

B U D G E T



SAN DIEGO COMMUNITY COLLEGE DISTRICT

SAN DIEGO
CITY COLLEGE

SAN DIEGO
MESA COLLEGE

SAN DIEGO
MIRAMAR
COLLEGE

SAN DIEGO
CONTINUING
EDUCATION



2020-2021 ADOPTED BUDGET

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



SAN DIEGO COMMUNITY COLLEGE DISTRICT

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Business and Technology Services

Ramon L. Knox
Interim Vice Chancellor,
Student Services

Dr. Stephanie Bulger
Vice Chancellor,
Instructional Services

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Vacant

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Bonnie Ann Dowd, Chair

Executive Vice Chancellor | Business and Technology Services, District Office

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South

San Diego, California 92108-3883

619-388-6500

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor
619-388-6957

CHANCELLOR'S
MESSAGE

September 10, 2020

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2020-21 Adopted Budget began with the 2020-21 Tentative Budget, which was approved by the Board of Trustees on June 11, 2020. Normally, the state requires governing board approval of a tentative and adopted budget each year by June 15 and September 15, respectively. However, 2020-21 is anything but a normal year due to the federal public health emergency declared in March 2020 associated with the coronavirus/COVID-19 pandemic. Governor Newsom declared a state public health emergency on March 19, 2020, and ordered a "stay at home" directive as of midnight for all but essential California workers. Consequently, all 73 districts and 116 community colleges were required to move to remote operations.

In response to this directive, the System Office extended budget and audit deadlines to allow districts additional time if needed to adopt the constitutionally required budgets. The District chose to not take advantage of the extended deadlines; however, two modifications were made to the normal annual budget development process. First, though not required, in the interest of ensuring transparency the District's Board of Trustees normally is provided a preliminary budget in early April after the release of the governor's initial state budget proposal. Due to the high level of uncertainty around the budget given the recession triggered by coronavirus/COVID-19 pandemic, a decision was made to forego a preliminary budget presentation. Second, for similar reasons, a decision was made to forego publishing a Tentative Budget book.

When Governor Newsom released his May Revision, it was markedly different from the budget he initially proposed in January. The recession, combined with \$5.7 billion in new spending due to the impact of COVID-19, transformed a state budget surplus to a \$54.3 billion deficit. The public health emergency associated with the COVID-19 pandemic resulted in hardships for students, faculty, staff, and their families and businesses causing severe economic conditions and double-digit unemployment resulting in a recession considered by many to be the worst economic downturn since the stock market crash of October 1929.

In response to the recession and its impact on the state's General Fund, the California Community Colleges System rapidly adapted budget priorities with a focus on the fundamental needs of students, faculty, and staff. The revised priorities focused on the support of colleges during the health crisis while mitigating disruption to instruction. The California Budget for 2020-21, which was signed into law on June 30, 2020, did not include immediate cuts to apportionment and categorical funding; however, it proposed deferrals of \$1.54 billion in cash payments to districts. The deferrals will significantly impact the cash flow of all districts resulting in a need for short-term borrowing over the next couple of years in order for districts to meet their annual financial obligations. If a fourth federal stimulus package is approved with sufficient funding by October 15, 2020, the state anticipates reducing deferrals by up to \$791 million. To address the state's deficit, the 2020-21 enacted state budget did not include any new spending other than that which is related to the COVID-19 pandemic. The Budget Act preserved funding for most community college programs at 2019-20 levels with no cost-of-living-adjustment (COLA), growth funding, or additional one-time funding. The Budget Act also extended the "hold harmless" provision in the Student Centered Funding Formula (SCFF) by two more years through 2023-24.

The San Diego Community College District's Adopted Budget for 2020-21 of \$780 million consists of \$448 million in General Fund Unrestricted and Restricted Funds and \$332 million in other funds, representing a \$24.6 million increase in all funds as compared to 2019-20. The District's General Fund (unrestricted and

restricted) increased by \$22.7 million, which is primarily due to the restricted COVID-19 stimulus funds and financial aid funds the District received for direct aid to students impacted by the pandemic. The COVID-19 funds have specific spending and reporting guidelines. General Fund Restricted revenue also includes those programs that have been identified as of adoption for continued funding in 2020-21. Since many letters of commitment and subsequent awards are usually not received until later in a budget year, it can be anticipated that restricted funds will continue to change as the 2020-21 year progresses. Other funds increased by a net \$1.9 million, mainly due to a \$14 million decrease in Propositions S and N as a result of the completion of capital construction projects throughout the District, an increase of \$5.6 million in Student Financial Aid, and an increase in Debt Service Funding of \$21.9 million associated with the general obligation bond debt that the District is required to record on its balance sheet along with other corresponding increases and decreases in various other funds.

The District continued to make great progress in completing all of the construction projects identified in the District's Facilities Master Plan and authorized under Proposition S, General Obligation Bonds, 2002 Election, and Proposition N, General Obligation Bonds, 2006 Election. The vast majority of construction projects, currently in progress or completed, are LEED-certified, sustainable buildings, which provide state-of-the-art equipment to allow the District to serve student demand by increasing class offerings, services to support student success, and containment of ever-increasing utility costs.

In accordance with the Student Centered Funding Formula (SCFF), the District continues to adjust its enrollment management and business processes to align with how districts are now funded under the new formula. The former state funding system was 100% based on FTES - student enrollment access and growth. The SCFF only funds districts at 70% based on student enrollment and the remaining 30% is tied to achievement of outcomes related to students demonstrating financial need and outcomes based on specific student success achievement metrics. The SCFF includes a "hold harmless" funding provision, which was intended to guarantee that each district would receive at least its prior year's apportionment revenue adjusted by annual COLAs. Unfortunately, since SCFF was enacted in 2018-19, the state has not been able to fully fund the SCFF and apportionment revenue is even less guaranteed for 2020-21 due to the impact of the COVID-19 pandemic.

The District's 2020-21 Adopted Budget is based upon SCFF "hold harmless" apportionment revenue provisions. Given the state's inability to fully fund the SCFF apportionment revenue earned, the District entered into the "hold harmless" protection with the goal of realigning districtwide expenses to anticipated SCFF earned and funded revenue. Several cost-saving measures continue to be in place including a hiring freeze on all but critical positions. Additionally, a review of all vacant funded positions was conducted, with the Board of Trustees taking action at its August 27 meeting to permanently eliminate \$10.9 million in vacant budgeted General Fund Unrestricted positions and \$2.3 million in vacant General Fund Restricted and Other Funds positions. Class section offerings were also reviewed and 903 class sections were reduced and enrollment management planning was modified to include FTES (full-time-equivalent students) and FTEF (full-time-equivalent faculty) targets to ensure alignment with costs to the anticipated revenue under the SCFF. Other cost-saving measures have been identified and reductions have been made to the 2020-21 budgeted expenses as presented to avoid budget deficits becoming deficit spending. The District continues to identify other expense reductions without layoffs, salary cuts, or other drastic reductions that negatively impact students or contract faculty and staff. The Board of Trustees and I are committed to ensuring the District remains fiscally sound and able to meet all of its operational short-term and long-term obligations.

I am pleased with what has been accomplished thus far in response to how the District operates under the new Student Centered Funding Formula. I am proud of how quickly District administrators, faculty, and

classified professionals worked to make the major changes required to move to online instruction and remote operations due to the COVID-19 pandemic while continuing to respond to community needs. I am gratified that the governor and state legislators continue to recognize the importance of community colleges to the state's economic well-being, as demonstrated by a budget that does everything possible to avoid cuts to community colleges apportionment revenue. However, it is disheartening to see how our community and nation have been negatively impacted by the public health emergency brought on by the COVID-19 pandemic, which has resulted in hardships impacting the general health of Californians, the state's health systems, and the state's tax revenue, resulting in a major shift to the state's economic condition as projected in January 2020.

The budget, presented for the Board of Trustees' consideration, will continue to focus on the District's meeting its financial obligations, continuing to serve as many students as possible, and continuing to remain fiscally solvent and viable. Therefore, I am pleased to recommend the approval of the 2020-21 Adopted Budget for the San Diego Community College District. The District's budget development processes continue to be widely communicated and involve the Board of Trustees; the Chancellor and Chancellor's Cabinet; the District's Budget Planning and Development Council; the District Governance Council; and other individuals and groups representing the administration, faculty, classified professionals, and student leadership of the Colleges, Continuing Education, and the District Office. I wish to take this opportunity to express my appreciation to all whose collaboration and input have resulted in a budget characterized by both accountability and a positive investment in the quality and availability of programs and services to the students and the community of San Diego.

In closing, in spite of the state's current economic situation, during 2020-21, we plan to continue to advocate for improving funding for community colleges under the SCFF, and mitigation of the severe financial impact of the increases in the employer contribution costs to the CalSTRS and CalPERS retirement systems, which has more than doubled the District's operating costs associated with both pension systems. However, given the current economic conditions and the uncertainty as to the duration and severity of the health emergency and its impact on the state's economy, in addition to aligning annual operating expenses with revenue, the District must once again focus on rebuilding its fund balance reserves in order to be prepared for future potential state cuts to community college funding and/or lack of annual COLA adjustments for several years in order to ensure the fiscal solvency of the District.

Constance M. Carroll, Ph.D.
Chancellor

2020-21 San Diego Community College District Adopted Budget

Budget Parameters and Priorities

The Board of Trustees is committed to maintaining the on-going fiscal stability of SDCCD by meeting the State Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles of sound fiscal management. The District's on-going fiscal stability is essential to assuring achievement of SDCCD's mission. The District's core mission and function is that of student learning and success; therefore, fiscal and budget related decisions for the District's FY 2020-21 Adopted Budget have been made with this core mission in mind and to provide funding to the Colleges, Continuing Education, District Support Services, and District Office Divisions based upon anticipated state funding to be earned and received.

SDCCD's Adopted Budget for FY 2020-21 is \$780 million consisting of General Funds of \$448 million. General Funds are comprised of General Fund Unrestricted and General Fund Restricted. The primary source of revenue in General Fund Unrestricted is state apportionment revenue earned and funded to provide for general purposes of district operations and support of educational programs. General Fund Restricted accounts for revenue available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to how those funds are to be used. The remaining \$332 million consists of approximately \$22 million in Proposition S and Proposition N funds and \$310 million of Other Funds as defined by the state in the *Budget and Accounting Manual (BAM)*, which has the authority of regulation in accordance with title 5 Section 59011 of the *California Code of Regulations*.

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

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

A budget is a plan; whereas, actual spending is what expenditures actually occurred. Deficit budgeting does not necessarily result in deficit spending. Deficit budgeting and spending occur when actual expenses exceed available revenue. The implementation of the SCFF along with significant increases to the employer contribution rates for the CalSTRS and CalPERS pension systems have more than doubled at the District, requiring the District to review its budgeted expenses and address its structural budget imbalance to realign expenses to revenues under the SCFF to avoid deficit spending.

The SCFF provides an opportunity for districts to do this by entering into “hold harmless”, which guarantees that each district will receive its FY 2017-18 Total Computational Revenue (TCR) Apportionment dollars adjusted by FY 2018-19 and FY 2019-20 COLA (Cost of Living Allowance) in FY 2019-20, with no COLA for FY 2020-21. In order to begin to realign districtwide expenses, SDCCD’s Adopted Budget for 2020-21 has been developed based upon the District being in “hold harmless”. The “hold harmless” or minimum revenue guarantee under SCFF has been extended by the Governor through FY 2023-24.

Actual apportionment revenue from the state will not be known until February or March 2021 for FY 2019-20 and our first glimpse of FY 2020-21 revenue will be provided by the State Chancellor’s office at the same time, which is three to four months before the fiscal year ends on June 30. To avoid deficit spending, the District has enacted a hiring freeze for all but critical vacant positions being filled, expense patterns have been reviewed and cuts identified, class schedules have been developed based upon a reduced level of FTES, which may result in increased class sizes, and other cost savings both short-term and long-term have been considered in developing the expenses for the current fiscal year.

FTES Targets Used to Develop the Budget

The District’s FTES target for FY 2020-21 has been established at 37,920 FTES and is broken down as credit, CDCP (Career Development, College Preparation) non-credit and “regular” non-credit at the funding rates listed below:

	<u>FTES Targets</u>	<u>FTES Funded Rate</u>
Credit FTES	30,020	\$4,009
Special Admit	1,028	\$5,622
CDCP Non-Credit FTES	5,378	\$5,622
Non-Credit FTES	<u>1,494</u>	\$3,381
Total FTES Target	37,920	

Credit FTES is funded under the SCFF based upon a rolling three year average; however, CDCP Non-Credit, Regular Non-Credit and Special Admit (Dual Enrollment) FTES are all currently funded outside of the SCFF funding model.

Budget Assumptions Used to Develop the District’s Budget

- Operating expense reductions have been recorded either as a decrease to projected expenses for the current fiscal year or as a “set aside” to offset the projected budget deficit before final budget adjustments are made in the current fiscal year to align General Fund Unrestricted Operating Expenses to the District’s projected “hold harmless” apportionment revenue.
- Mandated claims option of \$30.16 per FTES is anticipated to provide \$1.1 million to the District in lieu of submitting actual claims for various state mandated programs.

