

3375 Camino del Rio South
San Diego, CA 92108



**2015-2016
ADOPTED
BUDGET**

September 10, 2015

PREFACE

SAN DIEGO COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Dr. Maria Nieto Senour President
Rich Grosch Executive Vice President
Peter Zschiesche VP for Community Development
Mary Graham VP for Instructional Collaboration
Bernie Rhinerson VP for Educational Collaboration

ADMINISTRATION

Dr. Constance M. Carroll Chancellor
..... District Office, 3375 Camino del Rio South, San Diego, CA 92108

COLLEGE ADMINISTRATORS

Dr. Anthony Beebe..... President, City College
..... 1313 Park Boulevard, San Diego, CA 92101
Dr. Pamela T. Luster President, Mesa College
..... 7250 Mesa College Drive, San Diego, CA 92111
Dr. Patricia Hsieh President, Miramar College
..... 10440 Black Mountain Road, San Diego, CA 92126
Dr. Carlos O. Turner Cortez President, Continuing Education
..... 4343 Ocean View Blvd., San Diego, CA 92113

DISTRICT OFFICE ADMINISTRATORS
3375 Camino del Rio South, San Diego, CA 92108

Dr. Bonnie Ann Dowd Executive Vice Chancellor,
..... Business and Technology Services
Dr. Stephanie R. Bulger Vice Chancellor,
..... Instructional Services
Dr. Lynn Neault Vice Chancellor,
..... Student Services
Will Surbrook..... Vice Chancellor,
..... Human Resources
Christopher Manis Vice Chancellor,
..... Facilities Management

SAN DIEGO COMMUNITY COLLEGE DISTRICT

INDIVIDUALS ACTIVE IN THE 2015-2016 BUDGET DEVELOPMENT PROCESS

BUDGET DEVELOPMENT INSTITUTIONAL PLANNING & ADVISORY COMMITTEE

- Sally Deaton..... Academic Senate Representative**
..... City College
- Rob Fremland Academic Senate President**
..... Mesa College
- Marie McMahon Academic Senate President**
..... Miramar College
- Richard Weinroth Academic Senate President**
..... Continuing Education
- Terrie Hubbard Classified Senate President**
..... Miramar College
- Jim Mahler AFT Union President**
- Seher Awan..... Vice President, Administrative Services**
..... City College
- Rachelle Agatha Vice President, Administrative Services**
..... Mesa College
- Brett Bell Vice President, Administrative Services**
..... Miramar College
- Bob Parker Vice President, Administrative Services**
..... Continuing Education
- Dr. Lynn Neault..... Vice Chancellor**
..... Student Services, District Office
- Nancy Lim Budget Supervisor**
..... Business and Technology Services, District Office
- Vacant Manager, Fiscal Services**
..... Business and Technology Services
- Charles W. Rogers Controller**
..... Business and Technology Services, District Office
- Dr. Bonnie Ann Dowd Executive Vice Chancellor**
..... Business and Technology Services, District Office
- Dr. Constance M. Carroll..... Chancellor**
..... District Office

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

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SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South
San Diego, California 92108-3883
619-388-6500

Adopted Budget
September 10, 2015

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor
619-388-6957

September 10, 2015

CHANCELLOR'S MESSAGE

The San Diego Community College District's 2015-16 Adopted Budget is a balanced budget. The Adopted Budget was developed through a collaborative process involving 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, staff, and student leadership of the colleges, Continuing Education, and the District Office.

The California Budget 2015-16, signed into law on June 25, 2015, pays down debt and provides a "rainy day" fund as it implements the first year of Proposition 2, the Rainy Day Budget Stabilization Fund Act. Increased spending on education, health care, In-Home Supportive Services, workforce development, and drought assistance are a few of the initiatives addressed in the State Budget. The 2015-16 State Budget is a balanced budget. However, it remains precariously balanced due to numerous uncertainties related to global, national, and state economic situations, the need for the state to address hundreds of billions of dollars in liabilities for deferred maintenance of its aging infrastructure, retiree health care benefits for state employees, and other future pension benefits and revenue uncertainties. These are critical issues since Proposition 30's temporary sales and personal income taxes are scheduled to sunset in 2016 and early 2018.

Funding for K-12 and community colleges has been at an all-time high since 2012-13 due to Proposition 30 and will grow further by \$68.4 billion in 2015-16. The Proposition 98 maintenance factor – an indicator of the past cuts made to K-12 and community colleges – totaled nearly \$11 billion as of 2011-12. With the passage of the State's 2015-16 Budget, that amount is reduced to \$772 million. Community colleges will receive approximately \$800 million for 3% growth in student access, higher base funding to support operations, and additional funding to support student services and student success. Community colleges and K-12 schools will also share another \$5.4 billion in one-time funds, primarily for retiring past state obligations for mandated local programs, which have not been previously reimbursed to K-12 schools and community colleges.

The State's 2015-16 Budget Act provides the San Diego Community College District with the largest consecutive funding increase, totaling \$80.1 million. The increase is a welcome change after more than five years of drastic revenue cuts imposed by the state. Due to the SDCCD's long history of sound fiscal management, the District was able to continue to address student demand for class offerings and services, and avoid layoffs and other reductions affecting faculty, staff and administrators.

The District's Adopted Budget for 2015-16 of \$801 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The District's general fund unrestricted revenues, as compared to 2014-15, reflect an increase of \$50.2 million in state apportionment revenue, \$24.0 million in general fund restricted revenues, and \$5.9 million in state capital construction projects. The District's revenue increase includes a \$2.1 million cost-of-living adjustment (COLA) of 1.02% to address operational cost increases and an increase in growth apportionment revenue of approximately \$7.0 million or 3.65%. The additional state apportionment and COLA revenue provide funding to allow the District to serve nearly 1,700 more FTES (full-time-equivalent students), which could result in up to 8,500 additional students being served in 2015-16 at City, Mesa, and Miramar colleges, and Continuing Education as compared to the District's 2014-15 Adopted Budget.

In addition, the District will receive approximately \$12.1 million in additional base apportionment revenue as a result of increased funding of Career Development, College Preparation Non-credit FTES, which will now be aligned with the credit FTES funding rate. The Budget also provides an increase of \$15.5 million to improve and expand student success programs and to strengthen efforts to assist underrepresented students. The District's 2015-16 Adopted Budget also includes \$5.5 million in one-time state funding for the replacement of instructional equipment and scheduled maintenance of existing District facilities, and \$1.4 million for energy efficiency projects with the Capital Projects fund. Also included in the increased funding to the District is \$23.6 million in one-time funding for past state mandated claims, which have been previously incurred but not paid for by the state.

Numerous issues affect community college budgets each year, such as the amount of Proposition 98 funding in addition to the temporary nature of Proposition 30 taxes, one of which will expire in 2016 and the other, which will expire in 2018. In spite of the state reductions and revenue uncertainty, the District remained fiscally sound, continuing to maintain the highest Standard and Poor's and Moody's bond ratings given to community colleges for bonds sold to fund three years of the District's construction program as approved by local taxpayers for facilities improvements throughout the District. The 2015-16 Adopted Budget reflects a decrease of \$21.0 million in the Proposition S and N budgets due to bond proceeds being spent for various construction projects started and completed in 2014-15, the second of the three-year bond proceeds funded projects. The District continues 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. All construction projects 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.

