,028,261 | 12,897,486 | 15,581,949 | 14,340,849 | 14,123,973 | 30.56 |
| TOTAL ACTUALS & BUDGET | 45,830,999 | 43,320,949 | 49,565,791 | 47,659,920 | 46,214,061 | 100.00 |

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 6,059,527 | 5,776,763 | 6,100,347 | 6,136,637 | 5,771,349 | 16.87 |
| Non-Instructional Contract | 3,957,194 | 4,224,988 | 4,377,991 | 4,617,909 | 4,669,573 | 13.65 |
| Instructional Other | 8,783,020 | 8,613,226 | 9,585,456 | 10,569,997 | 8,633,731 | 25.24 |
| Non-Instructional Other | 143,679 | 220,292 | 161,444 | 234,435 | 92,271 | 0.27 |
| TOTAL ACADEMIC SALARIES | 18,943,420 | 18,835,269 | 20,225,238 | 21,558,978 | 19,166,924 | 56.04 |
| Non-Instructional Regular | 3,460,544 | 3,412,445 | 3,510,564 | 3,440,203 | 3,676,425 | 10.75 |
| Instructional Aides Regular | 645,957 | 682,541 | 680,223 | 663,259 | 694,736 | 2.03 |
| Non-Instructional Salaries Other | 30,000 | 30,217 | 30,496 | 25,982 | 30,000 | 0.09 |
| Instructional Aides Other | 30,000 | 1,754 | 84,230 | 28,755 | 30,000 | 0.09 |
| TOTAL NON-ACADEMIC SALARIES | 4,166,501 | 4,126,957 | 4,305,513 | 4,158,199 | 4,431,160 | 12.96 |
| Employee Benefits | 9,415,795 | 9,239,707 | 9,985,053 | 10,183,677 | 8,850,946 | 25.88 |
| Supplies and Materials | 448,508 | 274,088 | 476,981 | 353,123 | 613,323 | 1.79 |
| Other Operating Expenses | 688,071 | 298,002 | 865,278 | 456,015 | 1,029,810 | 3.01 |
| Capital Outlay | 268,811 | 299,112 | 282,353 | 7,912 | 112,084 | 0.33 |
| TOTAL NON-SALARY ACCOUNTS | 10,821,185 | 10,110,909 | 11,609,665 | 11,000,727 | 10,606,163 | 31.01 |
| TOTAL ACTUALS & BUDGET | 33,931,106 | 33,073,134 | 36,140,416 | 36,717,904 | 34,204,247 | 100.00 |

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

| | 2021-22 Adjusted Total Budget \$ | 2021-22 Final Actual \$ | 2022-23 Adjusted Total Budget \$ | 2022-23 Final Actual \$ | 2023-24 Adopted Total Budget \$ | 2023-24 PCT Total % |
|----------------------------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|----------------------------------|------------------------------------------|------------------------------|
| Non-Instructional Contract | 1,632,706 | 1,910,304 | 1,588,128 | 1,798,340 | 1,309,114 | 4.54 |
| Instructional Other | - | - | - | - | - | - |
| Non-Instructional Other | 217,613 | 130,126 | 189,163 | 149,074 | 162,889 | 0.57 |
| TOTAL ACADEMIC SALARIES | 1,850,319 | 2,040,431 | 1,777,291 | 1,947,414 | 1,472,003 | 5.11 |
| Non-Instructional Regular | 24,074,613 | 23,387,362 | 13,668,174 | 20,614,023 | 13,438,408 | 46.62 |
| Instructional Aides Regular | 69,462 | 69,462 | - | 59,551 | - | - |
| Non-Instructional Salaries Other | 363,979 | 989,837 | 384,266 | 1,104,441 | 335,437 | 1.16 |
| Instructional Aides Other | - | 2,492 | 54 | 54 | - | - |
| TOTAL NON-ACADEMIC SALARIES | 24,508,054 | 24,449,153 | 14,052,494 | 21,778,069 | 13,773,845 | 47.78 |
| Employee Benefits | 13,721,522 | 25,872,194 | 8,925,933 | 21,202,139 | 8,810,085 | 30.56 |
| Supplies and Materials | 205,630 | (132,366) | 246,818 | (148,508) | 789,842 | 2.74 |
| Other Operating Expenses | 6,081,676 | 6,580,531 | 9,437,376 | 8,783,341 | 3,368,209 | 11.68 |
| Capital Outlay | 240,737 | 59,418 | 518,015 | 264,239 | 520,517 | 1.81 |
| Intrafund Transfers Out | - | (0) | - | 1,905,905 | 92,684 | 0 |
| Interfund Transfers Out | - | - | - | - | - | - |
| TOTAL NON-SALARY ACCOUNTS | 20,249,565 | 32,379,778 | 19,128,142 | 32,007,116 | 13,581,337 | 47.12 |
| TOTAL ACTUALS & BUDGET | 46,607,938 | 58,869,361 | 34,957,927 | 55,732,599 | 28,827,185 | 100 |
| Contingencies | 26,934,846 | - | 23,482,550 | - | 80,325,472 | |
| TOTAL ACTUALS & BUDGET WITH CONTINGENCIES | 73,542,784 | 58,869,361 | 58,440,477 | 55,732,599 | 109,152,657 | 100 |

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

| | 2021-22 Adjusted Total Budget \$ | 2021-22 Final Actual \$ | 2022-23 Adjusted Total Budget \$ | 2022-23 Final Actual \$ | 2023-24 Adopted Total Budget \$ | 2023-24 PCT Total % |
|------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|----------------------------------|------------------------------------------|------------------------------|
| Non-Instructional Contract | 143,638 | 143,762 | - | - | 165,791 | 0.18 |
| Instructional Other | - | - | 791,214 | 149 | 2,578,129 | 2.86 |
| Non-Instructional Other | 22,234 | 26,378 | 31,515 | 31,511 | 10,000 | 0.01 |
| TOTAL ACADEMIC SALARIES | 165,872 | 170,139 | 822,729 | 31,660 | 2,753,920 | 3.05 |
| Non-Instructional Regular | 12,691,690 | 12,431,216 | 22,996,206 | 16,708,872 | 25,098,716 | 27.81 |
| Instructional Aides Regular | 424,261 | 318,534 | 426,686 | 378,744 | 443,825 | 0.49 |
| Non-Instructional Salaries Other | 421,987 | 66,505 | 441,160 | 94,272 | 452,027 | 0.50 |
| Instructional Aides Other | 374,018 | 218,896 | 450,540 | 473,207 | 410,968 | 0.46 |
| TOTAL NON-ACADEMIC SALARIES | 13,911,956 | 13,035,151 | 24,314,592 | 17,655,095 | 26,405,536 | 29.26 |
| Employee Benefits | 8,672,023 | 6,597,945 | 17,444,724 | 11,214,629 | 25,775,790 | 28.56 |
| Supplies and Materials | 2,235,262 | 2,108,089 | 1,698,923 | 1,972,907 | 1,596,414 | 1.77 |
| Other Operating Expenses | 21,353,475 | 15,044,548 | 23,050,332 | 15,711,991 | 29,067,414 | 32.21 |
| Capital Outlay | 692,214 | 361,023 | 1,456,159 | 936,844 | 902,897 | 1.00 |
| Intrafund Transfers Out | 4,123,064 | 3,979,949 | 3,374,162 | 3,509,162 | 3,373,695 | 3.74 |
| Interfund Transfers Out | 351,752 | 344,077 | 351,752 | 224,427 | 360,435 | 0.40 |
| TOTAL NON-SALARY ACCOUNTS | 37,427,790 | 28,435,631 | 47,376,052 | 33,569,960 | 61,076,645 | 67.69 |
| TOTAL ACTUALS & BUDGET | 51,505,618 | 41,640,921 | 72,513,373 | 51,256,715 | 90,236,101 | 100 |

GENERAL FUND RESTRICTED REVENUE

GFR represents the second largest source of revenue received by the District. The GFR is used to account for resources available for the operation and support of District educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2023.24. 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 2023.24-year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

HEERF Funds

The Coronavirus Aid, Relief and Economic Security (CARES) Act was passed by the U.S. Congress on March 27, 2020. As the Pandemic stretched from weeks to months to years, additional legislation, The Coronavirus Response and Relief Supplemental Appropriation Act, and the American Rescue Plan was enacted. Each of these laws contained Higher Education Emergency Relief Funds (HEERF) that would be disbursed over a 2-year period in tranches known as HEERF I, II, and III. The District received a total of \$128 million in HEERF funds. The grant period terminated on June 30, 2023.

| FEDERAL REVENUE | 2022-23 Actual Final | 2023-24 Total Budget Adopted |
|--------------------------------|----------------------------|------------------------------------|
| Professors for the Future | 38,240 | 16,216 |
| ANAPISI-Equity, Empathy & Exce | 160,758 | 414,313 |
| Commission on POST | - | 310,615 |
| Bay Area Air Quality Mgmt | 23,993 | 175,364 |
| DEBER PROJECT | 118,967 | 80,676 |
| RTI DOD STEM Learning | 233,067 | 133,012 |
| HEERF I | (1,663,382) | - |
| HEERF II | (13,393,100) | - |
| HEERF III | (22,583,699) | - |
| NSF Encoding Geography Grant | 43,697 | 88,780 |
| DHSI/STEM Exito | - | 489,555 |
| Upward Bound | 89,663 | - |
| TRIO Upward Bound | 228,646 | 68,955 |
| Dept of Rehab Coll to Career | 255,932 | 290,000 |
| RHB Workability | 410,114 | 515,126 |
| Nav Consolidated Brig Miramar | 82,120 | 167,541 |
| Nav Consolidated Brig CP | 111,368 | 68,652 |
| SDSU-HSI STEM and Articulation | 36,469 | 74,928 |
| Navcombrig 20-21 | 85,882 | - |
| Dept of Ed Dreamers Support | - | 1,200,000 |
| Dept of Ed LGBTQIA+ | - | 1,200,000 |
| Sustainable Food Futures | - | 8,250 |
| Adult Ed - WIOA | 2,036,161 | 2,036,445 |
| Financial Aid Admin Allowance | 49,553 | 62,260 |
| Federal Work Study Program | 1,990,223 | 1,576,748 |
| Veterans Administrative Allow | 33,504 | 45,000 |
| Student Support Services | 350,498 | 448,109 |
| HIS Program - Title III | 1,732,912 | 2,165,495 |
| Vocational Tech Ed Act (VTEA) | 2,654,871 | 2,787,500 |
| FEDERAL REVENUE TOTAL | \$ (26,873,543) | \$ 14,423,540 |