- Compensation changes related to class, step advances and other statutory and fringe benefit costs have been anticipated and included in the budgeted expenses.
- All non-discretionary (e.g., utilities, insurance, maintenance contracts, etc.) Districtwide and General Support Service operating costs have been projected and budgeted accordingly.
- General Fund Unrestricted ending fund balance for FY 2019-20 has been carried forward as the beginning fund balance for FY 2020-21.

The FY 2020-21 Adopted Budget presented herewith to the Board of Trustees for approval provides a balanced budget as required by law using FY 2019-20 ending fund balance, budget adjustments and prudent fiscal management to ensure fiscal stability. In the sections to follow, some high-level information is being provided with further details included throughout the Adopted Budget book.

General Fund Unrestricted Revenue

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

In addition to the previously stated risks, FY 2020-21 brings another risk that all California community colleges must prepare for which is related to the public health emergency associated with the coronavirus disease 2019 (COVID-19) which resulted in a global pandemic that first impacted California in March 2020. COVID-19 has resulted in enormous hardships for citizens, businesses and governments at all levels in the state and nation. The pandemic has had massive impacts on general health and health systems and resulted in a major shift in the state's economic condition. FY 2020-21 was anticipated to begin with a sizeable state surplus; however, due to the pandemic that surplus almost immediately disappeared and became a \$54 billion state deficit, which will impact all 73 districts in the system. Therefore, all districts must prepare for the unknown and develop budgets that are based upon reality and uncertainty.

As previously discussed, revenue for FY 2020-21 has been projected based upon a FTES target of 37,920, which under the SCFF only represents 70% of a district's calculated apportionment funding. Several changes have been made at the system level to the SCFF methodology since it was first implemented because the California community college system is not adequately funded. The system is the largest system of higher education serving 2.1 million students; however, it receives the lowest per student funding as compared to other California higher education systems. One of the features of the SCFF when it was implemented was to provide a three-year "hold harmless" protection to allow districts to address changes to operational processes and academic offerings based upon anticipated SCFF calculated revenue. However, given some of the challenges with the rollout of SCFF and the state's inability to fully fund all districts, along with the COVID-19 pandemic impact, Governor Newsom once again extended the "hold harmless" option two more years, which brings the SCFF "hold harmless" apportionment funding protection under the SCFF to a total of six years through FY 2023-24.

Other revenue beyond state apportionment revenue, which is the primary revenue source for General Fund included in the budget has been projected based upon actual trends identified in the prior fiscal year's actual revenue earned and received. However, given the current economic situation and the

impact of the COVID-19 on students, revenue reduction assumptions have been made to those anticipated to be directly impacted; such as, non-resident student enrollment.

Following is a comparison of revenue by source in the Unrestricted General Fund, including the Board Designated CalSTRS/PERS reserve, for FY 2020-21 projected revenues as compared to revenue in the FY 2019-20 Adopted Budget:

FY 2020-21 compared to FY 2019-20 Adopted Budget Revenues

Revenues	2019-20 Budget	2020-21 Budget	Change Over/(Under)
Apportionment	176,125,010	168,379,337	(7,745,673)
Base Allocation	20,241,777	20,901,767	659,990
Special Admit	5,414,053	5,779,579	365,526
Supplemental Allocation	39,017,215	41,595,396	2,578,181
Student Success Allocation	20,158,644	24,300,620	4,141,976
Lottery	5,783,400	5,688,000	(95,400)
FY 2019-20 Full-time Faculty Hiring	1,922,450	1,922,450	-
Mandated Cost Reimbursement	1,058,400	1,143,667	85,267
College Promise (BOG Waiver Admin.)	484,769	439,575	(45,194)
Apprenticeship	480,409	479,338	(1,071)
Interest	1,300,000	975,000	(325,000)
Non-Resident Tuition	6,000,000	4,800,000	(1,200,000)
Student Fees	207,000	68,505	(138,495)
Other Local Revenue	973,000	864,718	(108,282)
Part-time Faculty Compensation	852,003	857,650	5,647
Part-time Faculty Health Benefits	112,016	111,870	(146)
Part-time Faculty Office Hours	811,647	654,330	(157,317)
Indirect Cost	481,924	1,068,723	586,799
Enrollment Resident Fee (2%)	290,681	293,689	3,008
Transfer In	800,000	1,200,000	400,000
Budget Adjustments TBD	14,175,770	13,033,669	(1,142,101)
Beginning Balance	9,714,100	18,559,869	8,845,769
Total	\$ 306,404,268	\$ 313,117,752	\$ 6,713,484

The Beginning Fund Balance for FY 2020-21 and the required set-asides to maintain the minimum recommended 5% cash ending fund balance and meet all other outstanding obligations is:

2020-21 Unrestricted Beginning Fund Balance	18,559,869
(net of recommended 5% cash reserve)	
Uses of Beginning Fund Balance	
To Offset Budget Deficit	13,162,303
Carry Forward Various Bargaining Unit Balances	1,735,400
Ending Fund Balance FY 2020-21	1,700,657
Prior Year Encumbrances-Colleges and CE	29,555
2020 General Election	432,490
Carryover One-time Ending Fund Balances-Colleges and CE	765,733
Prior Year Encumbrances District Office Divisions	733,731
Total	\$ 18,559,869

General Fund Unrestricted Expenditures

When a fiscal year is closed and actual revenue and expenses have been finalized, the resulting ending fund balance carries forward and becomes the beginning fund balance for the subsequent fiscal year. The District's beginning fund balance for FY 2020-21 is \$18.6 million; included in that fund balance is the states recommended 5% minimum reserve, which the District's Board of Trustees also requires be maintained as a minimum cash reserve.

Through the District's utilization of its Unrestricted General Fund beginning balance, actual and planned operating expense reductions and continuing prudent spending at all levels the District will remain fiscally sound and able to support student demand throughout the District. However, FY 2020-21 and the next two or three subsequent fiscal year's budgets will require restraint and ongoing reductions in expenses that are aligned with realistic anticipated revenues. Additionally, there must be a commitment to rebuilding General Fund reserves for the District to be prepared for uncertainties and other emergencies.

FY 2020-21 Adopted Budget as compared to FY 2019-20 Adopted Budget Expenses is as follows:

Expenditures	2019-20 Budget	2020-21 Budget	Change Over/(Under)
Academic Salaries	107,039,147	113,441,172	6,402,025
Classified Salaries	65,273,338	64,818,220	(455,118)
Benefits	71,491,808	73,483,652	1,991,844
Supplies & Materials	4,342,956	4,182,750	(160,206)
Other Operating Expenses	27,602,620	28,743,037	1,140,417
Capital Outlay	2,915,247	3,173,412	258,165
Other Outgoing	4,246,105	3,916,690	(329,415)
Set-Asides	23,493,047	21,358,819	(2,134,228)
Total	\$ 306,404,268	\$ 313,117,752	\$ 6,713,484

The committed set-asides for FY 2020-21 are as follows:

2020-21 Unrestricted Set Asides	21,358,819
Set-Asides to be funded:	
Vacant funded positions as of July 2020*	10,774,303
Full-Time Faculty Hiring Savings	852,830
Mandated Cost Option	1,143,667
Apprenticeship (Reserve)	997,360
BFB Minimum 5% Cash Reserve	14,734,325
One-time expense reductions taken or anticipated*	(7,143,667)
Total	\$ 21,358,819

* \$6 million of the vacant positions has been assumed to remain vacant and has been included in the one-time anticipated expense reductions due to only critical positions being hired under the current hiring freeze.

Long-Term Obligations

Under the prior state funding model because the District was a growth district with high local student demand the focus was on FTES access and growth and the District was able to capture unclaimed apportionment growth revenue beyond its initial growth cap. As previously discussed, the SCFF funding model for apportionment revenue has created a need for a seismic shift to the District's enrollment and operational planning. Unfortunately, in "normal years", one of the challenges for all community colleges is that in good economic times, student enrollment declines with students taking less class sections as they pursue employment opportunities. Conversely, during bad economic times, students flock to campuses and districts, which receive less state funding due to lower state revenues being realized. Due to a strong state economic situation these past several years, class sizes have shrunk resulting in lower than ideal productivity rates being achieved. Consequently it has cost the District more to earn FTES

revenue, which resulted in excess expenses and deficit spending. And FY 2020-21 will be anything but a “normal year” due to the COVID-19 pandemic and its impact on economic conditions and life in general, which will require the District to be as nimble as possible.

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

Following are two major long-term obligations of the District that will impact operations well beyond the FY 2020-21 Adopted Budget:

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

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

Under GASB 43 and 45, the District was required to obtain actuarial valuations of its retiree health benefits program at least once every two years. GASB 74 and 75 replaced GASB 43 and 45 and requires the District to obtain actuarial valuation on an annual basis. The actuarial liability for current and future retirees, as of July 1, 2019 was \$35,875,786, which represented the present value of all benefits expected to be paid by the District for its current and future retirees. The District’s actuarial study completed in November 2019 in compliance with GASB 74 and 75 requirements determined the net Other Post-Employment Benefits (OPEB) liability as of June 30, 2019 to be \$36,772,889.

The District contributed \$11 million to the Community College League of California – Joint Powers Authority (CCLC-JPA) in June 2006, and adopted a goal of fully funding the plan by allowing the funds to grow with interest until it is sufficient to pay all future retiree benefit obligations. As of June 30, 2018 the value of the Retiree Health Benefit Funding Program Joint Powers Agency (JPA) had grown to \$20,293,344. The cost of benefits for actual retirees may be charged each year to the JPA rather than having those costs funded as a current operating expense from the unrestricted general fund. In FY 2018-19, it came to the attention of the District that this had not been occurring; therefore, a \$14.7 million withdrawal covering retiree expenses paid by the District’s annual operating budgets through FY 2017-18 to its health benefits provider, VEBA, was submitted to the JPA for reimbursement to address FY 2018-19 deficit spending, leaving a balance of \$6,285,675 in the trust as of June 30, 2019, which has since grown to \$6,555,048 effective June 30, 2020. The District continues to have the option of annually billing the JPA for the approximate \$400 thousand benefit costs for retirees still receiving life-time benefits. The budget as presented includes the option of billing the JPA for three fiscal years in order to minimize operational expenses if deemed necessary in FY 2020-21.

- **District's Pension Obligations**

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

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

The employer contribution rates for CalSTRS and CalPERS that the District would have been responsible for by FY 2020-21 based upon FY 2013-14 salary costs was estimated at nearly \$37 million, which would be more than double what the District's expenses for CalSTRS and CalPERS were in FY 2013-14. However, given that salary costs have risen since FY 2013-14, it is likely that the actual annual costs for employer contributions for both pension systems would have exceeded \$37 million by FY 2021-22.

At its January 2016 meeting, the District's Board of Trustees established a Designated CalSTRS and CalPERS Board Reserve to assist with addressing the employer contribution rate increases projected through FY 2020-21. Working with collective bargaining and meet and confer employee units, resources were identified and placed into the Board Designated Reserve account. The Board Designated Reserve is dynamic with one-time and continuous revenues coming in via the Resource Allocation Formula (RAF) and distributions going out to fund the annual expense increases due to the employer contribution rate increases. Consequently, the balance in the Designated CalSTRS and CalPERS Board Reserve as of June 30, 2019 is \$9,739,094 in one-time and continuous revenue until such time as FY 2020-21 RAF calculations are completed and provide additional funding to the reserve.

Future Budget Development Considerations

- **Internal**

Future Prop S and N continuous operating costs will continue to impact annual budgets in order to continue to maintain infrastructure and facilities built and upgraded thanks to the support of local San Diego taxpayers for both propositions. The District also made sound fiscal management decisions by entering into long-term (in most cases 99 years) lease agreements for property no longer being used by the District. The annual lease revenues to be received by the District in FY 2020-21 are projected at \$1.8 million, which will continue to assist with offsetting the increased maintenance and operation costs associated with the capital construction projects under Proposition S and Proposition N that have been underway at the District since 2002. Facility capacity increased exponentially and "state of the art" infrastructure improvements as a result of passage of both propositions have allowed the District to better serve student demand and the San Diego community.

The final phase of the District's seven-year implementation of its Enterprise Resource Planning (ERP) PeopleSoft system concluded in the summer 2020 with the completion of the Campus Solutions (CS) pillar, which replaced the District's mainframe legacy ISIS and SAM systems. Other operating costs for external consultants required for functional and technical support has been greatly reduced in FY 2020-21. There are some functional and technical consultants with strong PeopleSoft knowledge and experience that will continue to be needed to assist the district with modifications and improvements related to the ERP system; however, it is anticipated that most of these consultants will no longer be necessary by the end of the current calendar year.

As has been reported for several years during the implementation of PeopleSoft, as the consulting costs are eliminated, it will be necessary to hire some critical technical and functional vacant positions, which will be mainly cost neutral or result in vacant funded positions needing to be hired in accordance with the reorganization approved by the Board of Trustees in March, 2017 based upon a third-party review of the District's Information Technology Services Department's Organizational and Operational structure. As previously noted in this summary, COVID-19 has significantly impacted students, faculty and staff in academic and student support services operations; however, it has also significantly impacted Information Technology operations not only in support of those operations but also in meeting the various state and federal compliance requirements enacted due to the COVID-19. The District will also need to start planning for and fund annual budgets to be able to permanently shut-down mainframe legacy systems that house over 100 years of historical District data related to student and personnel records. This effort will require either additional staffing or external consultants in order to eliminate these redundant systems that have been replaced by PeopleSoft in order to reduce operating costs associated with the licenses, maintenance and hardware of these systems.