The 2015-16 Adopted Budget includes sufficient reserves for the District's stability and security and to cover anticipated cash-flow requirements. The state and national economic forecasts still suggest that some level of cost savings and fiscally sound budget planning must continue throughout 2015-16, especially given that Proposition 30 provides temporary tax revenues. The 2015-16 Adopted Budget presented for the Board of Trustees' approval was developed based upon the District's established priorities and plans. It includes significant increases in the number of class sections offered at each of the colleges and Continuing Education. The 2015-16 Adopted Budget includes funding for 31 new permanent full-time faculty in addition to replacement of faculty retirees as of June 30, 2015. The new full-time faculty hires are in addition to the 92 hired during the last three years for the colleges and Continuing Education. Improvements in operational services and other staffing needs will continue to be addressed during the 2015-16 fiscal year.

The State's 2015-16 Budget has brought much needed restoration of previously earned and funded revenues to allow the District to continue to serve the community. However, none of this would have been possible without the efforts of all faculty, staff, and administrators at the District. I continue to remain cautiously optimistic because of on-going state and national economic uncertainties, which are beyond the District's control. However, I am extremely pleased with the new funding we anticipate receiving in 2015-16, which fully restores the \$33 million in revenue previously reduced by the state. Also, for the first time in nearly seven years funding is provided for true growth in FTES as compared to restoration. I continue to be pleased to see the governor and state legislators' recognition of the importance of community colleges to our state's economic well-being. It is also encouraging to see the state's gradual economic recovery, with the possibility of continued improvements in funding that will benefit students, faculty, staff, and the broader community.

I am pleased to recommend the approval of the 2015-16 Adopted Budget for the San Diego Community College District. The budget, presented for your consideration, ensures that the District will continue to meet its financial obligations, continue to serve as many students as possible, and continue to remain fiscally solvent and viable.

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.

Constance M. Carroll, Ph.D.
Chancellor

DESCRIPTION OF FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

DESCRIPTION OF FUND

The following is a brief description of the funds included in the District's 2015-2016 Adopted Budget.

GENERAL FUND UNRESTRICTED

The 2015-2016 General Fund Unrestricted accounts for all the assets and resources used for financing the general operation of the District (instruction, administration, student services, maintenance and operations, etc). Transactions for all authorized purposes other than those to be specifically accounted for in other funds are recorded in Unrestricted General Funds.

These funds account for all resources available for the general purposes of the San Diego Community College District's operation and support of its education program. This fund also accounts for any matching contributions required for categorical programs.

The categories to which these funds are allocated are listed below:

Campus Allocations

City College	Pages 12 – 13
Mesa College	Pages 14 – 15
Miramar College	Pages 16 – 17
Continuing Education	Pages 18 – 19

District Office

This allocation includes the operating budget for the following departments: Pages 20 – 21

Board Office
Chancellor's Office
Communications and Public Relations
Business and Technology Services
Human Resources
Facilities Services
Instructional Services and Planning
Student Services

General Services and Support

This allocation supports Districtwide services as follows: Pages 22 – 23

College Police	Retiree Benefits
Maintenance Services	Service Contracts
Operation Services	Maintenance Contracts
Computing Services	Lease Contracts

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

DESCRIPTION OF FUNDS (Continued)

GENERAL FUND RESTRICTED

Pages 24 - 38

This part of the General Fund accounts for resources available for the operation and support of educational programs that are specifically restricted by donors or other outside agencies as to their expenditure.

Categorical or restricted monies are recorded as revenue only to the extent they have been earned, (expenses have been incurred for the intended purpose of the gift, grant, contract, etc.).

CHILD DEVELOPMENT FUND

Pages 39 - 42

This fund is established to supplement the operations of the District's Child Development Centers at City College, Mesa College and Miramar College.

SPECIAL REVENUE FUNDS

Pages 43 - 45

This fund is established in accordance with the State Budget and Accounting Manual for budgeting and accounting for Cosmetology, Consumer Fee and Career Assessment activities.

DESIGNATED CAPITAL PROJECTS FUNDS

Pages 46 - 48

This fund is established for budgeting and accounting for capital outlay construction projects. Also included in this fund are scheduled maintenance and hazardous materials abatement.

TRUST AND AGENCY FUNDS

Pages 49 - 53

This fund is established to account for all monies held in a trustee capacity by the colleges and District for individuals, organizations and clubs.

STUDENT REPRESENTATION FEE TRUST

Pages 54 - 56

This fund is established to account for all monies collected pursuant to Education Code Section 76060.5.

SCHOLARSHIP AND LOAN FUNDS

Pages 57 - 59

This fund is established and maintained to account for monies received from a variety of donors. The monies are awarded to eligible students to further their educational objectives within the District.

RETIREE HEALTH BENEFIT TRUST FUND

Page 60

This fund is held in an irrevocable trust to fully fund all current and future liabilities related to post employment health benefits.

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

DESCRIPTION OF FUNDS (Continued)

ASSOCIATED STUDENTS FUNDS

Pages 61 - 63

This fund is established to account for monies held in trust by the District for organized student associations. A separate Associated Student Fund (AS) is maintained for each college.

STUDENT FINANCIAL AID FUNDS

Pages 64 – 66

This fund is established to account for the receipt and payment of government funded student financial aid including Federal, State and District resources.

INTERNAL SERVICES FUND

Pages 67 - 69

This fund is established to account for the administration and maintenance of the District's group medical, dental and life insurance programs for employees and the District's programs for Worker's Compensation and Risk Management, Liability, Property, Reserves for Post Retirement Health Benefits and other insurance.

PROPOSITION "S" AND "N" FUNDS

Pages 70 - 75

These funds are established to account for the acquisition of land and to construct, improve, and equip facilities in accordance with the respective Campus Facility Master Plans.

ENTERPRISE FUNDS

Pages 76 - 80

These funds are established to account for the sales, purchases, and operating expenses of the District's major business enterprises: the Bookstore and Food Services. The cost of operating these enterprises is to be financed through sales to students, staff and the community.

OTHER ENTERPRISE FUNDS

Page 81

These funds are established to account for other proprietary type of operations. The major activity in this fund is the KSDS Radio Station operating at San Diego City College.

EXECUTIVE SUMMARY

ALL FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

DISTRICT BUDGET ALL FUNDS

The District's 2015-2016 Adopted Budget of \$801 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2015-2016 Adopted Budget is approximately \$62.5 million more than the 2014-2015 Adopted Budget. This is primarily due to the net increases of \$50.3 million and \$24.0 million in the General Fund Unrestricted and Restricted respectively. With regards to the other funds, there was a decrease of approximately \$21.0 million in the Proposition S & N funds as well as net increases of: \$4.6 million in the Capital Projects Fund, \$1.7 million in Financial Aid, \$ 1.1 in the Internal Services Fund, and \$1.8 million in the remaining funds. It should be noted that included in the Restricted Funds are only those programs that have been identified for continued funding in 2015-2016. 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 2015-2016 year progresses. The table below provides a summary of these funds in comparison with the 2014-2015 Adopted Budget.