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

| STATE REVENUE | 2022-23 Actual Final | 2023-24 Total Budget Adopted |
|---------------------------------|----------------------------|------------------------------------|
| SWP CR for Prior Learning | 10,470 | 5,000 |
| SWP Logistics Phase 2 | 18,393 | - |
| SWP Sales Phase 2 | 15,308 | - |
| IT System | 81,203 | 707,460 |
| Retention & Enroll Outreach 23 | 549,939 | 3,641,543 |
| IEPI Seed Grant | 200,000 | - |
| COVID-19 Recovery Block | 1,432,741 | 22,180,038 |
| EWD-CA-Energy-Commission | 504,000 | - |
| Student Success 22-23(Credit) | 8,850,822 | - |
| SWP Reg Pathwy Navigation 22-23 | 179,316 | 118,885 |
| Rising Scholars Network Grant | 292,142 | 368,358 |
| Student Success 22-23 (NC) | 2,147,207 | 168,679 |
| Student Housing Bill 169 | 344,000 | 344,000 |
| Student Equity & Achiev | - | 18,455,499 |
| Student Equity 22-23 | 6,002,064 | - |
| Learning-Aligned Employment Pr | 6,825,142 | 6,434,973 |
| Fin Aid Admin Allowance | 1,800 | 1,800 |
| EEO Best Practices | - | 302,183 |
| Basic Needs-Student Food and H | - | 515,275 |
| CA ENERGY COMMISION | 105,380 | 1,802,041 |
| Culturally Competent Faculty P | - | 151,305 |
| Telecom and Technology | 181,203 | 618,797 |
| Governor's IELM | 4,350,413 | 12,820,162 |
| i3 Initiative | 158,653 | 96,869 |
| College Specific Alloc. VRC | - | 2,500,000 |
| Small Business SectorNavigator | 83,367 | 41,633 |
| Sector Navigator ITC/Digital | 37,244 | 12,439 |
| Student Ret & Enrollment 20-21 | - | 178,689 |
| Math Engineering & Science | 90,767 | 1,593,925 |
| Atte CTE Hub | 2,743 | 7,257 |
| CA Foster Youth Educ Spec Prg | 88,845 | 61,155 |
| Prop 20 Lottery Funds | 1,971,271 | 14,877,276 |
| CA CCAP STEM Academy Program | 333,333 | 333,334 |
| CSEP-Block Grant | - | 60,044 |
| Homeless & Housing Insecurity | 600,000 | - |
| School Communication IG Progra | - | - |
| SWP Entrepreneurship Project 2 | 108,191 | - |
| Dream Resource Liaison Support | 302,745 | 342,390 |
| SWP- Strategies for Priority O | 1,974 | - |
| Student Retention & Enrollment | - | 1,652,769 |
| Basic Needs | - | 1,369,924 |
| SWP-Student Retention Fund | 38,432 | - |
| SWP-Faculty Institute-Research | 62,131 | 3,685 |
| Basic Skills 22-23 | 415,111 | 874,249 |
| Strong Workforce 22-23 | 377,761 | 5,519,914 |
| Adult Ed Block Grant 22-23 | 3,317,896 | - |
| Adult Learner-Focused SEM | 30,000 | - |
| REACH grant initiative | 25,000 | - |
| LGBTQ | - | 280,248 |
| SWP Job Placement 22-23 | 424,410 | 196,111 |
| SWP Work-Based Learn 22-23 | 210,263 | 35,232 |
| SWP Fac Inst Rsrch Invest | 304,217 | 116,178 |
| Basic_Needs | 1,037,823 | - |
| Basic Needs-One Time | 739,478 | - |
| Mental Health Prgm | 891,465 | 1,057,196 |
| SWP Pathway Navig. ER Engmt | - | 113,849 |
| Adult_Ed Block Grant | 3,981,475 | 4,308,753 |
| Mental Health Prgm | 1,061,268 | 1,159,001 |
| Strong Workforce Prgm | - | 5,652,494 |

Continued on Next Page

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

| | 2022-23 Actual Final | 2023-24 Total Budget Adopted |
|---------------------------------------------------|----------------------------|------------------------------------|
| STATE REVENUE (Continued) | | |
| AANHPI SAP | - | 452,091 |
| SWP College-Based Mktg 23-24 | - | 75,000 |
| SWP Counselor Institute 23-24 | - | 62,500 |
| SWP Faculty Institute Research Investment Project | - | 125,000 |
| Zero Textbook Costs (ZTC) | - | 540,000 |
| Cultural Resp Pedagogy & Pract | - | 600,000 |
| SD Early Middle College | 105,000 | - |
| Adult Education Block Grant | - | 1,352,857 |
| SSSP - Credit | - | 80,716 |
| BFAP Administration | 2,001,351 | 2,080,028 |
| EOPS Administration | 3,608,251 | 4,552,031 |
| NextUp | 1,033,116 | 1,026,334 |
| California College Promise | 5,240,255 | 7,037,651 |
| CARE Grant | 398,076 | 593,777 |
| Financial Aid Technology_Funds | 83,684 | 210,965 |
| AB1725 Staff Diversity/Develop | 116,666 | 1,593 |
| Program for Disabled | 6,116,875 | 7,257,278 |
| Nursing Grants | 231,149 | 196,477 |
| SWP Regional Programs | 297,494 | 157,262 |
| Guided Pathways Grants | 1,381,160 | - |
| Gateway to College | - | 1,400,000 |
| Cal-Works/TANF | 3,088,501 | 2,921,267 |
| Mental Health Services Grant | - | 664,323 |
| Veterans Resource Center | 627,835 | 710,052 |
| Commission on Post Ongoing | 27,000 | - |
| NASSSP | - | 600,000 |
| STATE REVENUE TOTAL | \$ 73,143,818 | \$ 143,777,814 |
| LOCAL REVENUE | | |
| Cocurricular Fund | 33,182 | 417,723 |
| Civic Center | 986,104 | 801,000 |
| Smog Station Program | 474 | 10,000 |
| Homeless SDHCM | 398,999 | 437,553 |
| Solar ProEngineer Software | 7,500 | - |
| Indirect Cost Recovery | 1,415 | - |
| Hourglass Park Project | 5,000 | 975,549 |
| Parking - District | 882,784 | 2,637,903 |
| Student Accident_Insurance | 1,267,929 | 100,000 |
| Student Health Svcs Fund | 100,000 | 1,938,841 |
| Library Fines | 362,906 | 4,000 |
| Adv - Transportation Tech MM R | 6,118 | 494 |
| Cal Coast Foundation Educator | - | 629 |
| CACT Implemented Prgs | 930 | 172,364 |
| Neighborhood Reinvestment Prgm | - | - |
| Educational Broadband Services | 31,868 | 2,945,923 |
| Early Middle College HS | 447,384 | 2,490 |
| Rape Aggress.Defense Classes | - | 363 |
| CA Native Plants Society | - | 112 |
| SDUSD - SDEMC Leasing | - | 105,759 |
| The Angell Foundation | - | - |
| Miscellaneous Student Fees | 25,000 | 15,976 |
| APPA Award | - | 4,000 |
| San Diego Audubon Society | 19,273 | 1,268 |
| Arthur Rupe Foundation Grant | - | 14,333 |
| Early Middle College-SDUSD | - | 42,494 |
| Mental Health Awareness | 16,000 | 217 |
| SD Veterans Peer to Peer Prgm | - | 2,618 |
| Student Housing Development | - | 27,641 |
| Child Care Center | - | 251,433 |
| Redevelopment | 122,500 | 17,139,354 |
| SD Food Bank-Terra Mesa | 40,723 | 125,000 |
| Center for Human & Community Services | 1,202,038 | 161,728 |
| LOCAL REVENUE TOTAL | \$ 5,958,126 | \$ 28,336,765 |
| Beginning Balance | \$ (7,996,125) | \$ 29,425,406 |
| Incoming Transfers | 7,213,701 | 5,098,075 |
| TOTAL REVENUE AND BEGINNING BALANCE | \$ 127,171,030 | \$ 221,061,600 |

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 175,168 | 175,532 | 158,294 | 70,218 | 73,346 | 0.03 |
| Non-Instructional Contract | 13,397,026 | 10,055,982 | 14,453,643 | 11,700,078 | 17,311,191 | 7.83 |
| Instructional Other | 1,314,762 | 697,011 | 1,326,987 | 555,799 | 1,221,865 | 0.55 |
| Non-Instructional Other | 15,083,600 | 10,249,571 | 15,179,483 | 11,614,862 | 11,697,479 | 5.29 |
| TOTAL ACADEMIC SALARIES | 29,970,556 | 21,178,096 | 31,118,406 | 23,940,957 | 30,303,881 | 13.71 |
| Non-Instructional Regular | 15,325,318 | 11,960,615 | 16,201,282 | 12,317,643 | 17,577,307 | 7.95 |
| Instructional Aides Regular | 2,051,754 | 1,393,248 | 1,578,727 | 1,365,657 | 1,782,698 | 0.81 |
| Non-Instructional Salaries Other | 9,952,601 | 5,053,237 | 15,215,498 | 6,982,523 | 16,470,521 | 7.45 |
| Instructional Aides Other | 3,232,785 | 1,793,801 | 2,948,516 | 1,680,252 | 2,184,717 | 0.99 |
| TOTAL NON-ACADEMIC SALARIES | 30,562,458 | 20,200,901 | 35,944,023 | 22,346,075 | 38,015,243 | 17.20 |
| Employee Benefits | 20,729,078 | 16,810,809 | 22,388,097 | 18,292,362 | 21,805,135 | 9.86 |
| Supplies and Materials | 20,144,589 | 3,487,211 | 21,431,904 | 4,605,011 | 19,596,051 | 8.86 |
| Other Operating Expenses | 45,689,669 | 12,694,442 | 49,012,576 | 14,245,268 | 51,418,613 | 23.26 |
| Capital Outlay | 31,964,502 | 9,617,504 | 38,189,679 | 18,700,414 | 25,328,545 | 11.46 |
| Intrafund Transfers Out | 1,314,270 | 6,237,265 | 2,447,200 | 2,270,240 | 1,924,250 | 0.87 |
| Interfund Transfers Out | 2,914,085 | 3,605,159 | 2,381,043 | 2,306,584 | 1,951,445 | 0.88 |
| Student Financial Aid | 41,011,109 | 36,510,318 | 8,329,160 | 8,422,135 | 397,206 | 0.18 |
| Other Student Aid | 7,509,684 | 3,143,095 | 15,739,752 | 3,748,635 | 15,997,837 | 7.24 |
| Contingencies | 8,066,827 | - | 26,312,680 | - | 14,323,394 | 6.48 |
| TOTAL NON-SALARY ACCOUNTS | 179,343,813 | 92,105,802 | 186,232,092 | 72,590,649 | 152,742,476 | 69.09 |
| TOTAL ACTUALS & BUDGET | 239,876,827 | 133,484,799 | 253,294,521 | 118,877,682 | 221,061,600 | 100.00 |