- **External**

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

Districts must continue to focus on addressing long-term obligations such as OPEB and the projected increases to the employer contribution rates to fund CalSTRS and CalPERS pension obligations. The Governor also continues to urge fiscal restraint. Clearly, no one can definitely predict when the current recession or public health emergency will end; however, preparation must continue to be a part of the District's annual fiscal and strategic planning to ensure the fiscal solvency of the District.

DISTRICT BUDGET ALL FUNDS

The District's 2020-21 Adopted Budget of \$780 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The General Fund Unrestricted FY 2020-21 Adopted Budget is \$313.1 million. The General Fund Restricted FY 2020-21 Adopted Budget is \$134.8 million. The 2020-2021 Adopted Budget is approximately \$24.6 million more than the 2019-2020 Adopted Budget. This is primarily due to the net increases of \$6.7 in the General Fund Unrestricted and \$16.0 million in General Fund Restricted, the latter of which is mainly due to COVID-19 pandemic related funding. It should be noted that only those programs that have been identified for continued funding in 2020-2021 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 2020-2021 year progresses.

With regard to the other funds, there were increases of \$21.9 million in the Debt Service Fund associated with the general obligation bond debt as well as increases of \$2.4 million in the Internal Services Fund, and \$ 5.6 million in the Student Financial Aid Fund. Additionally, there were decreases of \$5.0 million in the Capital Outlay Projects Fund, \$13.7 in Proposition S & N, and \$9.3 million in the Enterprise Funds. The table below provides a summary of these funds in comparison with the 2019-2020 Adopted Budget.

Fund	2019-20 Total Budget Adopted	2020-21 Total Budget Adopted	Changes Over\Under
General Funds			
General Fund Unrestricted	\$ 306,404,268	\$ 313,117,752	\$ 6,713,484
General Fund Restricted	118,838,904	134,830,185	15,991,281
Total General Funds	\$ 425,243,172	\$ 447,947,937	\$ 22,704,765
Other Funds			
Debt Service Fund	\$ 147,303,052	\$ 169,191,027	\$ 21,887,975
Child Development Fund	2,859,375	3,295,764	436,389
Other Special Revenue Fund	1,842,237	1,288,988	(553,249)
Capital Outlay Projects Fund	24,825,065	19,779,753	(5,045,312)
Proposition S Fund	7,465,669	3,129,492	(4,336,177)
Proposition N Fund	28,099,461	18,709,153	(9,390,308)
Enterprise Funds	21,242,303	11,950,517	(9,291,786)
Internal Services	22,687,637	25,111,289	2,423,652
Associated Students	401,432	415,803	14,371
Student Representation Fee	293,647	367,059	73,412
Student Financial Aid	64,158,028	69,753,199	5,595,171
Scholarship/Loan	60,019	59,027	(992)
Trust and Agency	1,957,731	2,182,767	225,036
Retiree Benefit Trust	6,994,616	6,837,268	(157,348)
Total Other Funds	\$ 330,190,272	\$ 332,071,106	\$ 1,880,834
Grand Totals	\$ 755,433,444	\$ 780,019,043	\$ 24,585,599

SUMMARY OF TOTAL DISTRICT BUDGET

Revenue:

Fund Description	Beginning Fund		Incoming	
	Balance	Revenue	Transfers	Total Revenue
General Fund Unrestricted	\$ 18,559,869	\$ 293,357,883	\$ 1,200,000	\$ 313,117,752
General Fund Restricted	13,458,857	116,493,319	4,878,009	134,830,185
Debt Service Fund	74,995,234	94,195,793	-	169,191,027
Child Development Fund	1,923,570	1,247,194	125,000	3,295,764
Other Special Revenue Fund	892,726	396,262	-	1,288,988
Capital Outlay Projects Fund	16,708,566	2,059,395	1,011,792	19,779,753
Proposition S Fund	3,113,616	15,876	-	3,129,492
Proposition N Fund	18,324,870	384,283	-	18,709,153
Enterprise Funds	-	11,815,517	135,000	11,950,517
Internal Services	20,866,942	4,236,672	7,675	25,111,289
Associated Students	282,523	18,960	114,320	415,803
Student Representation Fee	277,462	89,597	-	367,059
Financial Aid	-	69,753,199	-	69,753,199
Scholarship / Loan	58,327	700	-	59,027
Trust and Agency	1,482,093	700,674	-	2,182,767
Retiree Benefit Trust	6,555,048	282,220	-	6,837,268
Total Budget	\$ 177,499,703	\$ 595,047,544	\$ 7,471,796	\$ 780,019,043

Expenditures:

Fund Description	Beginning Fund		Outgoing	
	Expenditures	Contingencies	Transfers	Total Allocations
General Fund Unrestricted	\$ 287,843,543	\$ 21,358,819	\$ 3,915,390	\$ 313,117,752
General Fund Restricted	126,326,556	6,732,984	1,770,645	134,830,185
Debt Service Fund	94,195,793	74,995,234	-	169,191,027
Child Development Fund	3,157,751	-	138,013	3,295,764
Other Special Revenue Fund	1,288,988	-	-	1,288,988
Capital Outlay Projects Fund	19,403,478	-	376,275	19,779,753
Proposition S Fund	3,041,646	87,846	-	3,129,492
Proposition N Fund	17,372,935	1,336,218	-	18,709,153
Enterprise Funds	11,950,517	-	-	11,950,517
Internal Services	1,831,482	23,279,807	-	25,111,289
Associated Students	236,683	179,120	-	415,803
Student Representation Fee	222,008	145,051	-	367,059
Financial Aid	69,681,726	-	71,473	69,753,199
Scholarship / Loan	401	58,626	-	59,027
Trust and Agency	1,204,715	978,052	-	2,182,767
Retiree Benefit Trust	12,840	5,624,428	1,200,000	6,837,268
Total Budget	\$ 637,771,062	\$ 134,776,185	\$ 7,471,796	\$ 780,019,043

INTERFUND/INTRAFUND TRANSFERS

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Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Restricted	\$ 3,558,395	General Fund Unrestricted	See Detail on Page 3
General Fund Restricted	1,135,128	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	71,473	Student Financial Aid	Administrative Allowance
General Fund Restricted	113,013	Child Development Fund	Indirect Support earned from Child Dev. Grants
Child Development Fund	100,000	General Fund Unrestricted	Program Support
Child Development Fund	25,000	Child Development Fund	Program Support
Capital Projects Fund	635,517	General Fund Restricted	Maintenance, Emergency Repairs & Campus Minor Improvements
Capital Projects Fund	376,275	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 3
Associated Students Fund	114,320	General Fund Unrestricted	See Detail on Page 3
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
General Fund Unrestricted	1,200,000	Internal Services	Retiree Benefits
Total Transfers	\$ 7,471,796		

GENERAL FUND UNRESTRICTED

The 2020-2021 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 2020-2021. This fund also accounts for any matching contributions required for categorical programs.

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

GENERAL FUND
UNRESTRICTED

GENERAL FUND UNRESTRICTED REVENUE

Comparison of 2019-2020 Budgeted Revenue to 2020-2021 Budgeted Revenue

Revenue Source	2019-2020 Adopted Budget	2020-2021 Adopted Budget	Changes Over/ (Under)
Apportionment			
Basic Allocation	\$ 20,241,777	\$ 20,901,767	\$ 659,990
Credit FTES	121,280,307	122,316,468	1,036,161
Regular Non-Credit CDCP	27,125,107	30,235,524	3,110,417
Non-Credit FTES	6,156,034	5,052,081	(1,103,953)
Special Admit	5,414,053	5,779,579	365,526
Minimum Revenue	13,324,953	10,775,264	(2,549,689)
Sub-Total	193,542,231	195,060,683	1,518,452
COLA	\$ 8,238,609	\$ -	\$ (8,238,609)
Supplemental Allocation	39,017,215	41,595,396	2,578,181
Student Success Allocation	20,158,644	24,300,620	4,141,976
Sub-Total	67,414,468	65,896,016	(1,518,452)
Total Apportionment Revenue	260,956,699	260,956,699	-
Lottery	\$ 5,783,400	\$ 5,688,000	\$ (95,400)
FY 2019-20 Full-Time Faculty	1,922,450	1,922,450	0
Mandated Cost Reimbursement	1,058,400	1,143,667	85,267
Interest Revenue	1,300,000	975,000	(325,000)
Non-Resident Tuition	6,000,000	4,800,000	(1,200,000)
College Promise (BOG Waiver Admin.)	484,769	439,575	(45,194)
Student Fees	207,000	68,505	(138,495)
Apprenticeship Allowance	480,409	479,338	(1,071)
Enrollment Resident Fee (2%)	290,681	293,689	3,008
Part-time Faculty Compensation	852,003	857,650	5,647
Part-time Faculty Health Benefits	112,016	111,870	(146)
Part-time Faculty Office Hours	811,647	654,330	(157,317)
Indirect Cost	481,924	1,068,723	586,799
Other Local Revenue	973,000	864,718	(108,282)
Budget Adjustment	0	13,033,669	13,033,669
Transfers In	800,000	1,200,000	400,000
Total Revenue	282,514,398	294,557,883	12,043,485
Beginning Balance	\$ 23,889,870	\$ 18,559,869	\$ (5,330,001)
TOTAL UNRESTRICTED REVENUES	\$ 306,404,268	\$ 313,117,752	\$ 6,713,484

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	\$ 114,324	Child Development	\$ 100,000
Districtwide Co-curricular	2,597,135		
Hourglass Park - Miramar	332,853		
Hourglass Field House	179,830	Internal Services / Sports Ins.	7,675
Hazardous Materials	296,357	District Support Assoc. Students (1 & 2)	114,320
Hourglass Pool-Miramar	37,896	Other Enterprise Fund (KSDS)	135,000
Total Intrafund Transfer Out	\$ <u>3,558,395</u>	Total Interfund Transfer Out	\$ <u>356,995</u>

(1) I.D. Card City College = \$ 18,398 - Mesa College = \$ 28,522 - Miramar College = \$15,549 - Continuing Ed. = \$0

(2) Vending City College = \$13,798 - Mesa College = \$21,392 - Miramar College = \$11,661 - Continuing Ed = \$5,000

GENERAL FUND
UNRESTRICTED
INTER/INTRAFUND

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

TOTAL GENERAL FUND UNRESTRICTED

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	42,968,734	46,322,315	44,491,079	45,009,515	42,126,175	13.45
Non-Instructional Contract	25,070,963	24,364,134	25,368,054	25,605,510	23,005,387	7.35
Instructional Other	44,331,620	44,880,213	38,894,630	44,127,317	46,395,177	14.82
Non-Instructional Other	1,974,619	2,055,729	1,863,150	1,915,177	1,914,433	0.61
TOTAL ACADEMIC SALARIES	114,345,936	117,622,391	110,616,913	116,657,519	113,441,172	36.23
Non-Instructional Regular	59,014,455	57,038,577	58,152,500	58,684,058	55,819,898	17.83
Instructional Aides Regular	7,238,092	6,949,284	7,255,526	6,971,910	6,564,042	2.10
Non-Instructional Salaries Other	2,379,744	2,248,459	2,050,518	1,777,541	1,253,784	0.40
Instructional Aides Other	1,234,178	1,410,295	1,041,030	1,138,398	1,180,496	0.38
TOTAL NON-ACADEMIC SALARIES	69,866,469	67,646,615	68,499,574	68,571,908	64,818,220	20.70
Employee Benefits	71,880,293	70,909,815	74,645,631	86,524,069	73,483,652	23.47
Supplies and Materials	4,592,815	3,032,145	4,332,055	2,564,392	4,182,750	1.34
Other Operating Expenses	32,311,155	28,002,989	30,493,081	22,806,657	28,743,037	9.18
Capital Outlay	2,285,824	898,826	2,442,664	1,094,525	3,173,412	1.01
Intrafund Transfers Out	3,935,352	3,930,342	3,896,309	8,542,675	3,558,395	1.14
Interfund Transfers Out	347,786	340,111	348,566	340,891	356,995	0.11
Student Financial Aid	1,300	1,170	1,300	780	1,300	0.00
Contingencies	12,413,626	-	11,128,175	-	21,358,819	6.82
TOTAL NON-SALARY ACCOUNTS	127,768,151	107,115,398	127,287,781	121,873,989	134,858,360	43.07
TOTAL ACTUALS & BUDGET	311,980,556	292,384,404	306,404,268	307,103,416	313,117,752	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