TOTAL DISTRICT BUDGET ALL FUNDS

Fund	2014-2015 Adopted Budget	2015-2016 Adopted Budget	Changes Over/ (Under)
General Fund			
Unrestricted	\$ 236,952,431	\$ 287,203,564	\$ 50,251,133
Restricted	97,200,727	121,278,338	24,077,611
TOTAL GENERAL FUND	<u>334,153,158</u>	<u>408,481,902</u>	<u>74,328,744</u>
OTHER FUNDS			
Child Development	1,271,224	1,697,878	426,654
Special Revenue Fund	1,626,938	1,673,867	46,929
Capital Projects Fund	18,497,154	23,106,767	4,609,613
Associated Students	389,178	403,926	14,748
Student Financial Aid	67,855,401	69,574,892	1,719,491
Trust & Agency	2,324,254	2,302,737	(21,517)
Student Representation Fee	222,841	219,336	(3,505)
Scholarship/Loan	76,371	74,898	(1,473)
Internal Services	10,134,521	11,261,488	1,126,967
Proposition "S" Fund	95,060,913	43,504,214	(51,556,699)
Proposition "N" Fund	167,699,176	198,295,472	30,596,296
Enterprise Funds	21,578,345	22,427,545	849,200
Retiree Benefit Trust	17,419,795	17,778,048	358,253
TOTAL OTHER FUNDS	<u>404,156,111</u>	<u>392,321,068</u>	<u>(11,835,043)</u>
TOTAL ALL FUNDS	<u>\$ 738,309,269</u>	<u>\$ 800,802,970</u>	<u>\$ 62,493,701</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

SUMMARY OF TOTAL DISTRICT BUDGET

Budget Element	General Fund		Child Dev Fund	Special Rev Fund	Capital Outlay Projects	Trust & Agency	Student Rep Fee	Scholarship/ Loan	Retiree Benefit Trust	Assoc Students	Student Fin Aid	Internal Services	Prop "S" Fund	Prop "N" Fund	Enterprise Funds	TOTAL BUDGET
	Unrestricted	Restricted														
INCOME																
Beginning Balances	8,651,696	53,712,069	738,099	919,367	10,119,263	1,292,618	135,836	71,798	17,778,048	252,471	0	7,862,825	43,427,237	75,872,933	5,579,338	226,413,598
Revenue	273,826,159	62,951,070	834,779	754,500	12,351,647	1,010,119	83,500	3,100	0	24,158	69,574,892	3,390,988	76,977	122,422,539	16,713,207	564,017,635
Incoming Transfers	4,725,709	4,615,199	125,000	0	635,857	0	0	0	0	127,297	0	7,675	0	0	135,000	10,371,737
Total Income	<u>287,203,564</u>	<u>121,278,338</u>	<u>1,697,878</u>	<u>1,673,867</u>	<u>23,106,767</u>	<u>2,302,737</u>	<u>219,336</u>	<u>74,898</u>	<u>17,778,048</u>	<u>403,926</u>	<u>69,574,892</u>	<u>11,261,488</u>	<u>43,504,214</u>	<u>198,295,472</u>	<u>22,427,545</u>	<u>800,802,970</u>
APPROPRIATIONS																
Expenditures	233,335,581	97,714,731	1,619,672	1,673,867	22,769,110	1,423,657	124,320	44,574	1,000	195,930	69,507,820	1,391,495	33,834,702	80,114,555	16,943,174	560,694,188
Contingency/Reserves	49,981,796	17,560,992	0	0	0	879,080	95,016	30,324	17,777,048	207,996	0	9,869,993	9,669,512	118,180,917	5,484,371	229,737,045
Retained Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Transfers	3,886,187	6,002,615	78,206	0	337,657	0	0	0	0	0	67,072	0	0	0	0	10,371,737
Total Appropriations	<u>287,203,564</u>	<u>121,278,338</u>	<u>1,697,878</u>	<u>1,673,867</u>	<u>23,106,767</u>	<u>2,302,737</u>	<u>219,336</u>	<u>74,898</u>	<u>17,778,048</u>	<u>403,926</u>	<u>69,574,892</u>	<u>11,261,488</u>	<u>43,504,214</u>	<u>198,295,472</u>	<u>22,427,545</u>	<u>800,802,970</u>

Detail of these funds are located on the following pages as indicated

Pages:

10 -	27-	39-	43-	46-	49-	54-	57-	60	61-	64-	67-	70-	73-	76-	-
23	38	42	45	48	53	56	59		63	66	69	72	75	80	

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

Interfund/Intrafund Transfers for all Funds

Incoming Transfer To:	Amount	Outgoing Transfer From:	Purpose:
General Fund Unrestricted	4,725,709	General Fund Restricted	Transfer from Reserve
General Fund Restricted	3,516,215	General Fund Unrestricted	See Detail on Page 8
General Fund Restricted	978,706	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	67,072	Student Financial Aid	Administrative Allowance
General Fund Restricted	53,206	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	298,200	General Fund Restricted	Maint., Emergency repairs & Campus Minor Improv.
Capital Projects Fund	337,657	Capital Projects Fund	Program Support
Other Enterprise Funds	135,000	General Fund Unrestricted	See Detail on Page 8
Associated Students Fund	127,297	General Fund Unrestricted	See Detail on Page 8
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
Total Transfers	\$10,371,737		

DISTRICT OPERATING BUDGET

**General Fund
Unrestricted
(Continuous & One-time)**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

COMPARISON OF 2014-2015 BUDGETED REVENUE TO 2015-2016 ADOPTED BUDGET REVENUE

GENERAL FUND UNRESTRICTED REVENUES

Revenue Source	2014-2015 Adopted Budget	2015-2016 Adopted Budget	Changes Over/ Under
Apportionment			
Foundation Grant	\$ 16,868,471	\$ 17,011,849	\$ 143,378
Credit Base	152,037,385	164,485,571	12,448,186
Non-Credit Base	<u>27,752,954</u>	<u>37,462,108</u>	<u>9,709,154</u>
Total Base	196,658,810	218,959,528	22,300,718
Base Allocation Operations	-	12,111,126	12,111,126
Full Time Faculty	-	2,257,004	2,257,004
COLA	1,621,657	2,145,186	523,529
One-Time Mandated Cost	<u>-</u>	<u>23,637,781</u>	<u>23,637,781</u>
Sub Total	198,280,467	259,110,625	60,830,158
Part Time Faculty	96,548	96,548	0
Lottery	5,396,992	6,144,600	747,608
Mandated Cost Reimbursement	2,984,166	1,182,293	(1,801,873)
Interest Revenue	200,000	200,000	0
Enrollment Fee (2% Waiver)	376,611	486,593	109,982
Non-Resident Tuition	4,200,000	5,300,000	1,100,000
Student Fees	264,000	170,000	(94,000)
Apprenticeship Allowance	374,152	682,500	308,348
Other Local Revenue	574,650	453,000	(121,650)
Intrafund from Restricted	10,827,156	4,725,709	(6,101,447)
Total Revenue	<u>223,574,742</u>	<u>278,551,868</u>	<u>54,977,126</u>
Beginning Balance	<u>13,377,689</u>	<u>8,651,696</u>	<u>(4,725,993)</u>
TOTAL UNRESTRICTED REVENUES	<u>\$ 236,952,431</u>	<u>\$ 287,203,564</u>	<u>\$ 50,251,133</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GENERAL FUND/UNRESTRICTED