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

CITY COLLEGE

| | 2021-2022 Adjusted Total Budget | 2021-2022 Final Actual | 2022-2023 Adjusted Total Budget | 2022-2023 Final Actual | 2023-2024 Adopted Total Budget | PCT Total |
|------------------------------------|---------------------------------------|------------------------------|---------------------------------------|------------------------------|--------------------------------------|---------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Instructional Contract | 82,266 | 151,115 | 88,073 | 58,889 | - | - |
| Non-Instructional Contract | 4,055,312 | 2,405,272 | 3,583,423 | 2,747,057 | 5,127,922 | 12.54 |
| Instructional Other | 730,494 | 479,746 | 377,856 | 204,634 | 400,266 | 0.98 |
| Non-Instructional Other | 5,537,256 | 3,591,904 | 3,713,446 | 3,850,461 | 2,593,921 | 6.34 |
| TOTAL ACADEMIC SALARIES | 10,405,328 | 6,628,037 | 7,762,798 | 6,861,041 | 8,122,109 | 19.85 |
| Non-Instructional Regular | 2,839,497 | 1,944,599 | 2,638,801 | 2,004,588 | 3,091,387 | 7.56 |
| Instructional Aides Regular | 172,865 | 169,639 | 185,990 | 214,010 | 308,599 | 0.75 |
| Non-Instructional Salaries Other | 2,782,200 | 1,131,217 | 5,382,002 | 1,669,983 | 5,402,397 | 13.21 |
| Instructional Aides Other | 557,502 | 469,221 | 487,306 | 353,682 | 716,105 | 1.75 |
| TOTAL NON-ACADEMIC SALARIES | 6,352,064 | 3,714,677 | 8,694,099 | 4,242,265 | 9,518,488 | 23.27 |
| Employee Benefits | 4,453,930 | 3,145,651 | 4,985,629 | 3,704,610 | 5,035,139 | 12.31 |
| Supplies and Materials | 3,672,535 | 1,249,671 | 5,707,809 | 1,675,489 | 4,889,180 | 11.95 |
| Other Operating Expenses | 7,627,034 | 2,858,448 | 10,710,150 | 3,883,063 | 7,554,349 | 18.47 |
| Capital Outlay | 8,181,094 | 3,037,580 | 6,832,249 | 3,405,288 | 3,276,202 | 8.01 |
| Intrafund Transfers Out | 202,559 | 54,917 | 665,606 | 696,766 | 246,763 | 0.60 |
| Interfund Transfers Out | 332,742 | 331,808 | 538,694 | 520,568 | - | - |
| Student Financial Aid | 8,529,170 | 8,895,766 | 982,089 | 1,720,035 | - | - |
| Other Student Aid | 1,135,663 | 604,356 | 1,983,179 | 621,826 | 1,965,109 | 4.80 |
| Contingencies | 603,923 | - | - | - | 300,000 | 0.73 |
| TOTAL NON-SALARY ACCOUNTS | 34,738,650 | 20,178,196 | 32,405,405 | 16,227,645 | 23,266,742 | 56.88 |
| TOTAL ACTUALS & BUDGET | 51,496,042 | 30,520,909 | 48,862,302 | 27,330,951 | 40,907,339 | 100.00 |

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

MESA COLLEGE

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | - | - | - | - | - | - |
| Non-Instructional Contract | 3,802,191 | 2,908,152 | 4,567,134 | 3,565,473 | 4,295,329 | 8.24 |
| Instructional Other | 60,447 | 49,456 | 268,081 | 170,381 | 207,756 | 0.40 |
| Non-Instructional Other | 3,325,657 | 2,289,170 | 4,362,536 | 3,026,759 | 2,954,444 | 5.67 |
| TOTAL ACADEMIC SALARIES | 7,188,295 | 5,246,778 | 9,197,751 | 6,762,613 | 7,457,529 | 14.31 |
| Non-Instructional Regular | 3,764,552 | 2,942,033 | 4,218,894 | 2,803,696 | 3,817,191 | 7.33 |
| Instructional Aides Regular | 377,230 | 322,234 | 486,099 | 353,311 | 478,182 | 0.92 |
| Non-Instructional Salaries Other | 3,204,309 | 1,873,634 | 4,820,121 | 2,488,564 | 4,701,014 | 9.02 |
| Instructional Aides Other | 968,937 | 594,671 | 1,080,373 | 695,547 | 678,712 | 1.30 |
| TOTAL NON-ACADEMIC SALARIES | 8,315,028 | 5,732,572 | 10,605,487 | 6,341,118 | 9,675,099 | 18.57 |
| Employee Benefits | 5,428,313 | 3,991,621 | 6,253,251 | 4,427,454 | 5,433,675 | 10.43 |
| Supplies and Materials | 5,912,429 | 787,149 | 5,598,904 | 1,110,427 | 5,684,808 | 10.91 |
| Other Operating Expenses | 9,144,728 | 2,463,940 | 8,161,781 | 3,704,034 | 7,195,937 | 13.81 |
| Capital Outlay | 10,722,240 | 2,063,987 | 13,236,166 | 6,223,198 | 11,260,644 | 21.62 |
| Intrafund Transfers Out | 84,461 | 42,402 | 122,267 | 206,542 | 123,755 | 0.24 |
| Interfund Transfers Out | 278,099 | 273,083 | 608,779 | 494,740 | - | - |
| Student Financial Aid | 17,235,650 | 13,284,009 | 3,511,961 | 3,114,780 | 149,778 | 0.29 |
| Other Student Aid | 1,752,221 | 1,736,479 | 5,297,171 | 1,359,094 | 5,115,081 | 9.82 |
| TOTAL NON-SALARY ACCOUNTS | 50,558,141 | 24,642,670 | 42,790,280 | 20,640,268 | 34,963,678 | 67.11 |
| TOTAL ACTUALS & BUDGET | 66,061,464 | 35,622,021 | 62,593,518 | 33,743,999 | 52,096,306 | 100.00 |

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

MIRAMAR COLLEGE

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 24,417 | 24,417 | - | - | - | - |
| Non-Instructional Contract | 2,450,098 | 1,821,576 | 2,962,547 | 2,031,969 | 3,823,989 | 9.91 |
| Instructional Other | 513,731 | 156,667 | 513,255 | 176,001 | 527,986 | 1.37 |
| Non-Instructional Other | 4,698,446 | 2,032,824 | 4,773,943 | 2,336,218 | 3,711,539 | 9.62 |
| TOTAL ACADEMIC SALARIES | 7,686,692 | 4,035,485 | 8,249,745 | 4,544,187 | 8,063,514 | 20.91 |
| Non-Instructional Regular | 2,213,127 | 1,877,838 | 3,280,981 | 2,029,290 | 3,569,638 | 9.25 |
| Instructional Aides Regular | 309,548 | 305,707 | 289,013 | 277,959 | 487,125 | 1.26 |
| Non-Instructional Salaries Other | 2,807,548 | 938,849 | 3,399,138 | 1,177,260 | 4,673,879 | 12.12 |
| Instructional Aides Other | 805,063 | 281,604 | 887,584 | 416,019 | 628,147 | 1.63 |
| TOTAL NON-ACADEMIC SALARIES | 6,135,286 | 3,403,998 | 7,856,716 | 3,900,527 | 9,358,789 | 24.26 |
| Employee Benefits | 3,707,543 | 2,717,140 | 4,656,570 | 3,069,255 | 4,732,633 | 12.27 |
| Supplies and Materials | 2,861,554 | 681,385 | 2,706,985 | 890,164 | 2,465,120 | 6.39 |
| Other Operating Expenses | 4,816,785 | 2,893,511 | 4,916,905 | 1,429,988 | 4,822,335 | 12.50 |
| Capital Outlay | 6,059,520 | 1,897,851 | 9,693,411 | 4,548,386 | 4,478,016 | 11.61 |
| Intrafund Transfers Out | 169,683 | 115,199 | 197,330 | 143,956 | 175,744 | 0.46 |
| Interfund Transfers Out | 303,102 | 303,102 | 317,821 | 239,831 | - | - |
| Student Financial Aid | 8,190,300 | 7,744,443 | 3,365,447 | 3,209,969 | 247,428 | 0.64 |
| Other Student Aid | 1,816,026 | 515,684 | 2,173,635 | 427,836 | 1,305,232 | 3.38 |
| Contingencies | 121,942 | - | 298,318 | - | 2,921,668 | 7.57 |
| TOTAL NON-SALARY ACCOUNTS | 28,046,455 | 16,868,315 | 28,326,422 | 13,959,385 | 21,148,176 | 54.83 |
| TOTAL ACTUALS & BUDGET | 41,868,433 | 24,307,797 | 44,432,883 | 22,404,100 | 38,570,479 | 100.00 |

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

COLLEGE OF CONTINUING EDUCATION

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | 68,485 | - | 70,221 | 11,329 | 73,346 | 0.22 |
| Non-Instructional Contract | 2,656,975 | 2,515,910 | 2,812,491 | 3,161,153 | 2,630,249 | 7.80 |
| Instructional Other | 90 | 2,821 | 77,494 | 340 | - | - |
| Non-Instructional Other | 1,140,546 | 1,974,224 | 1,431,084 | 1,901,043 | 1,744,991 | 5.18 |
| TOTAL ACADEMIC SALARIES | 3,866,096 | 4,492,956 | 4,391,289 | 5,073,865 | 4,448,586 | 13.19 |
| Non-Instructional Regular | 4,253,444 | 3,159,817 | 3,461,164 | 3,386,863 | 4,467,064 | 13.25 |
| Instructional Aides Regular | 1,119,299 | 522,855 | 617,625 | 520,376 | 508,792 | 1.51 |
| Non-Instructional Salaries Other | 849,855 | 974,036 | 1,166,025 | 1,445,196 | 1,416,474 | 4.20 |
| Instructional Aides Other | 746,978 | 220,466 | 373,014 | 97,447 | 56,773 | 0.17 |
| TOTAL NON-ACADEMIC SALARIES | 6,969,576 | 4,877,174 | 5,617,828 | 5,449,883 | 6,449,103 | 19.13 |
| Employee Benefits | 5,297,290 | 3,727,350 | 4,399,717 | 4,125,878 | 4,233,857 | 12.56 |
| Supplies and Materials | 7,299,626 | 648,708 | 6,921,680 | 718,514 | 6,165,424 | 18.28 |
| Other Operating Expenses | 4,054,724 | 3,010,728 | 6,612,266 | 2,335,592 | 5,830,227 | 17.29 |
| Capital Outlay | 6,392,500 | 2,327,930 | 6,251,113 | 3,181,464 | 5,393,109 | 15.99 |
| Intrafund Transfers Out | 433,774 | 176,636 | 567,285 | 390,999 | 392,646 | 1.16 |
| Student Financial Aid | 7,055,989 | 6,586,100 | 469,663 | 377,350 | - | - |
| Other Student Aid | 346,130 | 194,030 | 1,469,058 | 741,279 | 805,625 | 2.39 |
| TOTAL NON-SALARY ACCOUNTS | 30,880,033 | 16,671,483 | 26,690,782 | 11,871,076 | 22,820,888 | 67.68 |
| TOTAL ACTUALS & BUDGET | 41,715,705 | 26,041,612 | 36,699,899 | 22,394,823 | 33,718,577 | 100.00 |

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS (Including Interfund and Intrafund Transfers)

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Non-Instructional Contract | 432,450 | 405,072 | 528,048 | 194,426 | 1,433,702 | 2.57 |
| Instructional Other | 10,000 | 8,320 | 90,301 | 4,444 | 85,857 | 0.15 |
| Non-Instructional Other | 381,695 | 361,448 | 898,474 | 500,381 | 692,584 | 1.24 |
| TOTAL ACADEMIC SALARIES | 824,145 | 774,841 | 1,516,823 | 699,251 | 2,212,143 | 3.97 |
| Non-Instructional Regular | 2,254,698 | 2,036,327 | 2,601,442 | 2,093,206 | 2,632,027 | 4.72 |
| Instructional Aides Regular | 72,812 | 72,813 | - | - | - | - |
| Non-Instructional Salaries Other | 308,689 | 135,502 | 448,212 | 201,520 | 276,757 | 0.50 |
| Instructional Aides Other | 154,305 | 227,839 | 120,239 | 117,556 | 104,980 | 0.19 |
| TOTAL NON-ACADEMIC SALARIES | 2,790,504 | 2,472,480 | 3,169,893 | 2,412,282 | 3,013,764 | 5.40 |
| Employee Benefits | 1,842,002 | 3,229,046 | 2,092,930 | 2,965,166 | 2,369,831 | 4.25 |
| Supplies and Materials | 398,445 | 120,298 | 496,526 | 210,418 | 391,519 | 0.70 |
| Other Operating Expenses | 20,046,398 | 1,467,815 | 18,611,475 | 2,892,591 | 26,015,765 | 46.65 |
| Capital Outlay | 609,148 | 290,156 | 2,176,740 | 1,342,078 | 920,574 | 1.65 |
| Intrafund Transfers Out | 423,793 | 5,848,111 | 894,712 | 831,978 | 985,342 | 1.77 |
| Interfund Transfers Out | 2,000,142 | 2,697,167 | 915,749 | 1,051,445 | 1,951,445 | 3.50 |
| Other Student Aid | 2,459,644 | 92,545 | 4,816,709 | 598,600 | 6,806,790 | 12.21 |
| Contingencies | 7,340,962 | - | 26,014,362 | - | 11,101,726 | 19.91 |
| TOTAL NON-SALARY ACCOUNTS | 35,120,534 | 13,745,139 | 56,019,203 | 9,892,276 | 50,542,992 | 90.63 |
| TOTAL ACTUALS & BUDGET | 38,735,183 | 16,992,459 | 60,705,919 | 13,003,809 | 55,768,899 | 100.00 |