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

CITY COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	11,158,211	13,685,296	11,663,794	12,531,356	12,025,457	25.02
Non-Instructional Contract	6,283,308	5,435,008	5,379,699	5,677,614	5,709,009	11.88
Instructional Other	10,063,493	9,304,723	7,968,248	11,050,542	9,835,221	20.46
Non-Instructional Other	741,195	570,789	497,894	628,425	573,200	1.19
TOTAL ACADEMIC SALARIES	28,246,207	28,995,816	25,509,635	29,887,937	28,142,887	58.55
Non-Instructional Regular	6,226,724	5,941,926	6,267,140	6,389,619	5,746,055	11.95
Instructional Aides Regular	1,617,329	1,719,669	1,725,144	1,712,887	1,668,114	3.47
Non-Instructional Salaries Other	814,258	365,190	390,474	90,188	136,165	0.28
Instructional Aides Other	169,800	190,060	62,500	82,566	48,000	0.10
TOTAL NON-ACADEMIC SALARIES	8,828,111	8,216,845	8,445,258	8,275,260	7,598,334	15.80
Employee Benefits	12,410,691	13,543,294	13,146,938	14,206,650	10,959,279	22.80
Supplies and Materials	691,867	105,064	558,971	161,857	421,358	0.88
Other Operating Expenses	750,044	376,030	757,724	392,117	682,451	1.42
Capital Outlay	87,743	79,850	302,227	203,529	266,115	0.55
TOTAL NON-SALARY ACCOUNTS	13,940,345	14,104,238	14,765,860	14,964,153	12,329,203	25.65
TOTAL ACTUALS & BUDGET	51,014,663	51,316,899	48,720,753	53,127,350	48,070,424	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

MESA COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	17,795,620	18,390,915	18,441,815	19,138,481	17,319,012	25.49
Non-Instructional Contract	7,908,943	7,941,384	8,112,387	8,146,484	6,597,733	9.71
Instructional Other	13,308,596	14,491,602	12,166,804	13,121,308	14,967,138	22.03
Non-Instructional Other	642,479	775,669	702,846	580,363	634,217	0.93
TOTAL ACADEMIC SALARIES	39,655,638	41,599,570	39,423,852	40,986,636	39,518,100	58.16
Non-Instructional Regular	7,753,973	7,419,030	7,395,976	7,425,411	7,177,953	10.56
Instructional Aides Regular	2,322,361	2,165,904	2,374,664	2,301,413	2,163,753	3.18
Non-Instructional Salaries Other	235,371	344,479	192,577	148,165	39,845	0.06
Instructional Aides Other	110,755	98,102	20,126	61,277	160,755	0.24
TOTAL NON-ACADEMIC SALARIES	10,422,460	10,027,515	9,983,343	9,936,266	9,542,306	14.04
Employee Benefits	19,090,006	18,646,455	19,418,585	19,332,158	16,626,897	24.47
Supplies and Materials	687,777	331,093	640,539	293,241	634,833	0.93
Other Operating Expenses	1,001,832	593,821	858,727	426,866	1,011,150	1.49
Capital Outlay	698,393	239,808	533,618	107,873	609,694	0.90
TOTAL NON-SALARY ACCOUNTS	21,478,008	19,811,177	21,451,469	20,160,138	18,882,574	27.79
TOTAL ACTUALS & BUDGET	71,556,106	71,438,262	70,858,664	71,083,040	67,942,980	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

MIRAMAR COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	7,991,215	8,097,597	8,011,850	6,980,506	6,632,097	16.21
Non-Instructional Contract	5,190,160	5,209,858	5,470,661	5,561,583	4,990,710	12.20
Instructional Other	11,433,632	11,207,157	10,559,936	11,485,698	11,571,710	28.28
Non-Instructional Other	384,007	453,680	422,445	451,100	447,426	1.09
TOTAL ACADEMIC SALARIES	24,999,014	24,968,292	24,464,892	24,478,887	23,641,943	57.78
Non-Instructional Regular	4,282,336	4,164,625	4,509,195	4,386,263	4,179,439	10.21
Instructional Aides Regular	1,774,972	1,690,961	1,773,396	1,658,544	1,645,876	4.02
Non-Instructional Salaries Other	197,014	174,541	141,726	98,783	113,513	0.28
Instructional Aides Other	185,908	185,931	191,483	177,355	214,060	0.52
TOTAL NON-ACADEMIC SALARIES	6,440,230	6,216,058	6,615,800	6,320,945	6,152,888	15.03
Employee Benefits	10,833,865	10,562,077	11,465,574	11,033,253	9,659,003	23.61
Supplies and Materials	401,974	203,281	236,871	137,051	280,293	0.69
Other Operating Expenses	1,095,608	632,358	1,126,490	750,183	874,880	2.14
Capital Outlay	370,030	117,278	313,995	110,836	307,304	0.75
Student Financial Aid	1,300	1,170	1,300	780	1,300	-
TOTAL NON-SALARY ACCOUNTS	12,702,777	11,516,164	13,144,230	12,032,103	11,122,780	27.19
TOTAL ACTUALS & BUDGET	44,142,021	42,700,514	44,224,922	42,831,935	40,917,611	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

CONTINUING EDUCATION

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	6,023,688	6,148,507	6,373,620	6,359,172	6,149,609	19.95
Non-Instructional Contract	3,933,571	4,001,583	4,356,748	4,322,767	4,033,270	13.09
Instructional Other	8,377,120	9,876,731	7,525,571	8,469,769	7,936,187	25.75
Non-Instructional Other	107,387	200,004	118,466	164,739	131,702	0.43
TOTAL ACADEMIC SALARIES	18,441,766	20,226,825	18,374,405	19,316,447	18,250,768	59.22
Non-Instructional Regular	3,521,972	3,584,273	3,577,422	3,655,164	3,247,085	10.54
Instructional Aides Regular	1,080,064	928,359	921,241	868,135	611,926	1.99
Non-Instructional Salaries Other	101,714	76,533	30,000	35,622	30,000	0.10
Instructional Aides Other	20,208	12,901	30,000	-	30,000	0.10
TOTAL NON-ACADEMIC SALARIES	4,723,958	4,602,066	4,558,663	4,558,921	3,919,011	12.73
Employee Benefits	8,960,727	9,338,801	9,256,311	9,430,706	7,511,954	24.37
Supplies and Materials	451,038	407,917	528,968	309,975	519,563	1.69
Other Operating Expenses	608,602	488,203	605,671	314,930	534,180	1.73
Capital Outlay	80,378	58,258	126,235	81,183	85,879	0.28
TOTAL NON-SALARY ACCOUNTS	10,100,745	10,293,179	10,517,185	10,136,794	8,651,576	28.07
TOTAL ACTUALS & BUDGET	33,266,469	35,122,070	33,450,253	34,012,162	30,821,355	100

GENERAL FUND
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ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

DISTRICT ADMINISTRATIVE OFFICES

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Contract	1,581,512	1,611,932	1,785,067	1,690,521	1,552,838	6.09
Instructional Other	-	-	20,150	-	-	-
Non-Instructional Other	69,924	49,321	73,197	48,554	72,197	0.28
TOTAL ACADEMIC SALARIES	1,651,436	1,661,253	1,878,414	1,739,075	1,625,035	6.37
Non-Instructional Regular	14,223,306	13,022,956	14,067,189	14,158,889	13,725,460	53.79
Instructional Aides Regular	-	-	-	-	-	-
Non-Instructional Salaries Other	326,103	759,680	702,232	1,172,353	326,133	1.28
Instructional Aides Other	-	-	-	6,818	-	-
TOTAL NON-ACADEMIC SALARIES	14,549,409	13,782,636	14,769,421	15,338,060	14,051,593	55.06
Employee Benefits	6,870,868	6,348,103	7,180,064	19,423,351	7,109,844	27.86
Supplies and Materials	290,283	224,115	729,951	286,851	347,061	1.36
Other Operating Expenses	3,415,908	(1,343,337)	2,733,065	1,242,822	1,871,581	7.33
Capital Outlay	244,131	19,938	254,489	119,691	513,473	2.01
Intrafund Transfers Out	-	-	-	4,857,854	-	-
Interfund Transfers Out	-	-	-	-	-	-
TOTAL NON-SALARY ACCOUNTS	10,821,190	5,248,819	10,897,569	25,930,569	9,841,959	38.57
TOTAL ACTUALS & BUDGET	27,022,035	20,909,869	27,545,404	43,007,705	25,518,587	100
Contingencies	12,413,626	-	11,128,175	-	21,358,819	
TOTAL ACTUALS & BUDGET WITH CONTINGENCIES	39,435,661	20,692,708	38,673,579	43,007,705	46,877,406	100

GENERAL FUND
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ALLOCATIONS

GENERAL FUND UNRESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

DISTRICTWIDE SUPPORT SERVICES

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Contract	173,469	164,369	263,492	206,541	121,827	0.16
Instructional Other	1,148,779	-	653,921	-	2,084,921	2.66
Non-Instructional Other	29,627	6,266	48,302	41,996	55,691	0.07
TOTAL ACADEMIC SALARIES	1,351,875	170,635	965,715	248,537	2,262,439	2.88
Non-Instructional Regular	23,006,144	22,905,767	22,335,578	22,668,712	21,743,906	27.70
Instructional Aides Regular	443,366	444,391	461,081	430,931	474,373	0.60
Non-Instructional Salaries Other	705,284	528,036	593,509	232,430	608,128	0.77
Instructional Aides Other	747,507	923,301	736,921	810,382	727,681	0.93
TOTAL NON-ACADEMIC SALARIES	24,902,301	24,801,495	24,127,089	24,142,455	23,554,088	30.01
Employee Benefits	13,714,136	12,471,085	14,178,159	13,097,950	21,616,675	27.54
Supplies and Materials	2,069,876	1,760,675	1,636,755	1,375,418	1,979,642	2.52
Other Operating Expenses	25,439,161	27,255,914	24,411,404	19,679,739	23,768,795	30.28
Capital Outlay	805,149	383,694	912,100	471,413	1,390,947	1.77
Intrafund Transfers Out	3,935,352	3,930,342	3,896,309	3,684,821	3,558,395	4.53
Interfund Transfers Out	347,786	340,111	348,566	340,891	356,995	0.45
TOTAL NON-SALARY ACCOUNTS	46,311,460	46,141,821	45,383,293	38,650,232	52,671,449	67.11
TOTAL ACTUALS & BUDGET	72,565,636	71,113,951	70,476,097	63,041,225	78,487,976	100

GENERAL FUND
UNRESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED REVENUE

General Fund Restricted represents the third largest source of revenue received by the District. These restricted resources include grants, contracts and other categorical programs such as Student Success and Services Program (SSSP), Student Equity, Disabled Student Services (DSPS), the Strong Workforce Initiative, vocational education and staff development. For FY 2020-21, there is also a large influx of COVID-19 related funding of over \$16 million.

Included in the Adopted Budget are only those programs that have been identified at this point in time for continued funding during 2020-2021. 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 2020-2021 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

Beginning Balance and Revenue

FEDERAL REVENUE	2019-20 Actual Final	2020-21 Total Budget Adopted
Professors for the Future	\$ 12,747	\$ -
Victim Advocacy Support & Svcs	289,248	216,246
DEBER PROJECT	58,816	64,277
CARES Act - Federal Stimulus	2,730,771	11,991,342
NSF STEM CORE ALLIANCE	44,828	7,262
COVID-19 Block Grant Federal	-	1,960,928
WIOA Title I Grant	329,394	356,267
Upward Bound	303,805	85,957
Dept of Rehab Coll to Career	250,373	290,000
RHB Workability	485,731	447,936
NAVAL COMBRIG Miramar	50,031	-
BRIG Company-USMC	59,793	-
CIP Corry Station 20	49,696	19,282
Department of HHS	16,859	-
Adult Ed - WIOA	1,804,777	2,110,040
Federal Cal Works	-	163,407
Financial Aid Admin Allowance	62,064	49,000
College Work Study Program	1,403,292	1,252,082
Veterans Administrative Allow	44,205	45,400
Student Support Services	333,006	364,120
TSA Security Training	-	9,460
HIS Program - Title III	936,666	974,700
HIS Program - Title V	831,548	452,272
Military Programs	31,072	-
Vocational Tech Ed Act (VTEA)	2,215,333	2,655,922
FEDERAL REVENUE TOTAL	\$ 12,344,055	\$ 23,515,900

GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED REVENUE

STATE REVENUE	2019-20 Actual Final	2020-21 Total Budget Adopted
Puente Program	\$ 3,000	\$ 1,500
CA ENERGY COMMISSION	(14,857)	1,370,027
Faculty Entrepreneurship Grant	491	-
CDTC - Yosemite CCD	13,000	-
DSNICT Digitl Media-City 14-15	-	117,633
Telecom and Technology	-	224
Governor's IELM	194,925	1,334,388
IELM Block Grant	-	45,076
Student S & S Program N-Credit	212	-
Biotech Pathway Program	33,219	32,500
Student Equity Plan 15-16	2,206	-
Certified Nursing Assistant	2,039	53,911
Math Engineering & Science	44,709	20,939
Campus Safety & Sexual Assault	-	33,469
CA Campus Catalyst Fund	346,433	21,439
Prop 20 Lottery Funds	2,204,623	8,524,304
C & F Incarcerated	71,488	42,148
CA CCAP STEM Academy Program	344,468	1,530,393
CA Apprenticeship Initiative MMR	245	115,587
CSEP-Block Grant	-	102,281
Homeless & Housing Insecurity	600,000	600,000
School Communication IG Program	-	100,000
COVID-19 Block Grant State	-	2,407,064
Blue Tech Grant	-	500,000
SD Early Middle College	85,049	21,226
New Innovative Apprenticeship	46,972	-
Basic Skills & Student Outcome	2,665	-
IEPI - Innovation	178,410	2,426
Sector Navigator-Life Science	350,225	113,711
Adult Education Block Grant	3,616,116	8,388,406
SSSP - Credit	8,253,674	8,185,714
SSSP - Non Credit 16-17	2,349,141	2,848,338
Student Equity	5,648,186	6,522,929
BFAP Administration	1,817,116	1,880,034
EOPS Administration	2,633,565	2,964,339
CAFYES	1,137,610	1,327,469
California College Promise	1,633,708	4,529,420
CARE Grant	219,240	261,711
Financial Aid Technology Funds	512,522	154,080
CTE Data Unlock	(600)	-
Strong Workforce	5,058,093	12,043,028
AB1725 Staff Diversity/Develop	50,000	196,769
Program for Disabled	5,085,960	4,765,276
Free Campus Support	122,157	312,014
Basic Skills	1,250,511	2,028,752
DSN Grants	200,000	50,233
Nursing Grants	241,954	231,149
SWP Regional Programs	1,492,904	1,837,731
BS Partnership Pilot Program	429	-