INTER AND INTRA FUND TRANSFERS

INTRAFUND TRANSFERS	INTERFUND TRANSFERS
----------------------------	----------------------------

Outgoing Transfer to Restricted for:

Federal Work Study	47,558
Military Education -Auxiliary	546,365
Districtwide Co-curricular	2,004,310
Hourglass Park - Miramar	256,957
Hourglass Field House	250,753
Hazardous Materials	112,500
Hourglass Pool - Miramar	297,772

Transfer from GFU to:

Child Development	100,000
Internal Services / Sports Ins.	7,675
District Support Assoc. Students (1)	127,297
Other Enterprise Fund (KSDS)	135,000

Total Intrafund Transfer Out

\$ 3,516,215

Total Interfund Transfer Out

\$ 369,972

(1) I.D. Card - City College = \$22,415 - Mesa College = \$33,587 - Miramar College = \$13,882- Continuing Ed. = \$0

(2) Vending - City College = \$16,811 - Mesa College = \$25,190 - Miramar College = \$10,412 - Continuing Ed = \$5,000

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

ANALYSIS OF BEGINNING FUND BALANCE

Source	2015-2016 ADOPTED BUDGET
Beginning Balance (One-Time)	8,651,696
One-Time funds to Include Elimination of Mandated Claims	23,637,781
Total Unrestricted One-Time Revenue	\$ 32,289,477

DESIGNATED USES OF BEGINNING BALANCE

	2015-2016 ADOPTED BUDGET
To Balance GFU Continuous Operating Budget	6,937,665
Prior Year Encumbrances- Colleges and CE	80,678
Prior Year Encumbrances- District Office	1,518,582
Carryover One-Time Ending Balance Fund- Colleges	707,066
FY 15 Summer Carryover- Colleges and CE	2,729,426
25% Supplies, Operating Exp and Capital Outlay-Colleges and CE	199,947
Reprographic's Equipment- District Office	53,460
ERP Supplies- District Office	3,000
Brand Strategy, Community Map, Media Campaign, and Web Design	174,000
Integration of Board Policies into BoardDocs	5,000
Carryover Various Bargaining Unit Balances	970,428
Set Aside for One-Time Mandated Claims (RAF)	18,910,225
TOTAL USES	\$ 32,289,477

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

GENERAL FUND UNRESTRICTED DISTRICTWIDE						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	38,986,619	16.45	40,241,079	16.98	40,437,104	14.08
1200 Contract Non-Classroom	17,422,649	7.35	17,600,269	7.43	19,011,005	6.62
1300 Hourly Classroom	35,184,073	14.85	36,168,467	15.26	36,013,648	12.54
1400 Hourly Non-Classroom	1,110,681	0.47	1,265,302	0.53	1,339,001	0.47
TOTAL ACADEMIC SALARIES	92,704,022	39.12	95,275,117	40.21	96,800,758	33.70
2100 Contract Non-Classroom	45,939,575	19.39	46,584,551	19.66	45,785,714	15.94
2200 Contract Classroom	5,830,719	2.46	6,124,844	2.58	5,961,432	2.08
2300 Hourly Non-Classroom	1,419,498	0.60	1,598,639	0.67	1,595,435	0.56
2400 Hourly Classroom	1,265,092	0.53	1,315,977	0.56	1,442,792	0.50
TOTAL NON-ACADEMIC SALARIES	54,454,884	22.98	55,624,011	23.47	54,785,373	19.08
3000 Employee Benefits	47,772,953	20.16	48,733,382	20.57	49,268,167	17.15
4000 Supplies & Materials	4,160,863	1.76	3,940,778	1.66	4,311,948	1.50
5000 Other Operating Expenses	20,022,255	8.45	23,822,638	10.05	23,823,733	8.30
6000 Capital Outlay	3,324,896	1.40	4,204,598	1.77	4,344,302	1.51
7200 Intrafund Transfers Out	3,365,353	1.42	3,418,331	1.44	3,651,215	1.27
7300 Interfund Transfers Out	229,274	0.10	229,274	0.10	234,972	0.08
7500 Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
7900 Contingencies	10,916,630	4.61	1,703,853	0.72	49,981,796	17.40
TOTAL NON-SALARY ACCOUNTS	89,793,524	37.89	86,054,154	36.32	135,617,433	47.22
TOTAL BUDGET	236,952,431	100.00	236,953,282	100.00	287,203,564	0.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

GENERAL FUND UNRESTRICTED DISTRICTWIDE

	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	36,161,566	18.99	37,188,138	17.81	40,345,053	17.97	40,437,104	14.08
1200 Contract Non-Classroom	16,322,122	8.57	16,802,077	8.04	17,191,436	7.66	19,011,005	6.62
1300 Hourly Classroom	27,353,749	14.37	31,657,892	15.16	36,137,812	16.09	36,013,648	12.54
1400 Hourly Non-Classroom	1,301,548	0.68	1,209,444	0.58	1,150,484	0.51	1,339,001	0.47
TOTAL ACADEMIC SALARIES	81,138,986	42.61	86,857,550	41.59	94,824,785	42.23	96,800,758	33.70
2100 Contract Non-Classroom	43,084,649	22.63	44,098,886	21.11	45,426,065	20.23	45,785,714	15.94
2200 Contract Classroom	5,222,097	2.74	5,592,626	2.68	5,899,317	2.63	5,961,432	2.08
2300 Hourly Non-Classroom	959,670	0.50	1,041,766	0.50	1,613,246	0.72	1,595,435	0.56
2400 Hourly Classroom	1,023,583	0.54	1,304,443	0.62	474,423	0.21	1,442,792	0.50
TOTAL NON-ACADEMIC SALARIES	50,289,999	26.41	52,037,721	24.91	53,413,051	23.78	54,785,373	19.08
3000 Employee Benefits	43,438,041	22.81	44,022,671	21.08	46,816,715	20.85	49,268,167	17.15
4000 Supplies & Materials	2,546,556	1.34	3,107,713	1.49	3,243,980	1.44	4,311,948	1.50
5000 Other Operating Expenses	8,406,787	4.42	15,814,593	7.57	21,007,265	9.35	23,823,733	8.30
6000 Capital Outlay	1,195,647	0.63	3,192,548	1.53	1,618,433	0.72	4,344,302	1.51
7200 Intrafund Transfers Out	2,631,145	1.38	2,604,629	1.25	3,412,962	1.52	3,651,215	1.27
7300 Interfund Transfers Out	761,017	0.40	1,223,326	0.59	229,274	0.10	234,972	0.08
7500 Student Financial Aid	1,300	0.00	1,200	0.00	1,300	0.00	1,300	0.00
7900 Contingencies	0	0.00	0	0.00	0	0.00	49,981,796	17.40
TOTAL NON-SALARY ACCOUNTS	58,980,493	30.97	69,966,680	33.50	76,329,929	33.99	135,617,433	47.22
TOTAL ACTUALS & BUDGET	190,409,478	100.00	208,861,951	100.00	224,567,765	100.00	287,203,564	100.00