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.

| | 2023-2024 Adopted Total Budget |
|--------------------------------|--------------------------------------|
| Beginning Fund Balance State | 102,478,007 |
| Interest Revenue | 2,129,560 |
| Tax Apportionment Secured Roll | 101,005,481 |
| TOTAL SOURCES | 205,613,048 |
| Principal Payments | 59,378,152 |
| Interest Payments | 43,694,359 |
| Other Service Charges | 15,150 |
| Reserves | 102,525,387 |
| TOTAL USES | 205,613,048 |

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 2023-2024

| | City College | Mesa College | Miramar College | SDCCD District Operations | Total Child Development Fund |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------------|------------------------------|
| Beginning Balance and Revenue | | | | | |
| Beginning Fund Balance | 295,755 | 2,016,407 | 78,058 | 151,840 | 2,542,060 |
| Federal Revenues | 0 | 0 | 0 | 86,000 | 86,000 |
| State Revenues | 705,183 | 425,728 | 408,864 | 171,091 | 1,710,866 |
| Local Revenues | 0 | 0 | 0 | 35,000 | 35,000 |
| Inter In From Gen Fund Unrest | 25,000 | 25,000 | 25,000 | 25,000 | 100,000 |
| Intra In Within Special Rev | 8,334 | 8,333 | 8,333 | 0 | 25,000 |
| TOTAL SOURCES | \$ 1,034,272 | \$ 2,475,468 | \$ 520,255 | \$ 468,931 | \$ 4,498,926 |
| Expenditures and Reserves | | | | | |
| Academic Salaries | 95,600 | 90,000 | 80,000 | 0 | 265,600 |
| Non-Academic Salaries | 394,973 | 320,476 | 240,000 | 0 | 955,449 |
| Employee Benefits | 114,861 | 59,950 | 88,000 | 0 | 262,811 |
| Supplies and Materials | 212,841 | 418,185 | 15,000 | 331,740 | 977,766 |
| Other Operating Expenses | 139,085 | 361,957 | 27,402 | 1,100 | 529,544 |
| Capital Outlay | 76,782 | 1,224,900 | 69,853 | 0 | 1,371,535 |
| Contingencies | 130 | 0 | 0 | 0 | 130 |
| Intrafund Transfers Out | 0 | 0 | 0 | 25,000 | 25,000 |
| Interfund Transfers Out | 0 | 0 | 0 | 111,091 | 111,091 |
| TOTAL USES | \$ 1,034,272 | \$ 2,475,468 | \$ 520,255 | \$ 468,931 | \$ 4,498,926 |

CHILD DEVELOPMENT FUND

OTHER FUNDS
CHILD
DEVELOPMENT

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Instructional Contract | - | - | 37,945 | - | - | - |
| Non-Instructional Contract | 25,006 | 25,004 | - | - | - | - |
| Instructional Other | 7,734 | 7,735 | - | - | - | - |
| Non-Instructional Other | 133,053 | 33,480 | 213,470 | 77,756 | 265,600 | 5.90 |
| TOTAL ACADEMIC SALARIES | 165,793 | 66,219 | 251,415 | 77,756 | 265,600 | 5.90 |
| Non-Instructional Regular | - | - | 72,890 | 67,373 | - | - |
| Instructional Aides Regular | 391,762 | 388,040 | 306,182 | 306,068 | 427,176 | 9.50 |
| Non-Instructional Salaries Other | 125,194 | 42,054 | 30,000 | 22,237 | 30,500 | 0.68 |
| Instructional Aides Other | 384,736 | 201,221 | 553,364 | 308,649 | 497,773 | 11.06 |
| TOTAL NON-ACADEMIC SALARIES | 901,692 | 631,316 | 962,436 | 704,327 | 955,449 | 21.24 |
| Employee Benefits | 396,708 | 311,091 | 350,026 | 294,566 | 262,811 | 5.84 |
| Supplies and Materials | 845,363 | 131,597 | 998,819 | 188,078 | 977,766 | 21.73 |
| Other Operating Expenses | 615,193 | 11,053 | 801,165 | 85,997 | 529,544 | 11.77 |
| Capital Outlay | 1,015,982 | 26,188 | 1,420,300 | 459,766 | 1,371,535 | 30.49 |
| Intrafund Transfers Out | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.56 |
| Interfund Transfers Out | 131,075 | 97,718 | 152,469 | 110,813 | 111,091 | 2.47 |
| Contingencies | - | - | - | - | 130 | 0.00 |
| TOTAL NON-SALARY ACCOUNTS | 3,029,321 | 602,648 | 3,747,779 | 1,164,220 | 3,277,877 | 72.86 |
| TOTAL ACTUALS & BUDGET | 4,096,806 | 1,300,182 | 4,961,630 | 1,946,303 | 4,498,926 | 100.00 |

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 | Print On Demand | Fee Classes | Testing | Other Special Revenue Fund |
|--------------------------|------------------|-------------------|-----------------|---------------|--------------|----------------------------|
| Revenue | | | | | | |
| Beginning Fund Balance | 89,044 | 93,918 | 429,538 | 9,390 | 8,794 | 611,904 |
| Local Revenues | 68,500 | 78,500 | 22,500 | 102,170 | 1,000 | 272,670 |
| Total Revenue | 157,544 | 172,418 | 452,038 | 92,780 | 9,794 | 884,574 |
| Expenses | | | | | | |
| Academic Salaries | 0 | 0 | 0 | 62,816 | 0 | 62,816 |
| Non-Academic Salaries | 0 | 6,805 | 32,637 | 0 | 0 | 39,442 |
| Employee Benefits | 0 | 2,033 | 5,425 | 27,596 | 0 | 35,054 |
| Supplies and Materials | 27,544 | 109,245 | 39,141 | 800 | 3,360 | 180,090 |
| Other Operating Expenses | 75,000 | 41,848 | 165,883 | 768 | 6,434 | 289,933 |
| Capital Outlay | 55,000 | 12,487 | 208,952 | 800 | 0 | 277,239 |
| Total Expenses | 157,544 | 172,418 | 452,038 | 92,780 | 9,794 | 884,574 |

OTHER SPECIAL REVENUE FUND EXPENSES

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Non-Instructional Contract | 7,500 | 11,276 | 8,709 | 55,054 | 55,816 | 6.31 |
| Instructional Other | - | 13,491 | - | 21,517 | 7,000 | 0.79 |
| Non-Instructional Other | 25,000 | - | 25,000 | - | - | - |
| TOTAL ACADEMIC SALARIES | 32,500 | 2,215 | 33,709 | 76,571 | 62,816 | 7.10 |
| Non-Instructional Regular | 5,700 | 10,427 | 5,118 | 2,522 | - | - |
| Non-Instructional Salaries Other | 38,739 | - | 39,507 | - | 39,442 | 4.46 |
| Instructional Aides Other | 41,532 | - | 41,532 | - | - | - |
| TOTAL NON-ACADEMIC SALARIES | 85,971 | 10,427 | 86,157 | 2,522 | 39,442 | 4.46 |
| Employee Benefits | 28,451 | 3,283 | 29,063 | 27,220 | 35,054 | 3.96 |
| Supplies and Materials | 342,098 | 28,384 | 264,135 | 84,455 | 180,090 | 20.36 |
| Other Operating Expenses | 261,175 | 17,887 | 247,510 | 18,882 | 289,933 | 32.78 |
| Capital Outlay | 303,391 | 3,347 | 326,387 | 102,039 | 277,239 | 31.34 |
| TOTAL NON-SALARY ACCOUNTS | 935,115 | 52,901 | 867,095 | 232,596 | 782,316 | 88.44 |
| TOTAL ACTUALS & BUDGET | 1,053,586 | 65,543 | 986,961 | 306,644 | 884,574 | 100.00 |

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 2023-2024

| BEGINNING BALANCE & INCOME | |
|-----------------------------------|----------------------|
| Beginning Balance | \$ 67,258,311 |
| Energy Efficiency Efforts Revenue | 0 |
| State Schedule Maintenance | 98,470 |
| Interest | 1,664,025 |
| Rental and Lease | 1,659,625 |
| Other Misc Local | 0 |
| Interfund Transfer In from GFU | 1,951,445 |
| Intrafund Transfer In | 337,657 |
| TOTAL SOURCE | \$ 72,969,533 |

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Capital Projects Fund |
|------------------------------------|-------------------|-------------------|-------------------|----------------------|----------------------|-----------------------------|
| Expenditures & Reserves | | | | | | |
| Scheduled Maintenance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 20,571,609 | \$ 20,571,609 |
| New Construction (1) | 0 | 0 | 0 | 0 | 36,815,257 | 36,815,257 |
| State Seismic Retrofit | 0 | 0 | 0 | 0 | 0 | 0 |
| Local Projects (2) | 447,098 | 585,683 | 311,278 | 142,451 | 7,428,244 | 8,914,754 |
| Redevelopment | 0 | 0 | 0 | 0 | 5,930,956 | 5,930,956 |
| Operating Costs | 0 | 0 | 0 | 0 | 113,300 | 113,300 |
| Intrafund Transfer Out | 0 | 0 | 0 | 0 | 337,657 | 337,657 |
| Interfund Transfer Out | 0 | 0 | 0 | 0 | 286,000 | 286,000 |
| TOTAL USES | \$ 447,098 | \$ 585,683 | \$ 311,278 | \$ 142,451 | \$ 71,483,023 | \$ 72,969,533 |

(1) New Construction include:
City ADT Remodel, City Child Development Bldg, City Parking Lot, Cont. Ed. Cesar Chavez Lighting, ECC Solar Panels, CE Historical Theater
(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, DW Parking Improvement,
KSDS Equipment, DW Power Generation, Leases, DW State Matching Pool Reserve, DSA Certification, IT Equipment.