Continued on Next Page

GENERAL FUND RESTRICTED REVENUE

	2019-20 Actual Final	2020-21 Total Budget Adopted
STATE REVENUE		
Guided Pathways Grants	\$ 1,250,244	\$ 3,143,937
CTE Enhancement Grant	501,469	110,446
Cal-Works/TANF	2,909,549	2,890,697
Mental Health Services Grant	46,990	193,163
Veterans Resource Center	783,977	1,158,643
Commission on Post Ongoing	186,165	95,921

STATE REVENUE TOTAL	\$ 51,510,202	\$ 83,210,445
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	2019-20 Actual Final	2020-21 Total Budget Adopted
LOCAL REVENUE		
Cocurricular Fund	\$ 73,542	\$ 16,600
Civic Center	602,622	371,370
Bio Tech Center Revenue	44,923	-
Smog Station Program	11,000	12,000
The Andrew Mellon Foundation	619,548	-
AMGEN-SDWF Partnership	46,550	-
Indirect Cost Recovery	31,927	-
Military Admin Support	4,392	-
Hourglass Park Project	810,673	970,142
Parking - District	2,103,307	2,125,714
Student Health Svcs Fund	2,088,804	1,762,663
Library Fines	9,358	10,926
Mental Health Career Pthwy	83,179	3,341
Price Scholars Program	207,572	-
CACT Incubator	2,161	-
Educational Broadband Svcs	409,416	421,698
The Angell Foundation	50,000	-
Miscellaneous Student Fees	5,946	21,656
Arthur Rupe Foundation Grant	15,000	12,000
Mental Health Awareness	1,500	-
John Burton Book Grant	-	800
Child Care Center	18,975	15,000
Redevelopment	4,414,516	3,973,064
Ctr for Human & Com Svcs	-	50,000

LOCAL REVENUE TOTAL	\$ 11,654,911	\$ 9,766,974
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Beginning Balance	\$ (3,159)	\$ 13,458,857
Incoming Transfers	4,332,015	4,878,009

TOTAL REVENUE AND BEGINNING BALANCE	\$ 79,838,024	\$ 134,830,185
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GENERAL FUND
RESTRICTED
REVENUE

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

TOTAL GENERAL FUND RESTRICTED

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	476,739	566,536	431,401	260,662	151,970	0.11
Non-Instructional Contract	11,274,899	9,182,304	10,619,404	9,317,022	10,736,876	7.96
Instructional Other	1,499,341	833,497	1,924,178	438,974	786,157	0.58
Non-Instructional Other	9,612,824	8,272,729	10,762,782	7,630,744	8,880,989	6.59
TOTAL ACADEMIC SALARIES	22,863,803	18,855,066	23,737,765	17,647,402	20,555,992	15.24
Non-Instructional Regular	12,937,744	11,412,297	15,472,376	12,109,839	11,898,803	8.83
Instructional Aides Regular	1,701,047	1,189,666	1,535,097	1,281,331	1,341,971	1.00
Non-Instructional Salaries Other	5,917,366	4,308,519	7,261,635	4,224,232	5,333,891	3.96
Instructional Aides Other	2,595,993	2,230,568	2,618,265	1,826,260	1,428,340	1.06
TOTAL NON-ACADEMIC SALARIES	23,152,150	19,141,050	26,887,373	19,441,662	20,003,005	14.85
Employee Benefits	14,338,316	16,263,540	15,285,710	15,192,836	13,751,899	10.20
Supplies and Materials	8,948,395	3,966,697	9,429,998	2,767,899	13,302,547	9.87
Other Operating Expenses	24,020,376	7,907,910	22,059,119	6,613,053	29,167,803	21.63
Capital Outlay	11,990,244	4,380,431	16,908,928	3,663,729	17,424,309	12.92
Intrafund Transfers Out	2,038,106	24,335,763	1,369,317	862,471	2,203,851	1.63
Interfund Transfers Out	6,861,618	6,868,575	3,516,017	3,731,761	635,517	0.47
Student Financial Aid	268,886	205,767	7,150,031	2,464,488	4,540,267	3.37
Other Student Aid	3,007,699	1,215,887	5,374,145	2,646,102	6,512,011	4.83
Contingencies	27,170,986	-	8,473,587	-	6,732,984	4.99
TOTAL NON-SALARY ACCOUNTS	98,644,626	65,144,570	89,566,852	37,942,339	94,271,188	69.91
TOTAL BUDGET	144,660,579	103,140,686	140,191,990	75,031,403	134,830,185	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

CITY COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	162,825	198,255	138,142	88,981	68,485	0.29
Non-Instructional Contract	2,618,806	2,370,020	2,000,154	2,203,797	2,714,716	11.57
Instructional Other	1,096,478	453,773	1,087,838	130,571	180,797	0.77
Non-Instructional Other	2,933,797	2,508,563	2,889,350	2,352,965	1,164,690	4.96
TOTAL ACADEMIC SALARIES	6,811,906	5,530,611	6,115,484	4,776,314	4,128,688	17.59
Non-Instructional Regular	2,107,121	2,013,180	3,948,489	2,049,886	2,050,626	8.74
Instructional Aides Regular	94,933	52,092	77,234	103,450	95,075	0.41
Non-Instructional Salaries Other	2,115,063	1,415,478	2,510,235	1,045,588	998,544	4.26
Instructional Aides Other	706,081	644,999	828,858	582,537	30,000	0.13
TOTAL NON-ACADEMIC SALARIES	5,023,198	4,125,749	7,364,816	3,781,461	3,174,245	13.54
Employee Benefits	3,134,934	2,957,943	3,121,213	2,706,353	2,202,257	9.39
Supplies and Materials	1,998,488	945,827	1,627,029	587,779	3,279,692	13.98
Other Operating Expenses	3,570,775	1,631,632	3,841,749	1,111,514	5,137,776	21.90
Capital Outlay	1,547,494	616,310	2,142,633	694,033	2,933,656	12.50
Intrafund Transfers Out	402,338	235,484	372,654	161,416	80,132	0.34
Student Financial Aid	16,100	3,248	1,670,092	727,554	931,263	3.97
Other Student Aid	915,627	538,318	951,245	536,739	1,253,871	5.34
Contingencies	341,306	-	644,428	-	338,531	1.44
TOTAL NON-SALARY ACCOUNTS	11,927,062	6,928,762	14,371,043	6,525,388	16,157,178	68.86
TOTAL BUDGET	23,762,166	16,585,122	27,851,343	15,083,163	23,460,111	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

MESA COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	23,777	23,777	-	-	-	-
Non-Instructional Contract	3,442,824	3,026,143	3,636,992	3,091,616	3,249,100	11.08
Instructional Other	161,843	147,814	115,549	47,623	47,927	0.16
Non-Instructional Other	2,768,716	2,384,199	2,640,596	1,936,783	2,012,650	6.86
TOTAL ACADEMIC SALARIES	6,397,160	5,581,933	6,393,137	5,076,022	5,309,677	18.10
Non-Instructional Regular	3,144,282	2,838,813	3,333,122	2,932,540	3,057,086	10.43
Instructional Aides Regular	565,786	392,559	588,989	361,511	370,482	1.26
Non-Instructional Salaries Other	1,732,223	1,440,912	2,153,740	1,643,524	1,655,428	5.65
Instructional Aides Other	684,182	513,308	664,223	472,731	392,467	1.34
TOTAL NON-ACADEMIC SALARIES	6,126,473	5,185,592	6,740,074	5,410,306	5,475,463	18.68
Employee Benefits	4,050,935	3,612,675	4,365,783	3,544,013	3,854,288	13.14
Supplies and Materials	3,461,325	974,641	3,542,361	775,136	3,975,290	13.56
Other Operating Expenses	3,634,174	1,518,364	3,709,217	1,265,482	3,251,829	11.09
Capital Outlay	4,689,885	1,380,344	5,189,460	1,075,446	5,359,073	18.28
Intrafund Transfers Out	102,460	87,176	67,558	55,734	52,902	0.18
Student Financial Aid	169,776	143,722	2,534,775	1,142,517	1,425,652	4.86
Other Student Aid	574,098	389,585	868,942	683,494	617,303	2.11
TOTAL NON-SALARY ACCOUNTS	16,682,653	8,106,507	20,278,096	8,541,822	18,536,337	63.22
TOTAL BUDGET	29,206,286	18,874,032	33,411,307	19,028,150	29,321,477	100

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

MIRAMAR COLLEGE

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	171,213	177,918	204,413	149,289	15,000	0.07
Non-Instructional Contract	2,056,107	1,538,687	2,107,952	1,590,675	2,152,437	9.89
Instructional Other	220,875	107,342	478,081	170,337	495,833	2.28
Non-Instructional Other	2,169,843	1,471,020	3,466,212	1,656,507	2,914,738	13.39
TOTAL ACADEMIC SALARIES	4,618,038	3,294,967	6,256,658	3,566,808	5,578,008	25.63
Non-Instructional Regular	2,356,726	1,783,142	2,508,804	1,861,875	2,222,214	10.21
Instructional Aides Regular	182,372	222,206	287,866	295,863	319,559	1.47
Non-Instructional Salaries Other	1,370,710	939,440	1,479,623	936,694	1,282,511	5.89
Instructional Aides Other	708,060	498,972	374,180	277,456	418,320	1.92
TOTAL NON-ACADEMIC SALARIES	4,617,868	3,443,760	4,650,473	3,371,888	4,242,604	19.49
Employee Benefits	2,421,473	2,097,964	2,840,955	2,348,688	2,698,087	12.40
Supplies and Materials	1,400,975	739,120	1,440,750	417,085	1,358,021	6.24
Other Operating Expenses	4,367,220	1,709,372	4,216,295	962,281	3,653,994	16.79
Capital Outlay	2,187,635	951,752	2,249,006	733,540	2,056,397	9.45
Intrafund Transfers Out	227,031	125,105	559,390	69,261	474,872	2.18
Student Financial Aid	83,010	58,797	1,562,215	594,417	946,778	4.35
Other Student Aid	85,471	82,894	466,751	339,545	696,302	3.20
Contingencies	5,948	-	12,172	-	57,061	0.26
TOTAL NON-SALARY ACCOUNTS	10,778,763	5,765,004	13,347,534	5,464,817	11,941,512	54.87
TOTAL BUDGET	20,014,669	12,503,731	24,254,665	12,403,513	21,762,124	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

CONTINUING EDUCATION

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Instructional Contract	118,924	166,586	88,846	22,391	68,485	0.27
Non-Instructional Contract	2,636,462	1,965,117	2,209,422	2,132,203	2,160,636	8.47
Instructional Other	10,145	116,941	242,710	81,893	61,600	0.24
Non-Instructional Other	1,289,459	1,538,807	1,292,708	1,329,229	1,281,911	5.02
TOTAL ACADEMIC SALARIES	4,054,990	3,787,451	3,833,686	3,565,716	3,572,632	14.00
Non-Instructional Regular	3,129,667	2,683,637	3,453,061	3,023,670	2,279,744	8.93
Instructional Aides Regular	797,934	473,730	519,054	458,553	556,855	2.18
Non-Instructional Salaries Other	402,757	307,371	806,758	385,572	509,851	2.00
Instructional Aides Other	373,464	360,266	513,765	304,054	511,053	2.00
TOTAL NON-ACADEMIC SALARIES	4,703,822	3,825,004	5,292,638	4,171,849	3,857,503	15.11
Employee Benefits	3,335,380	3,066,143	3,414,094	3,275,362	2,753,837	10.79
Supplies and Materials	1,591,259	1,071,644	1,847,956	791,401	2,252,253	8.83
Other Operating Expenses	5,678,836	1,404,076	3,717,960	1,548,993	4,393,860	17.22
Capital Outlay	3,010,334	1,269,231	6,860,204	986,834	6,706,036	26.28
Intrafund Transfers Out	293,839	174,572	284,045	151,036	467,709	1.83
Student Financial Aid	-	-	1,236,574	-	1,236,574	4.85
Other Student Aid	175,998	34,561	316,520	73,062	276,499	1.08
TOTAL NON-SALARY ACCOUNTS	14,085,646	7,020,227	17,677,353	6,826,688	18,086,768	70.88
TOTAL BUDGET	22,844,458	14,632,682	26,803,677	14,564,253	25,516,903	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