HISTORICAL COMPARISON OF FTES

	2011-2012	2012-2013	2013-2014	2014-2015
Credit	30,109.20	29,749.23	31,831.32	32,112.36
In-Service	1,285.83	1,362.76	1,438.61	1,535.23
Non-Credit	7,683.88	7,649.10	7,677.12	8,030.90
DSP&S	358.19	359.10	356.82	379.56
F-Factor	247.70	242.39	212.20	239.93
Sub-Total State Reported	39,684.80	39,362.58	41,516.07	42,297.98
Non-Resident	967.40	958.78	1,059.44	1,234.48
TOTAL	40,652.20	40,321.36	42,575.51	43,532.46

DISTRICT OPERATING BUDGET

General Fund Unrestricted

**Appropriations by
Campus**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

CITY COLLEGE - GENERAL FUND UNRESTRICTED						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	10,865,099	27.81	11,689,813	28.24	12,217,471	30.55
1200 Contract Non-Classroom	4,034,989	10.33	4,034,989	9.75	5,060,936	12.65
1300 Hourly Classroom	8,375,803	21.44	8,201,838	19.81	6,288,731	15.72
1400 Hourly Non-Classroom	403,671	1.03	440,241	1.06	529,979	1.33
TOTAL ACADEMIC SALARIES	23,679,562	60.61	24,366,881	58.86	24,097,117	60.25
2100 Contract Non-Classroom	5,224,131	13.37	5,266,423	12.72	5,320,639	13.30
2200 Contract Classroom	1,337,470	3.42	1,418,961	3.43	1,405,900	3.52
2300 Hourly Non-Classroom	117,470	0.30	406,767	0.98	393,873	0.98
2400 Hourly Classroom	142,736	0.37	154,674	0.37	354,551	0.89
TOTAL NON-ACADEMIC SALARIES	6,821,807	17.46	7,246,825	17.50	7,474,963	18.69
3000 Employee Benefits	7,964,894	20.39	9,062,891	21.89	7,635,986	19.09
4000 Supplies & Materials	191,322	0.49	170,428	0.41	301,918	0.75
5000 Other Operating Exp & Svs	331,535	0.85	463,913	1.12	432,619	1.08
6000 Capital Outlay	77,861	0.20	87,573	0.21	50,037	0.13
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	851	0.00		
TOTAL NON-SALARY ACCOUNTS	8,565,612	21.93	9,785,656	23.64	8,420,560	21.06
TOTAL BUDGET	39,066,981	100.00	41,399,362	100.00	39,992,640	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

CITY COLLEGE - GENERAL FUND UNRESTRICTED

	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT	2015-2016	PCT
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	10,937,458	30.54	10,912,047	28.94	11,826,081	29.32	12,217,471	30.55
1200 Contract Non-Classroom	3,573,232	9.98	3,948,493	10.47	3,990,137	9.89	5,060,936	12.65
1300 Hourly Classroom	6,500,525	18.15	7,514,517	19.93	8,376,349	20.77	6,288,731	15.72
1400 Hourly Non-Classroom	537,166	1.50	432,554	1.15	347,720	0.86	529,979	1.33
TOTAL ACADEMIC SALARIES	21,548,382	60.18	22,807,611	60.48	24,540,287	60.84	24,097,117	60.25
2100 Contract Non-Classroom	4,585,601	12.81	4,807,031	12.75	4,928,599	12.22	5,320,639	13.30
2200 Contract Classroom	1,201,916	3.36	1,351,100	3.58	1,365,271	3.38	1,405,900	3.52
2300 Hourly Non-Classroom	90,570	0.25	132,889	0.35	201,066	0.50	393,873	0.98
2400 Hourly Classroom	105,931	0.30	110,758	0.29	117,596	0.29	354,551	0.89
TOTAL NON-ACADEMIC SALARIES	5,984,019	16.71	6,401,778	16.98	6,612,532	16.39	7,474,963	18.69
3000 Employee Benefits	7,959,702	22.23	8,103,065	21.49	8,695,798	21.56	7,635,986	19.09
4000 Supplies & Materials	63,688	0.18	79,802	0.21	128,953	0.32	301,918	0.75
5000 Other Operating Expenses	239,280	0.67	265,898	0.71	318,812	0.79	432,619	1.08
6000 Capital Outlay	13,798	0.04	51,151	0.14	39,267	0.10	50,037	0.13
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	8,276,468	23.11	8,499,917	22.54	9,182,830	22.77	8,420,560	21.06
TOTAL ACTUALS & BUDGET	35,808,868	100.00	37,709,306	100.00	40,335,649	100.00	39,992,640	100.00

HISTORICAL COMPARISON OF FTES

	2011-2012	2012-2013	2013-2014	2014-2015
Credit	9,686.15	9,592.00	10,380.22	10,399.80
Non-Credit	53.49	54.22	57.57	70.83
DSP&S	10.43	8.29	8.66	15.51
Sub-Total State Reported	9,750.07	9,654.51	10,446.45	10,486.14
F-Factor	16.40	13.99	10.20	9.84
Non-Resident	243.82	220.38	227.80	267.15
TOTAL	10,010.29	9,888.88	10,684.45	10,763.13

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

MESA COLLEGE - GENERAL FUND UNRESTRICTED						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	16,964,228	30.33	16,975,184	28.64	16,835,657	28.60
1200 Contract Non-Classroom	5,667,924	10.13	5,751,362	9.70	5,967,590	10.14
1300 Hourly Classroom	11,481,130	20.53	12,458,896	21.02	12,806,908	21.75
1400 Hourly Non-Classroom	297,639	0.53	372,315	0.63	373,676	0.63
TOTAL ACADEMIC SALARIES	34,410,921	61.52	35,557,757	60.00	35,983,831	61.12
2100 Contract Non-Classroom	6,714,446	12.00	6,689,760	11.29	6,751,536	11.47
2200 Contract Classroom	1,761,552	3.15	1,862,979	3.14	1,876,821	3.19
2300 Hourly Non-Classroom	34,800	0.06	43,250	0.07	34,800	0.06
2400 Hourly Classroom	123,755	0.22	129,781	0.22	123,755	0.21
TOTAL NON-ACADEMIC SALARIES	8,634,553	15.44	8,725,770	14.72	8,786,912	14.93
3000 Employee Benefits	11,160,139	19.95	13,053,099	22.03	12,099,185	20.55
4000 Supplies & Materials	788,536	1.41	676,868	1.14	694,507	1.18
5000 Other Operating Expenses	482,470	0.86	719,853	1.21	640,333	1.09
6000 Capital Outlay	457,241	0.82	530,570	0.90	668,336	1.14
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	12,888,386	23.04	14,980,390	25.28	14,102,361	23.95
TOTAL BUDGET	55,933,860	100.00	59,263,917	100.00	58,873,104	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