CAPITAL PROJECTS FUND ACTUALS

FY 2022-2023

BEGINNING BALANCE & INCOME

| | |
|------------------------------------|---------------|
| Beginning Balance | \$ 60,073,676 |
| Energy Efficiency Efforts Revenue | 0 |
| State Schedule Maintenance | 14,441,693 |
| Interest | 1,529,704 |
| Rental and Lease | 1,646,662 |
| Other Misc Local | |
| Interfund Transfer In from GFU/GFR | 1,051,445 |
| Intrafund Transfer In | 716,657 |
| Unrealized Gain on Investments | -400,325 |

| | |
|----------------------|----------------------|
| TOTAL SOURCES | \$ 79,059,514 |
|----------------------|----------------------|

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Capital Projects Fund |
|------------------------------------|------------------|------------------|------------------|----------------------|----------------------|-----------------------------|
| Expenditures & Reserves | | | | | | |
| Scheduled Maintenance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,478,487 | \$ 4,478,487 |
| New Construction | 0 | 0 | 0 | 0 | 1,213,857 | 1,213,857 |
| Redevelopment | 0 | 0 | 0 | 0 | 0 | 0 |
| Local Projects (1) | 81,542 | 27,784 | 12,380 | 1,400 | 5,011,995 | 5,135,101 |
| Operating Costs | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrealized Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfer Out to GFU | 0 | 0 | 0 | 0 | 257,101 | 257,101 |
| Intrafund Transfer Out to Capital | 0 | 0 | 0 | 0 | 716,657 | 716,657 |
| TOTAL USES | \$ 81,542 | \$ 27,784 | \$ 12,380 | \$ 1,400 | \$ 11,678,097 | \$ 11,801,203 |
| ENDING BALANCE | | | | | | 67,258,311 |

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



PROPOSITION S FUND

Description

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

Goals and Objectives

To construct classrooms, computer science, technology 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 2023-2024

BEGINNING BALANCE AND INCOME

| | |
|-----------------------|--------------|
| Beginning Balance | \$ 1,870,224 |
| Interest | 24,913 |
| Unrealized Gain/ Loss | |

| | |
|----------------------|---------------------|
| TOTAL SOURCES | \$ 1,895,137 |
|----------------------|---------------------|

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Prop "S" Fund |
|------------------------------------|--------------|-----------------|---------------------|----------------------|-------------------|---------------------|
| Expenditures & Reserves | | | | | | |
| Building Renovation | \$ 0 | \$ 5,000 | \$ 0 | \$ 515,690 | \$ 0 | \$ 520,690 |
| New Construction | 0 | 0 | 904,688 | 0 | 0 | 904,688 |
| Infrastructure | 0 | 0 | 154,468 | 0 | 10,000 | 164,468 |
| Program Management | 0 | 0 | 0 | 0 | 115,541 | 115,541 |
| IT | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserves | | | | | | 189,750 |
| TOTAL USES | \$ 0 | \$ 5,000 | \$ 1,059,156 | \$ 515,690 | \$ 125,541 | \$ 1,895,137 |

Projects by Campus

Mesa: MS Campus Facilities Support Renovation
 Miramar: Technology & Distribution Center, Miramar Infrastructure
 Cont. Ed: District Service Center
 Districtwide: Project Management, District-wide Infrastructure, Strategic Energy and Environment, District Facilities Strategic

PROPOSITION S FUND ACTUALS FY 2022-2023

BEGINNING BALANCE AND INCOME

| | |
|-------------------------|---------------------|
| Beginning Balance | \$ 2,471,884 |
| Interest | 64,018 |
| Other Misc Local Income | |
| Unrealized Gain | 7,244 |
| TOTAL SOURCES | \$ 2,543,146 |

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Prop "S" Fund |
|------------------------------------|--------------|-----------------|------------------|----------------------|-------------------|---------------------|
| Expenditures & Reserves | | | | | | |
| Building Renovation | \$ 0 | \$ 3,090 | \$ 0 | \$ 406,685 | \$ 0 | \$ 409,775 |
| Building Renovation/New Const. | 0 | 0 | 0 | 0 | 0 | 0 |
| New Construction | 0 | 0 | 28,013 | 0 | 0 | 28,013 |
| Infrastructure | 0 | 0 | 0 | 0 | 0 | 0 |
| Land Acquisition | 0 | 0 | 0 | 0 | 0 | 0 |
| FF&E | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Management | 0 | 0 | 0 | 0 | 235,134 | 235,134 |
| IT | 0 | 0 | 0 | 0 | 0 | 0 |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserves | | | | | | |
| TOTAL USES | \$ 0 | \$ 3,090 | \$ 28,013 | \$ 406,685 | \$ 235,134 | \$ 672,922 |

ENDING BALANCE

1,870,224

Projects by Campus

Mesa: MS Campus Facilities Support Renovation
 Miramar: Technology & Distribution Center, Hourglass Park Field House
 Cont. Ed: District Service Center
 District: Strategic Energy and Environment, District Facilities Strategic



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 2023-2024

| BEGINNING BALANCE AND INCOME | |
|------------------------------|---------------------|
| Beginning Balance | \$ 3,821,963 |
| Interest | 67,457 |
| Unrealized Gain | |
| TOTAL SOURCES | \$ 3,889,420 |

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Prop "N" Fund |
|----------------------------------|-------------------|-------------------|-----------------|----------------------|---------------------|---------------------|
| Expenditures and Reserves | | | | | | |
| Building Renovation | | | | 497,373 | | 497,373 |
| Building Renovation/New Const. | 130,401 | | | | | 130,401 |
| New Construction | 167,840 | 936,039 | 3,433 | | 1,383,898 | 2,491,210 |
| Infrastructure | | | | | 374,812 | 374,812 |
| Program Management | | | | | | 395,624 |
| Reserves | | | | | | 0 |
| TOTAL USES | \$ 298,241 | \$ 936,039 | \$ 3,433 | \$ 497,373 | \$ 1,758,710 | \$ 3,889,420 |

Projects by Campus

City: Humanities Bldg, Infrastructure
Infrastructure
Mesa: Campus Dev, Infrastructure
Miramar: ECC Ph II Wing-Reno, And Relo of Admin Bldg
Cont. Ed: Program Management, District-wide Infrastructure
Districtwide:

PROPOSITION N FUND ACTUALS FY 2022-2023

| BEGINNING BALANCE AND INCOME | |
|------------------------------|---------------------|
| Beginning Balance | \$ 6,111,689 |
| Proceeds from Bond Sale | 0 |
| Interest | 158,141 |
| Other Misc Local Revenue | 0 |
| Unrealized Gain | 45,872 |
| TOTAL SOURCES | \$ 6,315,702 |

| | City College | Mesa College | Miramar College | Continuing Education | District | Total Prop "N" Fund |
|------------------------------------|------------------|---------------------|-----------------|----------------------|---------------------|---------------------|
| Expenditures & Reserves | | | | | | |
| Building Renovation | \$ 0 | 0 | 0 | 0 | 0 | 0 |
| Building Renovation/New Const. | 0 | 0 | 0 | 0 | 0 | 0 |
| New Construction | 42,994 | 0 | 0 | 0 | 0 | 42,994 |
| Infrastructure | 5,369 | 1,115,775 | 6,247 | 0 | 98,946 | 1,226,336 |
| Program Management | 0 | 0 | 0 | 0 | 1,224,408 | 1,224,408 |
| Reserves | | | | | | |
| TOTAL USES | \$ 48,363 | \$ 1,115,775 | \$ 6,247 | \$ - | \$ 1,323,354 | \$ 2,493,739 |
| ENDING BALANCE | | | | | | 3,821,963 |

Projects by Campus
 City: Humanities Bldg., Infrastructure
 Infrastructure
 Mesa: Campus Dev. Infrastructure
 Miramar: ECC Ph II Wing-Reno. And Relo of Admin Bldg
 Cont. Ed: Program Management, District-wide Infrastructure
 Districtwide:

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 | \$ (3,192,407) | \$ (7,542,262) | \$ (10,734,669) |
| Sales | 8,770,248 | 2,235,378 | 11,005,626 |
| Interest/Other Revenue | 266,752 | 15,322 | 282,074 |
| Transfer from GFU | 0 | 0 | 0 |
| TOTAL SOURCES | \$ 5,844,593 | \$ (5,291,562) | \$ 553,031 |
| Expenditures | | | |
| Non-Academic Salaries | \$ 1,675,000 | \$ 1,191,700 | \$ 2,866,700 |
| Employee Benefits | 800,000 | 724,000 | 1,524,000 |
| Supplies and Materials | 5,962,000 | 35,000 | 5,997,000 |
| Other Operating Expenses | 355,000 | 240,000 | 595,000 |
| Capital Outlay | 245,000 | 60,000 | 305,000 |
| TOTAL USES | \$ 9,037,000 | \$ 2,250,700 | \$ 11,287,700 |
| TOTAL Ending Fund Balance | \$ (3,192,407) | \$ (7,542,262) | \$ (10,734,669) |

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

| | Radio Station KSDS |
|----------------------------------|-----------------------|
| Local Revenues | 938,607 |
| Inter/Intra Revenue Transfers In | 135,000 |
| TOTAL SOURCES | \$ 1,073,607 |
| Expenditures | 1,073,607 |
| TOTAL USES | \$1,073,607 |

ALL ENTERPRISE FUNDS ACTUALS

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Non-Instructional Regular | 3,276,959 | 2,659,696 | 3,411,102 | 2,682,223 | 3,011,892 | 24.37 |
| Non-Instructional Salaries Other | 1,410,957 | 145,800 | 2,335,157 | 537,091 | 290,000 | 2.35 |
| TOTAL NON-ACADEMIC SALARIES | 4,687,916 | 2,805,495 | 5,746,259 | 3,219,314 | 3,301,892 | 26.71 |
| Employee Benefits | 1,913,536 | 1,494,449 | 1,806,162 | 1,521,779 | 1,773,760 | 14.35 |
| Supplies and Materials | 4,690,300 | 3,770,525 | 6,577,000 | 4,595,631 | 6,000,500 | 48.54 |
| Other Operating Expenses | 1,213,473 | 489,477 | 947,273 | 551,492 | 975,155 | 7.89 |
| Capital Outlay | 255,500 | 2,809 | 207,500 | 92,682 | 310,000 | 2.51 |
| TOTAL NON-SALARY ACCOUNTS | 8,072,809 | 5,757,260 | 9,537,935 | 6,761,584 | 9,059,415 | 73.29 |
| TOTAL ACTUALS & BUDGET | 12,760,725 | 8,562,755 | 15,284,194 | 9,980,899 | 12,361,307 | 100.00 |

INTERNAL SERVICES FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

INTERNAL SERVICES FUND BUDGET FY 2023-2024

| | VEBA Benefits | Workers Comp | Legal Liability | Student Accident | Premium Insurance | Flexible Spending | Total Internal Service Funds |
|--------------------------------------|-----------------------|----------------------|---------------------|-------------------|---------------------|-------------------|------------------------------|
| Beginning Balance and Income | | | | | | | |
| Beginning Balance | \$ (9,295,440) | \$ 25,424,725 | \$ 2,795,319 | \$ 573,092 | \$ 2,009,393 | \$ 68,572 | \$ 21,575,661 |
| Interest Revenue | 700 | 46,521 | 1,567 | 1,754 | 10,369 | 0 | 60,911 |
| District Share/Support, Payroll | 50,004,435 | 5,381,370 | 0 | 0 | 0 | 0 | 55,385,805 |
| Employee/Retiree Share | 3,214,800 | 0 | 0 | 0 | 0 | 0 | 3,214,800 |
| GFU/GFR Offset | (50,004,435) | (5,381,370) | (882,000) | (212,529) | (2,039,946) | 0 | (58,520,280) |
| Interfund Transfer In from GFU | 0 | 0 | 0 | 7,675 | 0 | 0 | 7,675 |
| District Support, Other | 0 | 50,640 | 882,000 | 212,529 | 2,039,946 | 637,054 | 3,822,169 |
| TOTAL SOURCES | \$ (6,079,940) | \$ 25,521,886 | \$ 2,796,886 | \$ 582,521 | \$ 2,019,762 | \$ 705,626 | \$ 25,546,741 |
| Expenditures and Reserves | | | | | | | |
| Claims Paid/Legal Settlement/Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Premium Payment | 43,724,955 | 2,871,229 | 882,000 | 212,529 | 2,039,946 | 637,054 | 50,367,713 |
| GFU/GFR Offset | (50,004,435) | (5,381,370) | (882,000) | (212,529) | (2,039,946) | 0 | (58,520,280) |
| Other Operating Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserves | 199,540 | 28,032,027 | 2,796,886 | 582,521 | 2,019,762 | 68,572 | 33,699,308 |
| TOTAL USES | \$ (6,079,940) | \$ 25,521,886 | \$ 2,796,886 | \$ 582,521 | \$ 2,019,762 | \$ 705,626 | \$ 25,546,741 |