GENERAL FUND RESTRICTED EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

DISTRICTWIDE GRANT PROGRAMS (Including Interfund and Intrafund Transfers)

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Contract	520,700	282,338	664,884	298,731	459,987	1.32
Instructional Other	10,000	7,629	-	8,550	-	-
Non-Instructional Other	451,009	370,140	473,916	355,260	1,507,000	4.33
TOTAL ACADEMIC SALARIES	981,709	660,107	1,138,800	662,541	1,966,987	5.65
Non-Instructional Regular	2,199,948	2,093,525	2,228,900	2,241,868	2,289,133	6.58
Instructional Aides Regular	60,022	49,079	61,954	61,954	-	-
Non-Instructional Salaries Other	296,613	205,319	311,279	212,854	887,557	2.55
Instructional Aides Other	124,206	213,024	237,239	189,481	76,500	0.22
TOTAL NON-ACADEMIC SALARIES	2,680,789	2,560,947	2,839,372	2,706,157	3,253,190	9.35
Employee Benefits	1,395,594	4,528,815	1,543,665	3,318,420	2,243,430	6.45
Supplies and Materials	496,348	235,465	971,902	196,498	2,437,291	7.01
Other Operating Expenses	6,769,371	1,644,467	6,573,898	1,724,782	12,730,344	36.61
Capital Outlay	554,896	162,794	467,625	173,876	369,147	1.06
Intrafund Transfers Out	1,012,438	23,713,425	85,670	425,024	1,128,236	3.24
Interfund Transfers Out	6,861,618	6,868,575	3,516,017	3,731,761	635,517	1.83
Student Financial Aid	-	-	146,375	-	-	-
Other Student Aid	1,256,505	170,529	2,770,687	1,013,261	3,668,036	10.55
Contingencies	26,823,732	-	7,816,987	-	6,337,392	18.23
TOTAL NON-SALARY ACCOUNTS	45,170,502	37,324,070	23,892,826	10,583,622	29,549,393	84.98
TOTAL BUDGET	48,833,000	40,545,124	27,870,998	13,952,320	34,769,570	100

GENERAL FUND
RESTRICTED
ALLOCATIONS

DEBT SERVICE FUND

Description

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

Goals and Objectives

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

	2020-21 Adopted Total Budget
Beginning Balance	\$ 74,995,234
County Interest	858,000
Tax Apportionment Secured Roll	93,337,793
TOTAL SOURCES	169,191,027
Principal Expense Long Term Debt	\$ 40,444,136
Interest Expense Long Term Debt	53,739,507
Other Service Charges	12,150
Reserve for Contingencies	74,995,234
TOTAL USES	\$ 169,191,027

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

	City College	Mesa College	Miramar College	District Office	Total Child Development Fund
Beginning Balance and Revenue					
Beginning Balance	\$ (32,469)	\$ 1,452,060	\$ 212,193	\$ 291,786	\$ 1,923,570
Federal Revenue	32,000	-	-	75,000	107,000
State Child Development Revenue	391,808	284,721	239,939	113,013	1,029,481
Local Revenue (including Interest)	40,981	33,424	28,568	7,740	110,713
Interfund Transfer In from GFU	25,000	25,000	25,000	25,000	100,000
Intrafund Transfer In from Child Dev	8,334	8,333	8,333	-	25,000
TOTAL SOURCES	\$ 465,654	\$ 1,803,538	\$ 514,033	\$ 512,539	\$ 3,295,764
Expenditures					
Academic Salaries	\$ -	\$ 20,000	\$ 3,046	\$ -	\$ 23,046
Non-Academic Salaries	329,339	225,000	215,740	-	770,079
Employee Benefits	124,089	46,250	28,704	-	199,043
Supplies and Materials	11,424	205,096	28,763	372,526	617,809
Other Operating Expenses	802	427,137	12,000	2,000	441,939
Capital Outlay	-	880,055	225,780	-	1,105,835
Interfund Transfer Out	-	-	-	25,000	25,000
Intrafund Transfer Out to Child Dev	-	-	-	113,013	113,013
TOTAL USES	\$ 465,654	\$ 1,803,538	\$ 514,033	\$ 512,539	\$ 3,295,764

CHILD DEVELOPMENT FUND

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

OTHER FUNDS
CHILD
DEVELOPMENT

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Contract	5,000	-	-	-	-	-
Non-Instructional Other	26,000	4,969	23,026	-	23,046	0.70
TOTAL ACADEMIC SALARIES	31,000	4,969	23,026	-	23,046	0.70
Instructional Aides Regular	119,954	190,324	137,570	246,456	268,203	8.14
Non-Instructional Salaries Other	33,260	28,560	28,448	5,987	98,136	2.98
Instructional Aides Other	534,784	350,206	535,000	332,504	403,740	12.25
TOTAL NON-ACADEMIC SALARIES	687,998	569,090	701,018	584,947	770,079	23.37
Employee Benefits	174,820	160,653	206,216	168,803	199,043	6.04
Supplies and Materials	478,421	150,154	574,702	105,935	617,809	18.75
Other Operating Expenses	366,809	16,840	354,642	13,929	441,939	13.41
Capital Outlay	642,034	18,375	892,857	46,596	1,105,835	33.55
Intrafund Transfers Out	25,000	25,000	25,000	25,000	25,000	0.76
Interfund Transfers Out	91,115	76,438	91,114	79,159	113,013	3.43
TOTAL NON-SALARY ACCOUNTS	1,778,199	447,460	2,144,531	439,422	2,502,639	75.94
TOTAL ACTUALS & BUDGET	2,497,197	1,021,519	2,868,575	1,024,369	3,295,764	100

OTHER SPECIAL REVENUE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is derived from student user fees.

	Cosmetology Fund		Consumer Fee Fund		Pay To Print		Fee Classes Fund		GED Testing Fund		Total Special Revenue Funds	
Beginning Balance and Revenue												
Beginning Balance	\$	125,938	\$	108,995	\$	601,638	\$	38,551	\$	17,604	\$	892,726
Local Revenue		58,062		122,000		113,200		100,000		3,000		396,262
TOTAL SOURCES	\$	184,000	\$	230,995	\$	714,838	\$	138,551	\$	20,604	\$	1,288,988
Expenditures												
Academic Salaries	\$	30,000	\$	-	\$	-	\$	59,475	\$	-	\$	89,475
Non-Academic Salaries		19,000		7,115		42,304		9,229		-		77,648
Employee Benefits		10,000		1,779		7,354		12,936		-		32,069
Supplies and Materials		105,000		152,365		186,051		28,003		7,971		479,390
Other Operating Expenses		9,000		56,682		187,219		12,469		8,791		274,161
Capital Outlay		11,000		13,054		291,910		16,439		3,842		336,245
TOTAL USES	\$	184,000	\$	230,995	\$	714,838	\$	138,551	\$	20,604	\$	1,288,988

OTHER SPECIAL REVENUE FUND EXPENSES

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Contract	33,982	45,799	28,589	43,128	7,732	0.60
Instructional Other	236,082	168,814	191,308	99,656	51,743	4.01
Non-Instructional Other	9,278	8,286	20,000	21,562	30,000	2.33
TOTAL ACADEMIC SALARIES	279,342	222,899	239,897	164,346	89,475	6.94
Non-Instructional Regular	40,560	5,394	34,123	9,617	9,229	0.72
Non-Instructional Salaries Other	8,958	2,619	26,984	11,975	49,419	3.83
Instructional Aides Other	-	-	18,513	12,453	19,000	1.47
TOTAL NON-ACADEMIC SALARIES	49,518	8,013	79,620	34,045	77,648	6.02
Employee Benefits	62,418	34,565	59,884	62,090	32,069	2.49
Supplies and Materials	692,468	279,074	692,498	239,825	479,390	37.19
Other Operating Expenses	332,690	64,778	335,141	87,368	274,161	21.27
Capital Outlay	519,998	169,232	435,197	79,098	336,245	26.09
TOTAL NON-SALARY ACCOUNTS	1,607,574	547,649	1,522,720	468,381	1,121,865	87.04
TOTAL ACTUALS & BUDGET	1,936,434	778,561	1,842,237	666,772	1,288,988	100

CAPITAL PROJECTS FUND

OTHER FUNDS
CAPITAL
PROJECTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

CAPITAL PROJECTS FUND BUDGET

BEGINNING BALANCE & INCOME

Beginning Balance	\$ 16,708,566
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	0
Interest	263,229
Rental and Lease	1,796,166
Other Misc Local	0
Interfund Transfer In from GFU	635,517
Intrafund Transfer In	376,275

TOTAL SOURCE	\$ 19,779,753
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,497,848	\$ 1,497,848
New Construction (1)	0	0	0	0	4,880,085	4,880,085
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (2)	855,761	477,616	256,907	72,685	8,247,228	9,910,197
Redevelopment	0	0	0	0	3,002,048	3,002,048
Operating Costs	0	0	0	0	113,300	113,300
Intrafund Transfer Out	0	0	0	0	376,275	376,275
TOTAL USES	\$ 855,761	\$ 477,616	\$ 256,907	\$ 72,685	\$ 18,116,784	\$ 19,779,753

(1) New Construction include:

City ADT Remodel, City Child Development Bldg, City Parking Lot, Cont. Ed. Cesar Chavez Lighting

(2) Local Projects include:

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

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

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

CAPITAL PROJECTS FUND ACTUALS

BEGINNING BALANCE & INCOME

Beginning Balance	\$ 18,567,085
Energy Efficiency Efforts Revenue	0
State Schedule Maintenance	292,387
Interest	290,228
Rental and Lease	1,728,179
Other Misc Local	0
Interfund Transfer In from GFU/GFR	3,731,761
Intrafund Transfer In	478,840
Unrealized Gain on Investments	117,889

TOTAL SOURCES \$ 25,206,370

	City College	Mesa College	Miramar College	Continuing Education	District	Total Capital Projects Fund
Expenditures & Reserves						
Scheduled Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 217,655	\$ 217,655
New Construction	0	0	0	0	5,864,286	5,864,286
Redevelopment	0	0	0	0	0	0
Local Projects (1)	44,040	0	52,919	35,200	1,776,210	1,908,369
Operating Costs	0	0	0	0	28,654	28,654
Unrealized Loss	0	0	0	0	0	0
Interfund Transfer Out to GFU	0	0	0	0	0	0
Intrafund Transfer Out to Capital	0	0	0	0	478,840	478,840
TOTAL USES	\$ 44,040	\$ -	\$ 52,919	\$ 35,200	\$ 8,365,644	\$ 8,497,803

ENDING BALANCE \$ 16,708,566

OTHER FUNDS
CAPITAL
PROJECTS FUND

PROPOSITION S FUND

Description

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

Goals and Objectives

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

Revenue

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

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

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

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

[Budget - See Next Page](#)

PROPOSITION S FUND BUDGET

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$	3,113,616
Interest		15,876

TOTAL SOURCES	\$	3,129,492
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop S Fund
Expenditures & Reserves						
Building Renovation	\$ -	\$ 6,750	\$ -	\$ -	\$ -	\$ 6,750
New Construction	72,502	-	2,750,000	35,000	-	2,857,502
IT	-	-	-	-	177,394	177,394
Reserves						87,846
TOTAL USES	\$ 72,502	\$ 6,750	\$ 2,750,000	\$ 35,000	\$ 177,394	\$ 3,129,492

Projects by Campus

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

PROPOSITION S FUND ACTUALS

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$ 7,418,707
Interest	91,984
Unrealized Gain	26,713

TOTAL SOURCES	\$ 7,537,404
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	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop S Fund
Expenditures & Reserves						
Building Renovation	\$ -	\$ 76,283	\$ -	\$ -	\$ -	\$ 76,283
New Construction	170,893	7,200	6,855	-	-	184,948
IT	-	-	-	-	4,162,558	4,162,558
TOTAL USES	\$ 170,893	\$ 83,483	\$ 6,855	\$ -	\$ 4,162,558	\$ 4,423,788
ENDING BALANCE					\$	3,113,616

Projects by Campus

City:	Child Development Center
Mesa:	Mesa Campus Facilities Support Renovation
Miramar:	Technology & Distribution Center
Cont. Ed:	Consolidation of Center City and Cesar Chavez
Districtwide:	Project Management, District Computer Hardware & Software

OTHER FUNDS
PROPOSITION S

PROPOSITION N FUND

Description

On November 7, 2006, the voters within the District's service area approved the issuance of a General Obligation 39 ("GO 39") Bond 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

BEGINNING BALANCE AND REVENUE		
Beginning Balance	\$	18,324,870
Interest		384,283
TOTAL SOURCES	\$	18,709,153

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop N Fund
Expenditures and Reserves						
Building Renovation	\$ 252,629	\$ -	\$ 411,534	\$ -	\$ -	664,163
Building Renovation/New Const.	-	-	68,536	-	-	68,536
New Construction	100,000	105,358	235,000	-	-	440,358
Infrastructure	174,382	9,633,313	581,033	-	-	10,388,728
Program Management	-	-	-	-	5,811,150	5,811,150
Reserves						1,336,218
TOTAL USES	\$ 527,011	\$ 9,738,671	\$ 1,296,103	\$ -	\$ 5,811,150	18,709,153