MESA COLLEGE - GENERAL FUND UNRESTRICTED

	2012-2013		2013-2014		2014-2015		2015-2016	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	15,944,420	31.39	16,471,216	30.76	17,085,035	30.12	16,835,657	28.60
1200 Contract Non-Classroom	5,071,259	9.98	5,556,932	10.38	5,608,094	9.89	5,967,590	10.14
1300 Hourly Classroom	9,078,694	17.87	9,940,863	18.56	11,530,117	20.33	12,806,908	21.75
1400 Hourly Non-Classroom	384,594	0.76	384,229	0.72	280,109	0.49	373,676	0.63
TOTAL ACADEMIC SALARIES	30,478,966	60.00	32,353,241	60.42	34,503,355	60.83	35,983,831	61.12
2100 Contract Non-Classroom	6,076,075	11.96	6,273,978	11.72	6,242,850	11.01	6,751,536	11.47
2200 Contract Classroom	1,587,587	3.13	1,673,650	3.13	1,836,667	3.24	1,876,821	3.19
2300 Hourly Non-Classroom	27,826	0.05	98,741	0.18	79,148	0.14	34,800	0.06
2400 Hourly Classroom	117,571	0.23	107,963	0.20	114,410	0.20	123,755	0.21
TOTAL NON-ACADEMIC SALARIES	7,809,060	15.37	8,154,332	15.23	8,273,075	14.58	8,786,912	14.93
3000 Employee Benefits	11,464,794	22.57	11,892,794	22.21	12,703,539	22.40	12,099,185	20.55
4000 Supplies & Materials	280,368	0.55	446,567	0.83	484,654	0.85	694,507	1.18
5000 Other Operating Expenses	390,479	0.77	442,019	0.83	636,290	1.12	640,333	1.09
6000 Capital Outlay	371,980	0.73	257,450	0.48	123,887	0.22	668,336	1.14
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	12,507,621	24.62	13,038,830	24.35	13,948,370	24.59	14,102,361	23.95
TOTAL ACTUALS & BUDGET	50,795,646	100.00	53,546,402	100.00	56,724,800	100.00	58,873,104	100.00

HISTORICAL COMPARISON OF FTES

	2011-2012	2012-2013	2013-2014	2014-2015
Credit	14,590.21	14,513.54	15,329.83	15,266.08
Non-Credit	0.00	0.00	0.00	0.00
DSP&S	22.03	20.24	23.05	15.68
Sub Total State Reported	14,612.24	14,533.78	15,352.88	15,281.76
F-Factor	11.01	10.62	8.59	9.77
Non-Resident	584.74	612.85	696.35	800.90
TOTAL	15,207.99	15,157.25	16,057.82	16,092.43

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	6,905,591	23.53	7,067,548	23.22	6,810,310	21.92
1200 Contract Non-Classroom	3,739,524	12.74	3,789,767	12.45	3,915,761	12.60
1300 Hourly Classroom	6,336,292	21.59	6,686,782	21.97	7,370,237	23.72
1400 Hourly Non-Classroom	50,376	0.17	72,203	0.24	94,182	0.30
TOTAL ACADEMIC SALARIES	17,031,783	58.04	17,616,300	57.88	18,190,490	58.55
2100 Contract Non-Classroom	3,730,269	12.71	3,778,586	12.42	3,760,179	12.10
2200 Contract Classroom	1,282,510	4.37	1,299,266	4.27	1,308,640	4.21
2300 Hourly Non-Classroom	50,969	0.17	70,347	0.23	63,509	0.20
2400 Hourly Classroom	145,161	0.49	153,450	0.50	152,129	0.49
TOTAL NON-ACADEMIC SALARIES	5,208,909	17.75	5,301,649	17.42	5,284,457	17.01
3000 Employee Benefits	5,698,764	19.42	6,138,054	20.17	6,121,704	19.71
4000 Supplies & Materials	261,146	0.89	249,721	0.82	278,844	0.90
5000 Other Operating Expenses	895,372	3.05	902,031	2.96	938,340	3.02
6000 Capital Outlay	249,497	0.85	225,403	0.74	251,332	0.81
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
TOTAL NON-SALARY ACCOUNTS	7,106,079	24.21	7,515,209	24.69	7,591,520	24.43
TOTAL BUDGET	29,346,771	100.00	30,434,458	100.00	31,066,467	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT 2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2012-2013		2013-2014		2014-2015		2015-2016	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	5,786,351	23.38	6,149,017	23.32	7,046,472	24.16	6,810,310	21.92
1200 Contract Non-Classroom	3,599,278	14.54	3,561,856	13.51	3,820,618	13.10	3,915,761	12.60
1300 Hourly Classroom	4,324,308	17.47	5,379,977	20.40	6,102,622	20.92	7,370,237	23.72
1400 Hourly Non-Classroom	64,262	0.26	62,413	0.24	88,958	0.30	94,182	0.30
TOTAL ACADEMIC SALARIES	13,774,199	55.66	15,153,263	57.46	17,058,670	58.49	18,190,490	58.55
2100 Contract Non-Classroom	3,454,623	13.96	3,582,289	13.58	3,686,745	12.64	3,760,179	12.10
2200 Contract Classroom	1,179,509	4.77	1,213,672	4.60	1,301,293	4.46	1,308,640	4.21
2300 Hourly Non-Classroom	55,187	0.22	52,102	0.20	77,790	0.27	63,509	0.20
2400 Hourly Classroom	119,402	0.48	125,222	0.47	142,359	0.49	152,129	0.49
TOTAL NON-ACADEMIC SALARIES	4,808,721	19.43	4,973,285	18.86	5,208,187	17.86	5,284,457	17.01
3000 Employee Benefits	5,154,288	20.83	5,268,340	19.98	5,879,264	20.16	6,121,704	19.71
4000 Supplies & Materials	120,276	0.49	138,474	0.53	209,012	0.72	278,844	0.90
5000 Other Operating Expenses	871,533	3.52	741,490	2.81	760,595	2.61	938,340	3.02
6000 Capital Outlay	18,350	0.07	94,930	0.36	49,920	0.17	251,332	0.81
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	1,300	0.01	1,200	0.00	1,300	0.00	1,300	0.00
TOTAL NON-SALARY ACCOUNTS	6,165,746	24.91	6,244,433	23.68	6,900,091	23.66	7,591,520	24.44
TOTAL ACTUALS & BUDGET	24,748,666	100.00	26,370,981	100.00	29,166,948	100.00	31,066,467	100.00