INTERNAL SERVICES FUND ACTUALS FY 2022-2023

| | VEBA Benefits | Workers Comp | Legal Liability | Student Accident | Premium Insurance | Flexible Spending | Total Internal Service Funds |
|-------------------------------------|-----------------------|----------------------|---------------------|-------------------|---------------------|-------------------|------------------------------|
| Beginning Balance and Income | | | | | | | |
| Beginning Balance | \$ (4,919,472) | \$ 21,542,852 | 2,781,630 | 555,988 | 2,000,591 | 81,351 | \$ 22,042,940 |
| Interest Revenue | 1,172 | 44,865 | 9,620 | 1,754 | 8,802 | 0 | 66,213 |
| District Share/Support, Payroll | 36,298,411 | 5,192,618 | 0 | 0 | 0 | 0 | 41,491,029 |
| Employee/Retiree Share | 473,782 | 0 | 0 | 0 | 0 | 0 | 473,782 |
| Interfund Transfer In from GFU | 0 | 0 | 0 | 15,350 | 0 | 56,628 | 71,978 |
| District Support, Other | 2,493,053 | 108,087 | 698,911 | 210,004 | 1,716,943 | 486,798 | 5,713,796 |
| TOTAL SOURCES | \$ 34,346,946 | \$ 26,888,422 | \$ 3,490,161 | \$ 783,096 | \$ 3,726,336 | \$ 624,777 | \$ 69,859,739 |
| Expenditures | | | | | | | |
| Claims Paid/Legal Settlement | \$ 0 | 902,013 | 190,745 | 0 | 0 | 476,203 | \$ 1,568,961 |
| Premium Payment | 43,642,386 | 351,324 | | 210,004 | 1,716,943 | 56,628 | 45,977,286 |
| Legal Fees | 0 | 0 | 496,936 | 0 | 0 | | 496,936 |
| Claims Administration | 0 | 210,360 | 7,161 | 0 | 0 | 23,374 | 240,895 |
| TOTAL USES | \$ 43,642,386 | \$ 1,463,697 | \$ 694,842 | \$ 210,004 | \$ 1,716,943 | \$ 556,205 | \$ 48,284,078 |
| ENDING BALANCE | \$ (9,295,440) | \$ 25,424,725 | \$ 2,795,319 | \$ 573,092 | \$ 2,009,393 | \$ 68,572 | \$ 21,575,661 |

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 at.). 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 2023-2024 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.

| | 2021-2022 Adjusted Total Budget | 2021-2022 Final Actual | 2022-2023 Adjusted Total Budget | 2022-2023 Final Actual | 2023-2024 Adopted Total Budget | PCT Total |
|------------------------------------|---------------------------------------|------------------------------|---------------------------------------|------------------------------|--------------------------------------|---------------|
| | \$ | \$ | \$ | \$ | \$ | % |
| Non-Instructional Salaries Other | 37,500 | 20,768 | 37,500 | 22,016 | 42,000 | 8.04 |
| TOTAL NON-ACADEMIC SALARIES | 37,500 | 20,768 | 37,500 | 22,016 | 42,000 | 8.04 |
| Employee Benefits | 2,650 | 508 | 2,650 | 494 | 7,450 | 1.43 |
| Supplies and Materials | 18,828 | 1,375 | 21,356 | 589 | 34,252 | 6.56 |
| Other Operating Expenses | 124,352 | 61,793 | 130,227 | 67,581 | 110,855 | 21.22 |
| Capital Outlay | 6,500 | - | 7,082 | 500 | 6,128 | 1.17 |
| Contingencies | 237,150 | - | 279,351 | - | 321,692 | 61.58 |
| TOTAL NON-SALARY ACCOUNTS | 389,480 | 63,676 | 440,666 | 69,164 | 480,377 | 91.96 |
| TOTAL ACTUALS & BUDGET | 426,980 | 84,445 | 478,166 | 91,180 | 522,377 | 100.00 |

ASSOCIATED STUDENTS FUND BUDGET FY 2023-2024

| | City College | Mesa College | Miramamar College | Continuing Education | Total Associated Students Fund |
|--------------------------------------|-------------------|-------------------|-------------------|----------------------|--------------------------------|
| Beginning Balance and Revenue | | | | | |
| Beginning Fund Balance | 164,711 | 125,011 | 62,320 | 33,522 | 385,564 |
| Local Revenues | 9,610 | 8,750 | 3,000 | 1,700 | 23,060 |
| Inter/Intra Revenue Transfers In | 40,600 | 42,039 | 26,114 | 5,000 | 113,753 |
| Total Revenue | \$ 214,921 | \$ 175,800 | \$ 91,434 | \$ 40,222 | \$ 522,377 |
| Expenditures and Reserves | | | | | |
| Non-Academic Salaries | 16,000 | 11,000 | 15,000 | 0 | 42,000 |
| Employee Benefits | 6,000 | 400 | 1,050 | 0 | 7,450 |
| Supplies and Materials | 15,000 | 2,000 | 3,000 | 14,252 | 34,252 |
| Other Operating Expenses | 25,000 | 37,513 | 25,000 | 23,342 | 110,855 |
| Capital Outlay | 0 | 500 | 3,000 | 2,628 | 6,128 |
| Contingencies | 152,921 | 124,387 | 44,384 | 0 | 321,692 |
| Total Expenses | \$ 214,921 | \$ 175,800 | \$ 91,434 | \$ 40,222 | \$ 522,377 |

ASSOCIATED STUDENTS FUND ACTUALS FY 2022-2023

| | City College | Mesa College | Miramar College | Continuing Education | Total Associated Student Fund |
|-------------------------------------|-------------------|-------------------|--------------------|-------------------------|----------------------------------|
| Beginning Balance and Income | | | | | |
| Beginning Balance | \$ 136,595 | \$ 120,110 | \$ 58,102 | \$ 28,244 | \$ 343,051 |
| Local/Interest Revenue | 7,222 | 12,508 | 3,336 | 1,083 | 24,149 |
| Interfund Transfer In from GFU | 30,450 | 47,513 | 26,114 | 5,467 | 109,544 |
| TOTAL SOURCES | \$ 174,267 | \$ 180,131 | \$ 87,552 | \$ 34,794 | \$ 476,744 |
| Expenditures | | | | | |
| Non-Academic Salaries | \$ 0 | \$ 11,452 | \$ 10,564 | \$ 0 | \$ 22,016 |
| Employee Benefits | 0 | 264 | 230 | 0 | 494 |
| Supplies and Materials | 11 | 175 | 403 | 0 | 589 |
| Special Activities | 9,545 | 42,729 | 14,035 | 1,272 | 67,581 |
| Capital Outlay | 0 | 500 | 0 | 0 | 500 |
| TOTAL USES | \$ 9,556 | \$ 55,120 | \$ 25,232 | \$ 1,272 | \$ 91,180 |
| ENDING BALANCE | \$ 164,711 | \$ 125,011 | \$ 62,320 | \$ 33,522 | \$ 385,564 |

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

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|-----------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Supplies and Materials | 28,815 | - | 30,000 | - | 66,491 | 9.65 |
| Other Operating Expenses | 137,403 | 9,674 | 132,057 | 21,890 | 125,915 | 18.27 |
| Capital Outlay | 45,839 | - | 112,349 | - | 88,164 | 12.79 |
| Contingencies | 195,434 | - | 248,717 | - | 408,729 | 59.30 |
| TOTAL NON-SALARY ACCOUNTS | 407,491 | 9,674 | 523,123 | 21,890 | 689,299 | 100.00 |
| TOTAL ACTUALS & BUDGET | 407,491 | 9,674 | 523,123 | 21,890 | 689,299 | 100.00 |

STUDENT REPRESENTATION FEE TRUST FUND BUDGET FY 2023-2024

| | City Student Representation Fee | Mesa Student Representation Fee | Miramar Student Representation Fee | Total Student Representation Fee Fund |
|--------------------------------------|---------------------------------------|---------------------------------------|------------------------------------------|---------------------------------------------|
| Beginning Balance and Revenue | | | | |
| Beginning Fund Balance | 175,570 | 203,696 | 188,057 | 567,323 |
| Local Revenues | 20,000 | 79,976 | 22,000 | 121,976 |
| Total Revenue | 195,570 | 283,672 | 210,057 | 689,299 |
| Expenditures and Reserves | | | | |
| Supplies and Materials | 56,491 | 0 | 10,000 | 66,491 |
| Other Operating Expenses | 65,915 | 20,000 | 40,000 | 125,915 |
| Capital Outlay | 73,164 | 0 | 15,000 | 88,164 |
| Contingencies | 0 | 263,672 | 145,057 | 408,729 |
| Total Expenses | 195,570 | 283,672 | 210,057 | 689,299 |

STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

FY 2022-2023

| | City Student Representation Fee | Mesa Student Representation Fee | Miramar Student Representation Fee | Total Student Representation Fee Fund |
|-------------------------------------|---------------------------------------|---------------------------------------|------------------------------------------|---------------------------------------------|
| Beginning Balance and Income | | | | |
| Beginning Balance | \$ 147,406 | \$ 111,855 | \$ 172,862 | \$ 432,123 |
| Local/Interest Revenue | 28,164 | 93,873 | 35,053 | 157,090 |
| TOTAL SOURCES | \$ 175,570 | \$ 205,728 | \$ 207,915 | \$ 589,213 |
| Expenditures | | | | |
| Supplies and Materials | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Operating Expenses | 0 | 2,032 | 19,858 | 21,890 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL USES | \$ 0 | \$ 2,032 | \$ 19,858 | \$ 21,890 |
| ENDING BALANCE | \$ 175,570 | \$ 203,696 | \$ 188,057 | \$ 567,323 |