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

PROPOSITION N FUND ACTUALS

BEGINNING BALANCE AND REVENUE

Beginning Balance	\$	27,774,703
Interest		500,181
Other Misc Local Revenue		2,975
Unrealized Gain		195,784
TOTAL SOURCES	\$	28,473,642

	City College	Mesa College	Miramar College	Continuing Education	District	Total Prop N Fund
Expenditures & Reserves						
Building Renovation	\$ 310,462	\$ -	2,548	\$ -	\$ -	313,010
Building Renovation/New Const.	-	-	93,473	15,997	-	109,470
New Construction	9,543	598,881	5,016,453	-	-	5,624,878
Infrastructure	45,896	2,305,583	973,614	-	-	3,325,093
Program Management	-	-	-	-	776,323	776,323
TOTAL USES	\$ 365,902	\$ 2,904,463	\$ 6,086,088	\$ 15,997	\$ 776,323	\$ 10,148,772
ENDING BALANCE						\$ 18,324,870

Projects by Campus

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

OTHER FUNDS
PROPOSITION N

ENTERPRISE FUNDS BUDGET (ABSO)

OTHER FUNDS
ENTERPRISE
FUNDS (ABSO)

Description

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

Goals and Objectives

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

Budget

	Bookstore	Food Service	Total Enterprise Funds
Beginning Fund Balance and Revenue			
Beginning Fund Balance	\$ (1,470,696)	\$ (4,592,703)	\$ (6,063,399)
Sales	8,529,029	2,276,166	10,805,195
Interest/Other Revenue	67,283	14,246	81,529
TOTAL SOURCES	\$ 7,125,616	\$ (2,302,291)	\$ 4,823,325
Expenditures			
Non-Academic Salaries	\$ 1,546,824	\$ 1,341,488	\$ 2,888,312
Employee Benefits	842,832	574,924	1,417,756
Supplies and Materials	5,602,356	323,100	5,925,456
Other Operating Expenses	490,300	35,900	526,200
Capital Outlay	114,000	15,000	129,000
TOTAL USES	\$ 8,596,312	\$ 2,290,412	\$ 10,886,724
TOTAL ENDING FUND BALANCE	\$ (1,470,696)	\$ (4,592,703)	\$ (6,063,399)

OTHER ENTERPRISE FUNDS BUDGET

Description

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

Goals and Objectives

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

Revenue

Revenue is primarily derived from advertising and membership subscriptions.

Budget

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

ALL ENTERPRISE FUNDS ACTUALS

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Regular	4,921,813	2,999,723	5,028,099	3,114,644	3,616,591	30.26
Non-Instructional Salaries Other	965,337	1,795,140	916,892	1,591,598	105,957	0.89
TOTAL NON-ACADEMIC SALARIES	5,887,150	4,794,863	5,944,991	4,706,242	3,722,548	31.15
Employee Benefits	2,561,115	1,989,260	2,327,063	1,842,980	1,292,813	10.82
Supplies and Materials	10,724,854	7,963,423	11,205,804	6,331,227	5,928,956	49.61
Other Operating Expenses	1,846,131	1,108,612	1,453,945	811,516	872,200	7.30
Capital Outlay	413,550	107,714	415,000	82,769	134,000	1.12
Intrafund Transfers Out	921,217	913,219	176,000	176,000	-	-
TOTAL NON-SALARY ACCOUNTS	16,466,867	12,082,228	15,577,812	9,244,492	8,227,969	68.85
TOTAL ACTUALS & BUDGET	22,354,017	16,877,091	21,522,803	13,950,734	11,950,517	100

INTERNAL SERVICES FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget - See Next Page

INTERNAL SERVICES FUND BUDGET

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	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ (267,432)	\$ 15,657,699	\$ 2,862,189	\$ 547,079	\$ 1,994,397	\$ 73,010	\$ 20,866,942
Interest Revenue	1,200	31,300	6,972	1,300	6,200	-	46,972
District Share/Support, Payroll	41,231,900	5,714,138	-	-	-	-	46,946,038
Employee/Retiree Share	3,651,300	-	-	-	-	514,100	4,165,400
GFU/GFR Offset	(41,231,900)	(5,714,138)	(768,000)	(220,296)	(1,464,661)	-	(49,398,995)
Interfund Transfer In from GFU	-	-	-	7,675	-	-	7,675
District Support, Other	-	24,300	768,000	220,296	1,464,661	-	2,477,257
TOTAL SOURCES	\$ 3,385,068	\$ 15,713,299	\$ 2,869,161	\$ 556,054	\$ 2,000,597	\$ 587,110	\$ 25,111,289
Expenditures and Reserves							
Claims Paid/Legal Settlement/Expense	\$ -	\$ 1,955,895	\$ 768,000	\$ -	\$ -	\$ 497,200	\$ 3,221,095
Premium Payment	45,848,400	468,350	-	227,971	1,464,661	-	48,009,382
GFU/GFR Offset	(41,231,900)	(5,714,138)	(768,000)	(220,296)	(1,464,661)	-	(49,398,995)
Reserves	(1,231,432)	19,003,192	2,869,161	548,379	2,000,597	89,910	23,279,807
TOTAL USES	\$ 3,385,068	\$ 15,713,299	\$ 2,869,161	\$ 556,054	\$ 2,000,597	\$ 587,110	\$ 25,111,289

INTERNAL SERVICES FUND ACTUALS

47

	VEBA Benefits	Workers Comp	Legal Liability	Student Accident	Premium Insurance	Flexible Spending	Total Internal Service Funds
Beginning Balance and Revenue							
Beginning Balance	\$ 633,556	\$ 12,609,059	\$ 2,938,872	\$ 545,757	\$ 1,988,164	\$ 39,246	\$ 18,754,654
Interest Revenue	1,086	31,275	6,972	1,322	6,233	-	46,888
District Share/Support, Payroll	38,534,474	4,954,278	-	-	-	-	43,488,752
Employee/Retiree Share	3,412,435	-	-	-	-	514,194	3,926,629
District Support, Other	-	84,890	394,556	209,227	1,481,034	-	2,169,707
TOTAL SOURCES	\$ 42,581,551	\$ 17,679,502	\$ 3,340,400	\$ 756,306	\$ 3,475,431	\$ 553,440	\$ 68,386,630
Expenditures							
Claims Paid/Legal Settlement	\$ -	\$ 1,832,158	\$ 299,023	\$ -	\$ -	\$ 461,656	\$ 2,592,837
Premium Payment	42,848,983	-	-	209,227	1,481,034	-	44,539,244
Legal Fees	-	-	179,188	-	-	-	179,188
Claims Administration	-	189,645	-	-	-	18,774	208,419
TOTAL USES	\$ 42,848,983	\$ 2,021,803	\$ 478,211	\$ 209,227	\$ 1,481,034	\$ 480,430	\$ 47,519,688
ENDING BALANCE	\$ (267,432)	\$ 15,657,699	\$ 2,862,189	\$ 547,079	\$ 1,994,397	\$ 73,010	\$ 20,866,942

OTHER FUNDS
INTERNAL
SERVICES FUND

ASSOCIATED STUDENTS FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

The 2020-2021 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.

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Salaries Other	45,286	15,414	41,329	19,713	30,500	7.34
TOTAL NON-ACADEMIC SALARIES	45,286	15,414	41,329	19,713	30,500	7.34
Employee Benefits	5,274	98	5,756	628	2,550	0.61
Supplies and Materials	17,029	9,479	29,878	6,576	64,878	15.60
Other Operating Expenses	144,311	101,299	134,853	73,128	130,255	31.33
Capital Outlay	14,500	-	25,500	-	8,500	2.04
Other Student Aid	-	-	28,000	27,900	-	-
Contingencies	183,285	-	136,116	-	179,120	43.08
TOTAL NON-SALARY ACCOUNTS	364,399	110,876	360,103	108,232	385,303	92.66
TOTAL ACTUALS & BUDGET	409,685	126,290	401,432	127,945	415,803	100

ASSOCIATED STUDENTS FUND BUDGET

		City College		Mesa College		Miramar College		Continuing Education		Total Associated Student Fund
Beginning Balance and Income										
Beginning Balance	\$	113,665	\$	98,264	\$	50,410	\$	20,184	\$	282,523
Local/Interest Revenue		6,910		6,050		3,000		3,000		18,960
Interfund Transfer In from GFU		32,196		49,914		27,210		5,000		114,320
TOTAL SOURCES	\$	152,771	\$	154,228	\$	80,620	\$	28,184	\$	415,803
Expenditures and Reserves										
Non-Academic Salaries	\$	5,500	\$	10,000	\$	15,000	\$	-	\$	30,500
Employee Benefits		500		1,000		1,050		-		2,550
Supplies and Materials		45,000		4,000		10,000		5,878		64,878
Special Activities		50,000		45,950		20,000		14,305		130,255
Capital Outlay		-		500		5,000		3,000		8,500
Reserves		51,771		92,778		29,570		5,001		179,120
TOTAL USES	\$	152,771	\$	154,228	\$	80,620	\$	28,184	\$	415,803

ASSOCIATED STUDENTS FUND ACTUALS

	City College		Mesa College		Miramar College		Continuing Education		Total Associated Student Fund
Beginning Balance and Income									
Beginning Balance	\$	95,493	\$	118,046	\$	49,998	\$	16,017	\$ 279,554
Local/Interest Revenue		7,263		10,729		5,792		1,953	25,737
Interfund Transfer In from GFU		30,662		44,084		26,145		4,285	105,176
TOTAL SOURCES	\$	133,418	\$	172,859	\$	81,935	\$	22,255	\$ 410,467
Expenditures									
Non-Academic Salaries	\$	113	\$	9,050	\$	10,550	\$	-	\$ 19,713
Employee Benefits		8		371		248		-	627
Supplies and Materials		-		3,127		3,449		-	6,576
Special Activities		19,632		34,147		17,278		2,071	73,128
Capital Outlay		-		-		-		-	-
Other Student Aid		-		27,900		-		-	27,900
TOTAL USES	\$	19,753	\$	74,595	\$	31,525	\$	2,071	\$ 127,944
ENDING BALANCE	\$	113,665	\$	98,264	\$	50,410	\$	20,184	\$ 282,523

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

	2018-2019 Adjusted Total Budget \$	2018-2019 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Supplies and Materials	18,588	-	25,000	-	28,815	8.51
Other Operating Expenses	111,836	48,668	138,416	45,403	134,378	47.14
Capital Outlay	25,000	-	58,815	-	58,815	20.03
Contingencies	107,484	-	71,416	-	145,051	24.32
TOTAL NON-SALARY ACCOUNTS	262,908	48,668	293,647	45,403	367,059	100
TOTAL ACTUALS & BUDGET	262,908	48,668	293,647	45,403	367,059	100

STUDENT REPRESENTATION FEE TRUST FUND BUDGET

	City Student Representation Fee		Mesa Student Representation Fee		Miramar Student Representation Fee		Total Student Representation Fee Fund	
Beginning Balance and Revenue								
Beginning Balance	\$	89,411	\$	58,242	\$	129,809	\$	277,462
Local/Interest Revenue		35,597		35,000		19,000		89,597
TOTAL SOURCES	\$	125,008	\$	93,242	\$	148,809	\$	367,059
Expenditures and Reserves								
Supplies and Materials	\$	18,815	\$		\$	10,000	\$	28,815
Other Operating Expenses		62,378		32,000		40,000		134,378
Capital Outlay		43,815				15,000		58,815
Reserves		-		61,242		83,809		145,051
TOTAL USES	\$	125,008	\$	93,242	\$	148,809	\$	367,059

STUDENT REPRESENTATION FEE TRUST FUND ACTUALS

	City Student Representation Fee		Mesa Student Representation Fee		Miramar Student Representation Fee		Total Student Representation Fee Fund
Beginning Balance and Revenue							
Beginning Balance	\$	53,815	\$	33,200	\$	116,332	\$ 203,347
Local/Interest Revenue		35,597		52,564		31,358	119,519
TOTAL SOURCES	\$	89,412	\$	85,764	\$	147,690	\$ 322,866
Expenditures							
Other Operating Expenses	\$	-	\$	27,522	\$	17,881	\$ 45,404
TOTAL USES	\$	-	\$	27,522	\$	17,881	\$ 45,404
ENDING BALANCE	\$	89,412	\$	58,242	\$	129,809	\$ 277,462

OTHER FUNDS
STUDENT
REPRESENTATION FEE
TRUST

STUDENT FINANCIAL AID FUND

Description

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

Goals and Objectives

Provide financial assistance to students.