HISTORICAL COMPARISON OF FTES

	2011-2012	2012-2013	2013-2014	2014-2015
Credit	5,832.84	5,643.69	6,121.27	6,446.48
InService	1,285.83	1,362.76	1,438.61	1,535.23
Non-Credit	10.77	15.04	19.05	18.84
DSP&S	3.65	5.54	4.62	3.02
Sub-Total State Reported	7,133.09	7,027.03	7,583.55	8,003.57
F-Factor	30.45	21.62	22.87	39.74
Non-Resident	138.84	125.55	135.29	166.43
TOTAL	7,302.38	7,174.20	7,741.71	8,209.74

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

CONTINUING EDUCATION - UNRESTRICTED						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	4,241,406	16.84	4,508,401	16.95	4,563,371	16.90
1200 Contract Non-Classroom	2,309,250	9.17	2,332,273	8.77	2,502,558	9.27
1300 Hourly Classroom	8,158,022	32.40	8,147,441	30.63	8,662,547	32.09
1400 Hourly Non-Classroom	212,977	0.85	230,548	0.87	169,621	0.63
TOTAL ACADEMIC SALARIES	14,921,655	59.26	15,218,663	57.20	15,898,097	58.89
2100 Contract Non-Classroom	3,094,399	12.29	3,185,074	11.97	3,195,829	11.84
2200 Contract Classroom	992,689	3.94	1,081,881	4.07	952,882	3.53
2300 Hourly Non-Classroom	40,000	0.16	40,000	0.15	26,000	0.10
2400 Hourly Classroom	61,000	0.24	61,000	0.23	25,000	0.09
TOTAL NON-ACADEMIC SALARIES	4,188,088	16.63	4,367,955	16.42	4,199,711	15.56
3000 Employee Benefits	5,063,190	20.11	5,997,294	22.54	5,580,836	20.67
4000 Supplies & Materials	626,711	2.49	626,711	2.36	751,036	2.78
5000 Other Operating Expense	304,806	1.21	317,471	1.19	382,044	1.42
6000 Capital Outlay	75,665	0.30	75,665	0.28	184,543	0.68
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	6,070,372	24.11	7,017,141	26.38	6,898,459	25.55
TOTAL BUDGET	25,180,115	100.00	26,603,759	100.00	26,996,267	100.00

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET**

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

CONTINUING EDUCATION - GENERAL FUND UNRESTRICTED

	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	3,493,288	15.24	3,655,846	14.81	4,387,455	16.13	4,563,371	16.90
1200 Contract Non-Classroom	2,329,908	10.17	2,183,258	8.85	2,115,035	7.78	2,502,558	9.27
1300 Hourly Classroom	7,033,856	30.70	8,408,504	34.07	9,555,428	35.14	8,662,547	32.09
1400 Hourly Non-Classroom	227,921	0.99	228,597	0.93	246,608	0.91	169,621	0.63
TOTAL ACADEMIC SALARIES	13,084,973	57.10	14,476,205	58.66	16,304,526	59.95	15,898,097	58.89
2100 Contract Non-Classroom	2,882,876	12.58	3,000,945	12.16	3,098,650	11.39	3,195,829	11.84
2200 Contract Classroom	844,050	3.68	918,290	3.72	965,821	3.55	952,882	3.53
2300 Hourly Non-Classroom	34,813	0.15	41,852	0.17	102,797	0.38	26,000	0.10
2400 Hourly Classroom	63,420	0.28	66,218	0.27	76,691	0.28	25,000	0.09
TOTAL NON-ACADEMIC SALARIES	3,825,158	16.69	4,027,306	16.32	4,243,959	15.60	4,199,711	15.56
3000 Employee Benefits	5,453,090	23.80	5,455,533	22.11	5,976,066	21.97	5,580,836	20.67
4000 Supplies & Materials	334,865	1.46	384,862	1.56	375,131	1.38	751,036	2.78
5000 Other Operating Expenses	211,893	0.92	278,241	1.13	271,427	1.00	382,044	1.42
6000 Capital Outlay	5,086	0.02	56,551	0.23	25,063	0.09	184,543	0.68
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	6,004,935	26.21	6,175,187	25.02	6,647,687	24.44	6,898,459	25.55
TOTAL ACTUALS & BUDGET	22,915,067	100.00	24,678,698	100.00	27,196,172	100.00	26,996,267	100.00

HISTORICAL COMPARISON OF FTES

	2011-2012	2012-2013	2013-2014	2014-2015
Credit	0.00	0.00	0.00	0.00
Non-Credit	7,619.62	7,579.84	7,600.50	7,941.23
DSP&S	322.08	325.03	320.49	345.35
Sub-Total State Reported	<u>7,941.70</u>	<u>7,904.87</u>	<u>7,920.99</u>	<u>8,286.58</u>
F-Factor	189.84	196.16	170.54	180.58
TOTAL	<u>8,131.54</u>	<u>8,101.03</u>	<u>8,091.53</u>	<u>8,467.16</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

DISTRICT OFFICES - GENERAL FUND UNRESTRICTED						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	1,477,924	5.13	1,497,188	7.48	1,433,535	2.09
1300 Hourly Classroom	0	0.00	0	0.00	12,624	0.02
1400 Hourly Non-Classroom	93,797	0.33	104,754	0.52	47,012	0.07
TOTAL ACADEMIC SALARIES	1,571,721	5.46	1,601,942	8.01	1,493,171	2.17
2100 Contract Non-Classroom	9,533,299	33.11	9,731,768	48.64	8,688,565	12.65
2200 Contract Classroom	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	316,879	1.10	305,983	1.53	529,827	0.77
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00
TOTAL NON-ACADEMIC SALARIES	9,850,178	34.21	10,037,751	50.17	9,218,392	13.42
3000 Employee Benefits	4,128,001	14.34	4,192,953	20.96	4,332,204	6.31
4000 Supplies & Materials	467,533	1.62	467,454	2.34	466,238	0.68
5000 Other Operating Expenses	808,648	2.81	1,203,469	6.02	1,533,543	2.23
6000 Capital Outlay	1,051,770	3.65	799,416	4.00	1,678,578	2.44
7200 Intrafund Transfer Out	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7900 Contingencies	10,916,630	37.91	1,703,002	8.51	49,981,796	72.75
TOTAL NON-SALARY ACCOUNTS	17,372,582	60.33	8,366,294	41.82	57,992,359	84.41
TOTAL BUDGET	28,794,481	100.00	20,005,987	100.00	68,703,922	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