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 2023-2024

| | City College | Mesa College | Miramar College | Continuing Education | Total Student Financial Aid Fund |
|---------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|
| Federal Grants/Loans | | | | | |
| Iraq-Afghanistan Service | | 7,000 | - | - | 7,000 |
| Pell Grants | 15,000,000 | 15,000,000 | 9,000,000 | - | 39,000,000 |
| Supplemental Educational Opportunity Grants | 1,088,882 | 653,031 | 275,755 | - | 2,017,668 |
| AmeriCorps | 15,000 | 30,000 | 1,000 | - | 46,000 |
| William D. Ford Direct Loan Program | 1,200,000 | 1,900,000 | 600,000 | - | 3,700,000 |
| SFRF Emergency SFA | 1,048,775 | 1,581,220 | 1,029,398 | 608,393 | 4,267,786 |
| Alternative Loan | 190,000 | 600,000 | 400,000 | - | 1,190,000 |
| TOTAL FEDERAL GRANTS/LOANS | 18,542,657 | 19,771,251 | 11,306,153 | 608,393 | 50,228,454 |
| State Grants | | | | | |
| SFRF Emergency Supplemental | | 224,267 | 104,658 | - | 534,722 |
| State Chancellors Relief | 205,797 | 600 | - | - | 600 |
| CA Student Aid Commission - Cal Grant B and | 2,400,000 | 2,000,000 | 1,400,000 | - | 5,800,000 |
| CA Student Aid Commission - Baccalaureate Program | | 20,000 | - | - | 20,000 |
| Extended Opportunity Program and Services | 550,000 | 338,800 | 250,000 | - | 1,138,800 |
| Co-operative Agencies Reserved for Education | 146,341 | 27,000 | 60,000 | - | 233,341 |
| Student Success Completion Grants | 1,976,475 | 2,116,165 | 1,365,446 | - | 5,458,086 |
| NextUp | 226,733 | 67,000 | 100,000 | - | 393,733 |
| California College Promise | 10,000 | 10,000 | 10,000 | - | 30,000 |
| Chafee Grant | 3,000 | 2,000 | 2,000 | - | 7,000 |
| TOTAL STATE GRANTS | 5,518,346 | 4,805,832 | 3,292,104 | - | 13,616,282 |
| Local Grants | | | | | |
| Osher | 82,312 | 26,465 | 21,549 | - | 130,326 |
| TOTAL LOCAL GRANTS | 82,312 | 26,465 | 21,549 | - | 130,326 |
| TOTAL STUDENT GRANTS/LOANS | 24,143,315 | 24,603,548 | 14,619,806 | 608,393 | 63,975,062 |
| Interfund Transfers | 54,444 | 32,652 | 13,788 | - | 100,884 |
| TOTAL | \$ 24,197,759 | \$ 24,636,200 | \$ 14,633,594 | \$ 608,393 | \$ 64,075,946 |

STUDENT FINANCIAL AID FUND ACTUALS

FY 2022-2023

| | City College | Mesa College | Miramar College | Continuing Education | Total Student Financial Aid Fund |
|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|
| Federal Grants/Loans | | | | | |
| Iraq-Afghanistan Service | | 6,501 | | | 6,501 |
| Pell Grants | 14,287,396 | 14,250,805 | 8,263,291 | | 36,801,492 |
| Supplemental Educational Opportunity Grants | 916,086 | 801,455 | 486,542 | | 2,204,083 |
| AmeriCorps | 13,615 | 26,679 | 160 | | 40,454 |
| William D. Ford Direct Loan Program | 1,059,122 | 1,832,312 | 456,245 | | 3,347,679 |
| SFRF Emergency SFA | 695,750 | 1,035,567 | 569,750 | 700,000 | 3,001,067 |
| Alternative Loan | 194,766 | 489,171 | 261,800 | | 945,737 |
| TOTAL FEDERAL GRANTS/LOANS | 17,166,736 | 18,442,490 | 10,037,788 | | 46,347,014 |
| State Grants | | | | | |
| State Chancellors Relief | | 1,200 | 289 | | 1,489 |
| CA Student Aid Commission-Cal Grant B and C | | 1,791,608 | 1,275,061 | | 5,294,485 |
| CA Student Aid Commission-Baccalaureate Program | 2,227,816 | 16,036 | | | 16,036 |
| Extended Opportunity Program and Services | 679,532 | 315,498 | 245,075 | | 1,240,105 |
| Co-operative Agencies Reserved for Education | 137,700 | 24,952 | 55,246 | | 217,898 |
| Student Success Completion Grants | 1,703,433 | 1,808,894 | 851,320 | | 4,363,647 |
| NextUp | 139,490 | 118,550 | 72,375 | | 330,415 |
| California College Promise | | | | | - |
| TOTAL STATE GRANTS | 4,887,971 | 4,076,738 | 2,499,366 | | 11,464,075 |
| Local Grants | | | | | |
| Osher | 95,450 | 28,100 | 26,876 | | 150,426 |
| TOTAL LOCAL GRANTS | 95,450 | 28,100 | 26,876 | | 150,426 |
| TOTAL STUDENT GRANTS/LOANS | 22,150,157 | 22,547,328 | 12,564,030 | | 57,961,515 |
| Interfund Transfers | 45,804 | 40,057 | 24,327 | | 110,189 |
| TOTAL | \$ 22,195,961 | \$ 22,587,386 | \$ 12,588,357 | | \$ 58,071,704 |



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.

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|-----------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Student Financial Aid | 520 | - | 658 | - | 658 | 1.11 |
| Contingencies | 58,869 | - | 58,769 | - | 58,769 | 98.89 |
| TOTAL NON-SALARY ACCOUNTS | 59,389 | - | 59,427 | - | 59,427 | 100.00 |
| TOTAL ACTUALS & BUDGET | 59,389 | - | 59,427 | - | 59,427 | 100.00 |

SCHOLARSHIP AND LOAN TRUST FUND BUDGET FY 2023-2024

| | City EOPS Emergency Fund | City Financial Aid Emergency | Raymond Farmer | Total Scholarship and Loan Fund |
|--------------------------------------|--------------------------|------------------------------|----------------|---------------------------------|
| Beginning Balance and Revenue | | | | |
| Beginning Fund Balance | 25,000 | 658 | 33,369 | 59,027 |
| Local Revenues | 0 | 0 | 400 | 400 |
| Total Revenue | 25,000 | 658 | 33,769 | 59,427 |
| Expenditures and Reserves | | | | |
| Student Financial Aid | 0 | 658 | 0 | 658 |
| Contingencies | 25,000 | 0 | 33,769 | 58,769 |
| Total Expenses | 25,000 | 658 | 33,769 | 59,427 |

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

FY 2022-2023

| | City EOPS Emergency Loan | City Emergency Loan | Raymond Farmer | Total Scholarship and Loan Fund |
|-------------------------------------|-----------------------------------|---------------------------|-------------------|---------------------------------------|
| Beginning Balance and Income | | | | |
| Beginning Balance | \$ 25,000 | \$ 658 | \$ 33,369 | \$ 59,027 |
| Local/Interest Revenue | 0 | 0 | 0 | 0 |
| TOTAL SOURCES | \$ 25,000 | \$ 658 | \$ 33,369 | \$ 59,027 |
| Expenditures | | | | |
| Student Loans | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Student Scholarships | 0 | 0 | 0 | 0 |
| TOTAL USES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ENDING BALANCE | \$ 25,000 | \$ 658 | \$ 33,369 | \$ 59,027 |

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 City College, Mesa College, Miramar College, the College of Continuing Education, 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

2021-22 and 2022-23 Budget and Actuals Compared to 2023-24 Adopted Budget

| | 2021-2022 Adjusted Total Budget \$ | 2021-2022 Final Actual \$ | 2022-2023 Adjusted Total Budget \$ | 2022-2023 Final Actual \$ | 2023-2024 Adopted Total Budget \$ | PCT Total % |
|------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------|-------------------|
| Non-Instructional Other | 5,000 | - | 5,000 | - | 5,000 | 0.22 |
| TOTAL ACADEMIC SALARIES | 5,000 | - | 5,000 | - | 5,000 | 0.22 |
| Non-Instructional Salaries Other | 3,000 | - | 3,000 | - | 3,000 | 0.13 |
| TOTAL NON-ACADEMIC SALARIES | 3,000 | - | 3,000 | - | 3,000 | 0.13 |
| Employee Benefits | 800 | - | 800 | - | 800 | 0.04 |
| Supplies and Materials | 177,769 | 97,401 | 180,929 | 130,433 | 306,200 | 13.46 |
| Other Operating Expenses | 857,005 | 358,614 | 896,058 | 571,935 | 805,381 | 35.41 |
| Capital Outlay | 204,653 | 9,769 | 202,298 | 27,012 | 169,665 | 7.46 |
| Intrafund Transfers Out | - | - | 500 | 500 | - | - |
| Other Student Aid | - | - | - | - | - | - |
| Contingencies | 933,357 | - | 841,190 | - | 984,534 | 43.28 |
| TOTAL NON-SALARY ACCOUNTS | 2,173,584 | 465,784 | 2,121,775 | 729,880 | 2,266,580 | 99.65 |
| TOTAL ACTUALS & BUDGET | 2,181,584 | 465,784 | 2,129,775 | 729,880 | 2,274,580 | 100.00 |

TRUST AND AGENCY FUNDS BUDGET FY 2023-2024

| | Cedar Center Chorus Trust | Repro Graphics | Facilities Corp. Trust | Expendable Fiduciary | CE/MM Presidents Discretionary | Total Trust and Agency Fund |
|--------------------------------------|---------------------------|----------------|------------------------|----------------------|--------------------------------|-----------------------------|
| Beginning Balance and Revenue | | | | | | |
| Beginning Fund Balance | 14,371 | 6,137 | 112,928 | 1,142,743 | 239,951 | 1,516,130 |
| Local Revenues | 20,000 | 0 | 3,600 | 601,150 | 133,700 | 758,450 |
| Total Revenue | 34,371 | 6,137 | 116,528 | 1,743,893 | 373,651 | 2,274,580 |
| Expenditures and Reserves | | | | | | |
| Academic Salaries | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| Non-Academic Salaries | 0 | 0 | 0 | 0 | 3,000 | 3,000 |
| Employee Benefits | 0 | 0 | 0 | 0 | 800 | 800 |
| Supplies and Materials | 5,000 | 0 | 0 | 241,000 | 60,200 | 306,200 |
| Other Operating Expenses | 29,371 | 0 | 0 | 481,359 | 294,651 | 805,381 |
| Capital Outlay | 0 | 6,137 | 116,528 | 37,000 | 10,000 | 169,665 |
| Contingencies | 0 | 0 | 0 | 984,534 | 0 | 984,534 |
| Total Expenses | 34,371 | 6,137 | 116,528 | 1,743,893 | 373,651 | 2,274,580 |

TRUST AND AGENCY FUNDS ACTUALS FY 2022-2023

| | 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 | \$ 31,823 | \$ 18,414 | \$ 110,284 | \$ 1,073,855 | \$ 236,349 | \$ 1,470,725 |
| Interest Revenue | 0 | 0 | 2,644 | 2,521 | -82 | 5,083 |
| Intra In Within Fiduciary Trust | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 16,187 | 0 | 0 | 620,616 | 133,400 | 770,203 |
| TOTAL SOURCES | \$ 48,010 | \$ 18,414 | \$ 112,928 | \$ 1,696,992 | \$ 369,667 | \$ 2,246,011 |
| Expenditures | | | | | | |
| Academic Salaries | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Non-Academic Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies and Materials | 0 | 0 | 0 | 120,786 | 9,648 | 130,434 |
| Other Operating Expenses | 33,640 | 0 | 0 | 418,227 | 120,068 | 571,935 |
| Intra Out Within Fiduciary Trust | 0 | 0 | 0 | 500 | 0 | 500 |
| Capital Outlay | 0 | 12,277 | 0 | 14,735 | 0 | 27,012 |
| TOTAL USES | \$ 33,640 | \$ 12,277 | \$ 0 | \$ 554,248 | \$ 129,716 | \$ 729,881 |
| ENDING BALANCE | \$ 14,370 | \$ 6,137 | \$ 112,928 | \$ 1,142,744 | \$ 239,951 | \$ 1,516,130 |

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 \$7,457,813 effective June 30, 2023.

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 most recent actuarial study to be compliant with GASB 74 and 75 requirements was completed July 1, 2021. The current actuarial study is expected to be completed by February 9, 2023.