Revenue

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

Budget - See Next Page

OTHER FUNDS
STUDENT
FINANCIAL AID

STUDENT FINANCIAL AID FUND BUDGET

	City College	Mesa College	Miramar College	District	Total Student Financial Aid Fund
Federal Grants/Loans					
Pell Grants	\$ 21,620,000	\$ 20,050,000	\$ 13,005,000	\$ -	\$ 54,675,000
Supplemental Educational Opportunity Grants	526,996	525,321	377,140	-	1,429,457
AmeriCorps	22,000	25,000	20,000	-	67,000
William D. Ford Direct Loan Program	1,350,000	1,450,000	700,000	-	3,500,000
Osher	81,600	25,200	20,400	-	127,200
Alternative Loan	275,000	700,000	200,000	-	1,175,000
TOTAL FEDERAL GRANTS/LOANS	\$ 23,875,596	\$ 22,775,521	\$ 14,322,540	\$ -	\$ 60,973,657
State Grants					
CA Student Aid Commission-Cal Grant B and C	\$ 2,400,000	\$ 1,700,000	\$ 1,100,000	\$ -	\$ 5,200,000
CA Student Aid Commission-Baccalaureate Program	-	9,000	-	-	9,000
Extended Opportunity Program and Services	81,600	15,000	-	-	96,600
Co-operative Agencies Reserved for Education	30,000	12,000	13,291	-	55,291
Student Success Completion Grants	1,148,012	1,123,959	664,895	-	2,936,866
NextUp	51,500	71,812	20,000	-	143,312
United Way	-	-	-	267,000	267,000
TOTAL STATE GRANTS	\$ 3,711,112	\$ 2,931,771	\$ 1,798,186	\$ 267,000	\$ 8,708,069
TOTAL STUDENT GRANTS/LOANS	\$ 27,586,708	\$ 25,707,292	\$ 16,120,726	\$ 267,000	\$ 69,681,726
Interfund Transfers	26,350	26,266	18,857	-	71,473
TOTAL	\$ 27,613,058	\$ 25,733,558	\$ 16,139,583	\$ 267,000	\$ 69,753,199

STUDENT FINANCIAL AID FUND ACTUALS

	City College	Mesa College	Miramar College	Total Student Financial Aid Fund
Federal Grants/Loans				
Pell Grants	\$ 18,088,712	\$ 16,865,224	\$ 11,058,462	\$ 46,012,398
Supplemental Educational Opportunity Grants	557,959	667,680	268,651	1,494,290
AmeriCorps	16,149	19,234	13,488	48,871
William D. Ford Direct Loan Program	1,039,883	1,103,113	529,444	2,672,440
Osher	92,850	23,199	13,352	129,401
Alternative Loan	262,501	554,905	183,644	1,001,050
TOTAL FEDERAL GRANTS/LOANS	\$ 20,058,054	\$ 19,233,355	\$ 12,067,041	\$ 51,358,450
State Grants				
CA Student Aid Commission-Cal Grant B and C	\$ 2,016,709	\$ 1,425,383	\$ 917,113	\$ 4,359,205
CA Student Aid Commission-Baccalaureate Program	-	7,380	-	7,380
Extended Opportunity Program and Services	124,368	-	101,884	226,252
Co-operative Agencies Reserved for Education	26,300	16,200	17,065	59,565
Student Success Completion Grants	1,164,297	1,084,782	632,660	2,881,739
NextUp	80,015	38,034	20,825	138,874
TOTAL STATE GRANTS	\$ 3,411,689	\$ 2,571,779	\$ 1,689,547	\$ 7,673,015
TOTAL STUDENT GRANTS/LOANS	\$ 23,469,743	\$ 21,805,134	\$ 13,756,588	\$ 59,031,465
Interfund Transfers	27,912	33,403	13,433	74,748
TOTAL	\$ 23,497,655	\$ 21,838,537	\$ 13,770,021	\$ 59,106,213

OTHER FUNDS
STUDENT
FINANCIAL AID

SCHOLARSHIP AND LOAN TRUST FUNDS EXPENSES

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

Description

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

Goals and Objectives

Each college has established a committee to review and select applicants to disburse scholarships to eligible students in accordance with the terms prescribed by the individual donors. 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.

	2018-19 Adjusted Total Budget \$	2018-19 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Student Financial Aid	11,407	11,025	1,796	557	401	0.68
Contingencies	56,896	-	58,223	-	58,626	99.32
TOTAL NON-SALARY ACCOUNTS	68,303	11,025	60,019	557	59,027	100
TOTAL ACTUALS & BUDGET	68,303	11,025	60,019	557	59,027	100

SCHOLARSHIP AND LOAN TRUST FUND BUDGET

	City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund	
Beginning Balance and Revenue								
Beginning Balance	\$	25,000	\$	401	\$	32,926	\$	58,327
Local/Interest Revenue		-		-		700		700
TOTAL SOURCES	\$	25,000	\$	401	\$	33,626	\$	59,027
Expenditures and Reserves								
Student Loans	\$	-	\$	401	\$	-	\$	401
Student Scholarships		-		-		-		-
Reserves		25,000		-		33,626		58,626
TOTAL USES	\$	25,000	\$	401	\$	33,626	\$	59,027

SCHOLARSHIP AND LOAN TRUST FUND ACTUALS

	City EOPS Emergency Loan		City Emergency Loan		Raymond Farmer		Total Scholarship and Loan Fund	
Beginning Balance and Revenue								
Beginning Balance	\$	25,000	\$	596	\$	32,224	\$	57,820
Local/Interest Revenue		-		362		702		1,064
TOTAL SOURCES	\$	25,000	\$	958	\$	32,926	\$	58,884
Expenditures								
Student Loans	\$	-	\$	557	\$	-	\$	557
TOTAL USES	\$	-	\$	557	\$	-	\$	557
ENDING BALANCE	\$	25,000	\$	401	\$	32,926	\$	58,327

OTHER FUNDS
SCHOLARSHIP
AND LOAN TRUST

TRUST AND AGENCY FUNDS

Description

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

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

Goals and Objectives

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

Revenue

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

[Budget - See Next Page](#)

TRUST AND AGENCY FUNDS

2018-19 and 2019-20 Budget and Actuals Compared to 2020-21 Adopted Budget

OTHER FUNDS
TRUST AND
AGENCY

	2018-2019 Adjusted Total Budget \$	2018-2019 Final Actual \$	2019-20 Adjusted Total Budget \$	2019-20 Final Actual \$	2020-21 Adopted Total Budget \$	2020-21 PCT Total %
Non-Instructional Other	5,000	-	5,000	-	5,000	0.23
TOTAL ACADEMIC SALARIES	5,000	-	5,000	-	5,000	0.23
Non-Instructional Salaries Other	3,000	-	3,000	-	3,000	0.14
TOTAL NON-ACADEMIC SALARIES	3,000	-	3,000	-	3,000	0.14
Employee Benefits	800	-	800	-	800	0.04
Supplies and Materials	190,778	146,080	185,015	88,125	187,894	8.61
Other Operating Expenses	768,696	540,802	751,313	447,108	801,417	36.72
Capital Outlay	197,568	14,054	201,155	8,399	206,604	9.47
Contingencies	786,389	-	811,448	-	978,052	44.81
TOTAL NON-SALARY ACCOUNTS	1,944,231	700,936	1,949,731	543,632	2,174,767	99.65
TOTAL ACTUALS & BUDGET	1,952,231	700,936	1,957,731	543,632	2,182,767	100

TRUST AND AGENCY FUNDS BUDGET

	Cedar Center Chorus	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue						
Beginning Balance	\$ 27,876	\$ 19,191	\$ 112,738	\$ 1,136,054	\$ 186,234	\$ 1,482,093
Interest Revenue	-	-	2,670	600	-	3,270
Interfund Transfer In from GFU	-	-	-	-	-	-
Interfund Transfer In from Int Services	-	-	-	-	-	-
Other Local Revenue	20,000	-	-	563,704	113,700	697,404
TOTAL SOURCES	\$ 47,876	\$ 19,191	\$ 115,408	\$ 1,700,358	\$ 299,934	\$ 2,182,767
Expenditures and Reserves						
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Non-Academic Salaries	-	-	-	-	3,000	3,000
Employee Benefits	-	-	-	-	800	800
Supplies and Materials	2,999	2,000	-	168,706	14,189	187,894
Other Operating Expenses	44,877	-	-	530,595	225,945	801,417
Capital Outlay	-	17,191	115,408	23,005	51,000	206,604
Reserves	-	-	-	978,052	-	978,052
TOTAL USES	\$ 47,876	\$ 19,191	\$ 115,408	\$ 1,700,358	\$ 299,934	\$ 2,182,767

TRUST AND AGENCY FUNDS ACTUALS

	Cedar Center Chorus	AUX-Foundation Supported Project	Repro Graphics	Facilities Corp	Expendable Fiduciary	CE/MM President's Discretionary	Total Trust and Agency Fund
Beginning Balance and Revenue							
Beginning Balance	\$ 8,410	\$ -	\$ 19,191	\$ 108,780	\$ 967,988	\$ 179,420	\$ 1,283,789
Interest Revenue	-	-	-	2,674	1,288	3	3,965
Intra In Within Fiduciary Trust	-	-	-	-	-	-	-
Other Local Revenue	31,665	-	-	1,284	591,621	113,400	737,970
TOTAL SOURCES	\$ 40,075	\$ -	\$ 19,191	\$ 112,738	\$ 1,560,897	\$ 292,823	\$ 2,025,724
Expenditures							
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Academic Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	84,522	3,603	88,125
Other Operating Expenses	12,199	-	-	-	331,922	102,986	447,107
Intra Out Within Fiduciary Trust	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	8,399	-	8,399
TOTAL USES	\$ 12,199	\$ -	\$ -	\$ -	\$ 424,843	\$ 106,589	\$ 543,631
ENDING BALANCE	\$ 27,876	\$ -	\$ 19,191	\$ 112,738	\$ 1,136,054	\$ 186,234	\$ 1,482,093

OTHER FUNDS
TRUST AND
AGENCY

RETIREE HEALTH BENEFIT TRUST FUND

OTHER FUNDS
RETIREE HEALTH
BENEFIT TRUST

Description

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

In December 2005, to comply with GASB 43 and 45 requirements, the Board of Trustees approved joining the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). In June 2006, the Board of Trustees authorized the transfer of the reserves held for the purpose of funding the retiree health benefits, 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 \$6,555,048 effective June 30, 2020.

An actuarial study of district retiree health benefit programs from July 1, 2019, indicated an accrued past service liability of \$35,875,786 and a total liability for all current and future retirees of \$48,173,038. The District's next actuarial study which is compliant with the new GASB 74 and 75 requirements is scheduled for completion effective July 1, 2021.

Goals and Objectives

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

Market Value Change	Budget
Trust Balance/Revenue	
Market Value @ 07/01/2019	\$ 6,285,675
Market Value @ 06/30/2020	6,555,048
Change in Market Value	\$ 269,373
% Change in Market Value	4%

2020-21 Budget	
Beginning Balance	\$ 6,555,048
Investment Interest	282,220
TOTAL SOURCES	\$ 6,837,268
Other Operating Expenses	\$ 12,840
Transfer to GF/U	1,200,000
Restricted Reserves	5,624,428
TOTAL USES	\$ 6,837,268

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

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

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

WHEREAS, the Board of Trustees of the San Diego Community College District wishes to grant Business and Technology Services the authority to make ongoing transfers between any expenditure classifications to accommodate program needs and also to permit the payment of obligations of the District incurred in fiscal year 2020-2021 for all funds with the exception of General Fund Unrestricted.

WHEREAS, this transfer authority, with the requirement to maintain a record of activity, was granted to Business and Technology Services in Fiscal Year 2019-2020 and similar authority is requested for Fiscal Year 2020-2021 to be effective upon the adoption of the Adopted Budget through June 30, 2021.

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 10th day of September 2020 by the following votes:

AYES:	Members
NAYS:	Members
ABSENT:	Members

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

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

Recording Secretary

RESOLUTION

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
FISCAL YEAR 2020-21

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**
DATE: **SEPTEMBER 10, 2020**

I. 2020-21 APPROPRIATIONS LIMIT:

A. 2019-20 Appropriations Limit		<u>\$243,847,748</u>
B. 2020-21 Price Factor: 1.0373		
C. Population factor:		
1. 2018-19 Second Period Actual FTES	40,049.81	
2. 2019-20 Second Period Actual FTES	37,889.33	
3. 2020-21 Population change factor	<u>.9461</u>	
(line C.2. divided by line C.1.)		
D. 2019-20 Limit adjusted by inflation and population factors		<u>\$239,309,627</u>
(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$	
2. Temporary voter approved increases	_____	0
3. Total adjustments - increase		
Sub-Total		<u>\$.....</u>
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$	
2. Temporary voter approved increases	_____	0
3. Total adjustments - decrease		
G. 2020-21 Appropriations Limit		<u>\$239,309,627</u>

II. 2020-21 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue)	<u>\$122,110,618</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	<u>721,277</u>
C. Local Property taxes	<u>129,113,735</u>
D. Estimated excess Debt Service taxes
E. Estimated Parcel taxes, Square Foot taxes, etc.
F. Interest on proceeds of taxes	<u>975,000</u>
G. Less: Cost for Unreimbursed Mandates (Local appropriations for Unreimbursed State, Court, and Federal mandates)	<u>< ></u>
H. 2020-21 Appropriations Subject to Limit	<u>\$242,920,630</u>



SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Maria Nieto Senour
Mary Graham
Sean Elo
Craig Milgrim
Bernie Rhinerson

CHANCELLOR

Constance M. Carroll

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



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



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