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 | 2023-24 Budget | |
|---------------------------------|--|--------|--------------------------|---------------------|
| Trust Balance/Revenue | | | Beginning Balance | 7,457,813 |
| Market Value @ 07/01/2022 | | | Investment Interest | 313,400 |
| Market Value @ 06/30/2023 | | | TOTAL SOURCES | \$ 7,771,213 |
| Change in Market Value | | | Other Operating Expenses | \$ 12,500 |
| % | | | Transfer to GF/U | 0 |
| % Change in Market Value | | | Restricted Reserves | 7,758,713 |
| | | | TOTAL USES | \$ 7,771,213 |

APPENDIX

| FUND | | PURPOSE |
|------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | General Fund - Unrestricted | Used to account for resources available for the general District operations and support for educational programs. |
| 12 | General Fund - Restricted | Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes. |
| 21 | Debt Service Fund | 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. |
| 33 | Child Development | Established to account for the financial operations of the District's Child Development Centers at City College, Mesa College and Miramar College. |
| 39 | Other Special Revenue | Part of the Special Revenue category in accordance with the California Community College's Budget Manual, this fund provides funding to Cosmetology, Consumer Fee and Career Assessment activities. |
| 41 | Capital Outlay Projects Fund | Provides for the accumulation and expenditure of monies for the acquisition or construction of capital facilities, other capital outlay projects, scheduled maintenance and special repair and maintenance projects. |
| 43 | Prop. S Revenue Bond | Designated funding to acquire land, construct, improve and equip facilities in accordance with Campus Facility Master Plans. Construction includes classrooms, instructional laboratories, replacement of deteriorating facilities, facility improvements and to improve campus safety. |
| 44 | Prop. N Revenue Bond | Designated funding to acquire land, construct, improve and equip facilities in accordance with the respective Campus Facility Master Plans. Construction includes classrooms, job training facilities, instructional laboratories, upgrade classrooms and lecture halls, facility improvements and ventilation systems. |
| 51 | Bookstore | Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSOS). Revenue is primary derived from bookstores. |
| 52 | Food Service | Enterprise fund used to account for the operations where it is the intent of the Board of Trustees to operate as a self-funding business unit. The total cost of providing goods and services are administered as Auxiliary Business Service Organizations (ABSOS). Revenue is primary derived from cafeteria sales. |
| 59 | KSDS Radio Station | An Other Enterprise Fund to account for operations of the KSDS Radio Station. |
| 69 | Other Internal Services | This fund accounts for the financing of goods and services provided by one department of organizational unit to other units on a cost-reimbursement basis |
| 71 | Associated Students Fund | 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. |
| 72 | Student Rep. Fee Trust | The Student Representation Fee Trust Fund is established and maintained to account for all monies collected pursuant to Education Code 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. |
| 74 | Fiduciary-Student Financial Aid | This fund is established to account for the deposit and direct payment of government funded student financial aid, including grants, loans and other monies intended for such purposes. |
| 75 | Scholarship & Loan | Scholarship and Loan Trust Funds are established and maintained to account for gifts, donations, bequests, etc. which are received from miscellaneous donors. |
| 79 | Other Trust Fund | The Trust and Agency Fund is established and maintained to account for all other monies held in a trustee capacity by City College, Mesa College, Miramar College and the College of Continuing Education, the District for individuals, organizations or clubs. |

GLOSSARY

AB: Adopted Budget.

AP: Administrative Procedure.

Accrual basis: The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

Administrator: For the purpose of Education Code Section 84362, “administrator” means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Allocation: Division or distribution of resources according to a predetermined plan.

Apportionment: Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for contingencies: That portion of a current fiscal year’s budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

ASO: Associated Student Organization.

Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Balanced budget: A budget in which receipts are equal to or greater than outlays in a fiscal period.

Basis of accounting: A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Beginning fund balance: Unencumbered resources available in a fund from the prior year after payment of the prior-year expenses.

BFB: Beginning Fund Balance.

Bond: Most often a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

GLOSSARY (Continued)

Bond Interest and Redemption Fund: The fund designated to account for receipt and expenditure of property tax revenue specified for payment of the principal and interest on outstanding bonds of the district.

Bond premium: The excess of the purchase or sale price of a bond, exclusive of accrued interest, over its face value.

Bonded debt: The portion of district indebtedness represented by outstanding bonds.

Bonds authorized and unissued: Legally authorized bonds that have not been sold.

BOT: Board of Trustees.

BP: Board Policy.

Budget document: The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California community colleges).

Included is a balanced statement of revenues and expenditures (both actual and budgeted) as well as other exhibits.

Budgeting: The process of allocating available resources among potential activities to achieve the objectives of an organization.

CalPERS (PERS): California Public Employees' Retirement System.

CalSTRS (STRS): California State Teachers' Retirement System.

Capital outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical funding: Allocations that are required to be spent in a particular way or for a designated program.

CCC: California Community College.

CCCCO: California Community College Chancellor's Office.

CDCP: Career Development and College Preparation program.

Chart of accounts: A systematic list of accounts applicable to a specific entity.

Classified employee: A district employee who is not required to meet minimum academic standards as a condition of employment.

COLA: Cost-of-Living Adjustment.

Contracted services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Debt limit: The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt service: Expenditures for the retirement of principal and interest on long-term debt.

GLOSSARY (Continued)

Deferred revenue: Revenue received prior to being earned, such as bonds sold at a premium, advances received on federal or state program grants, or enrollment fees received for a subsequent period.

Deficit factor: Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor’s Office.

Educational administrator: Education Code Section 87002 and California Code of Regulations Section 53402(c) defines “educational administrator” as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators.

EFB: Ending Fund Balance.

Employee benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of OASDI (Social Security) taxes, and workers’ compensation payments. These amounts are not included in the gross salary but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Ending fund balance: Unencumbered resources available in a fund from the current year after payment of the current-year expenses.

Enterprise funds: A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Estimated revenue: Expected receipt or accruals of moneys from revenue or nonrevenue sources during a given period.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

Expense of education: This includes all general fund expenditures, restricted and unrestricted, for all objects of expenditure from 1000 through 5000, and all expenditures of activity from 0100 through 6700. (See also 50% Law.)

Fifty Percent (50%) Law: Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district’s Current Expense of Education (CEE) be expended during each fiscal year for “Salaries of Classroom Instructors.”

Fiscal year: A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

GLOSSARY (Continued)

FMP: Facilities Master Plan.

FTEF: Shall mean “full-time equivalent faculty.” FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

FTES: Shall mean “full-time equivalent students.” The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

Full-time equivalent (FTE) employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be $380/40$ or 9.5 FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

GASB: Governmental Accounting Standards Board.

General fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GFOA: Government Finance Officers Association.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental funds: Grouping of funds used to account for activities directly related to an institution’s educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

Grants: Contributions or gifts of cash, or other assets, from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Hold Harmless: Ensures that no district will receive less than it received in 2017-18. Thereafter, each district would be held harmless through 2021-22 based on 2017-18 TCR grown by COLA annually.

Indirect expenses or costs: Those elements of cost necessary in the production of a good or service, which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

Instructional service agreement (ISA): An agreement with a third party to provide instruction that is open to all students and is eligible for apportionment, if specific criteria are met.

GLOSSARY (Continued)

Interfund transfers: Money that is taken from one fund and added to another fund without an expectation of repayment.

Intrabudget transfers: Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer: The transfer of moneys within a fund of the district.

JPA: Joint Powers Agreement.

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Load: Shall mean the number of hours assigned to a full-time or full-time equivalent faculty member.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

Modified accrual basis (modified cash basis): The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond-issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available” to finance expenditures of the current period.

“Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Object code: Revenue or expenditure classification within the system-wide chart of accounts.

OPEB: Other Post-Employment Benefits.

Operating expenses: Expenses related directly to the entity’s primary activities. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Operating income: Revenues received directly related to the entity’s primary activity. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

P1: First principal apportionment.

P2: Second principal apportionment.

GLOSSARY (Continued)

Par value: The nominal or face value of a security.

PBC: Planning and Budget Committee.

PERS: California “Public Employees’ Retirement System”.

Program: Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program costs: Costs incurred and allocated by program rather than by organization or by fund.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Reimbursement: (1) Repayments of amounts remitted on behalf of another party; and (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Restricted accounts: Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained, and their expenditure or use is also recorded separately.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

Salaries of Classroom Instructors: Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) “that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of “Instructional Aide” or other appropriate title designated by the governing board that denotes that the employees’ duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks.”

SBRPSTC: South Bay Regional Public Safety Training Consortium.

SCC: Shared Consultation Council.

SCCD: Southwestern Community College District.

SCFF: Student Centered Funding Formula.

GLOSSARY (Continued)

Schedules: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Self-Insurance Fund: An internal service fund designated to account for income and expenditures of self-insurance programs.

SERP: Supplemental Employee Retirement Plan.

SSCG: Student Success Completion Grant.

STRS: California “State Teachers’ Retirement System”.

Student Centered Funding Formula (SCFF): Funds districts using a base allocation tied to enrollment, a supplemental allocation based on student demographics correlated with higher need students, and a student success allocation based on outcomes. 2018-19 was the first year of implementation of the SCFF.

TB: Tentative Budget.

TCR: Total Computational Revenue.

Total computational revenue (TCR): Describes the calculation of a district’s total entitlement based on full-time equivalent students (FTEs), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor’s Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

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

IN THE MATTER OF AUTHORIZING)
FINANCE AND BUSINESS 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 Finance and Business 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 2022-2023 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 Finance and Business Services in Fiscal Year 2022-2023 and similar authority is requested for Fiscal Year 2023-2024 to be effective upon the adoption of the Adopted Budget through June 30, 2024.

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 15th day of September 2022 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 2023-24**

DISTRICT: SAN DIEGO
DATE: September 15, 2023

| | | | |
|--------------------------------------------------------------|---------------------------------------------|--------------------|----------------|
| I. Appropriations Limit: | | | |
| A. Appropriations Limit | | | \$ 274,960,648 |
| B. Price Factor: | | <u>1.0444</u> | |
| C. Population factor: | | | |
| 1 2021-22 | Second Period Actual FTES | <u>33,290.1300</u> | |
| 2 2022-23 | Second Period Actual FTES | <u>35,784.7100</u> | |
| | Population Change Factor | <u>1.0749</u> | |
| | (C.2. divided by C.1.) | | |
| D. Limit adjusted by inflation and population factors | (line A multiplied by line B and line C.3.) | | \$ 308,677,851 |
| 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. Appropriations Limit | | | \$ 308,677,851 |
| II. Appropriations Subject to Limit | | | |
| A. State Aid ¹ | | | \$ 146,212,701 |
| B. State Subventions ² | | | 664,914 |
| C. Local Property taxes | | | 148,678,679 |
| D. Estimated excess Debt Service taxes | | | - |
| E. Estimated Parcel taxes, Square Foot taxes, etc. | | | - |
| F. Interest on proceeds of taxes | | | - |
| G. Less: Costs for Unreimbursed Mandates ³ | | | - |
| H. Appropriations Subject to Limit | | | \$ 295,556,294 |

Please contact Jubilee Smallwood, jsmallwood@cccoco.edu, for any instructions regarding the Gann Limit.

¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.



SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Maria Nieto Senour, Ph.D.
Mary Graham
Geysil Arroyo
Craig Milgrim
Bernie Rhinerson

CHANCELLOR (ACTING)

Gregory A. Smith

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

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



SAN DIEGO CITY COLLEGE

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