DISTRICT OFFICES - GENERAL FUND UNRESTRICTED								
	2012-2013	PCT	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	50	0.00	11	0.00	11	0.00	0	0.00
1200 Contract Non-Classroom	1,597,876	8.17	1,400,770	3.31	1,532,925	3.26	1,433,535	2.09
1300 Hourly Classroom	377,997	1.93	371,229	0.88	545,711	1.16	12,624	0.02
1400 Hourly Non-Classroom	54,755	0.28	68,656	0.16	151,549	0.32	47,012	0.07
TOTAL ACADEMIC SALARIES	2,030,678	10.38	1,840,666	4.35	2,230,196	4.74	1,493,171	2.17
2100 Contract Non-Classroom	8,977,118	45.90	8,854,667	20.93	9,130,865	19.42	8,688,565	12.65
2200 Contract Classroom	0	0.00	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	185,782	0.95	210,114	0.50	372,377	0.79	529,827	0.77
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-ACADEMIC SALARIES	9,162,900	46.85	9,064,781	21.43	9,503,242	20.21	9,218,392	13.42
3000 Employee Benefits	4,316,999	22.07	13,072,595	30.90	13,384,242	28.47	4,332,204	6.31
4000 Supplies & Materials	143,815	0.74	2,058,008	4.86	2,046,230	4.35	466,238	0.68
5000 Other Operating Expenses	3,713,386	18.99	13,539,702	32.00	18,472,898	39.29	1,533,543	2.23
6000 Capital Outlay	190,369	0.97	2,732,466	6.46	1,380,296	2.94	1,678,578	2.44
7200 Intrafund Trans Out	0	0.00	0	0.00	0	0.00	0	0.00
7300 Interfund Trans Out	0	0.00	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	0	0.00	49,981,796	72.75
TOTAL NON-SALARY ACCOUNTS	8,364,569	42.77	31,402,771	74.22	35,283,666	75.04	57,992,359	84.41
TOTAL ACTUALS & BUDGET	19,558,147	100.00	42,308,218	100.00	47,017,104	100.00	68,703,922	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	10,295	0.02	133	0.00	10,295	0.02
1200 Contract Non-Classroom	193,038	0.33	194,690	0.33	130,625	0.21
1300 Hourly Classroom	832,826	1.42	673,510	1.14	872,601	1.42
1400 Hourly Non-Classroom	52,221	0.09	45,241	0.08	124,531	0.20
TOTAL ACADEMIC SALARIES	1,088,380	1.86	913,574	1.54	1,138,052	1.85
2100 Contract Non-Classroom	17,643,031	30.09	17,932,940	30.27	18,068,966	29.35
2200 Contract Classroom	456,498	0.78	461,757	0.78	417,189	0.68
2300 Hourly Non-Classroom	859,380	1.47	732,292	1.24	547,426	0.89
2400 Hourly Classroom	792,441	1.35	817,072	1.38	787,357	1.28
TOTAL NON-ACADEMIC SALARIES	19,751,350	33.69	19,944,061	33.66	19,820,938	32.19
3000 Employee Benefits	13,757,965	23.47	10,289,091	17.37	13,498,252	21.92
4000 Supplies & Materials	1,825,615	3.11	1,749,596	2.95	1,819,405	2.95
5000 Other Operating Expenses	17,199,424	29.34	20,215,901	34.12	19,896,854	32.32
6000 Capital Outlay	1,412,862	2.41	2,485,971	4.20	1,511,476	2.45
7200 Intrafund Transfer Out	3,365,353	5.74	3,418,331	5.77	3,651,215	5.93
7300 Interfund Transfer Out	229,274	0.39	229,274	0.39	234,972	0.38
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	37,790,493	64.46	38,388,164	64.79	40,612,174	65.96
TOTAL BUDGET	58,630,223	100.00	59,245,799	100.00	61,571,164	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2012-2013		2013-2014		2014-2015		2015-2016	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00	10,295	0.02
1200 Contract Non-Classroom	150,569	0.41	150,768	0.62	124,627	0.52	130,625	0.21
1300 Hourly Classroom	38,369	0.10	42,803	0.18	27,585	0.11	872,601	1.42
1400 Hourly Non-Classroom	32,850	0.09	32,994	0.14	35,540	0.15	124,531	0.20
TOTAL ACADEMIC SALARIES	221,788	0.61	226,565	0.93	187,752	0.78	1,138,052	1.85
2100 Contract Non-Classroom	17,108,356	46.77	17,579,976	72.50	18,338,356	76.01	18,068,966	29.35
2200 Contract Classroom	409,035	1.12	435,913	1.80	430,265	1.78	417,189	0.68
2300 Hourly Non-Classroom	565,492	1.55	506,068	2.09	780,068	3.23	547,426	0.89
2400 Hourly Classroom	617,258	1.69	894,283	3.69	23,367	0.10	787,357	1.28
TOTAL NON-ACADEMIC SALARIES	18,700,141	51.12	19,416,240	80.07	19,572,056	81.12	19,820,938	32.19
3000 Employee Benefits	9,089,168	24.85	230,344	0.95	177,806	0.74	13,498,252	21.92
4000 Supplies & Materials	1,603,544	4.38	0	0.00	0	0.00	1,819,405	2.95
5000 Other Operating Expenses	2,980,216	8.15	547,243	2.26	547,243	2.27	19,896,854	32.32
6000 Capital Outlay	596,064	1.63	0	0.00	0	0.00	1,511,476	2.45
7200 Intrafund Trans Out	2,631,145	7.19	2,604,629	10.74	3,412,962	14.15	3,651,215	5.93
7300 Interfund Trans Out	761,017	2.08	1,223,326	5.04	229,274	0.95	234,972	0.38
7900 Contingencies	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	17,661,154	48.28	4,605,542	18.99	4,367,285	18.10	40,612,174	65.96
TOTAL ACTUALS & BUDGET	36,583,083	100.00	24,248,347	100.00	24,127,093	100.00	61,571,164	100.00

GENERAL FUND RESTRICTED

Grants & Contracts

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS AND CONTRACTS

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 (SS&SP), Student Equity, Disabled Student Services (DSPS), vocational education and staff development.

Included in the Adopted Budget are only those programs that have been identified for continued funding during 2015-2016. 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 2015-2016 year progresses. Subsequent changes to this budget will continue to be submitted to the Board of Trustees for approval when such changes become known.

GENERAL FUND/RESTRICTED INCOME DETAIL		
	2014-2015 ACTUALS	2015-2016 ADOPTED
FEDERAL INCOME	\$	\$
Adult Education & Family Literacy	1,925,585	1,860,775
Dept. of Rehabilitation	678,509	697,936
Military Education	4,084,580	1,085,362
SEEDS Scholars Program	49,430	240,649
U.S. Department of Health & Human Services	114,931	111,740
U.S Department of Education	744,436	633,471
Vocational Tech Education Act (VTEA)	2,033,322	2,107,624
TSA Security Training	16,360	20,200
Commission on POST	398,206	23,319
College Work Study Program	824,317	906,978
Student Support Services	276,364	42,904
Financial Aid Admin Allowance	70,285	73,700
Veterans Admin. Allowance	30,145	36,700
YMCA - SD Urban Teachers Fellow	60,000	70,000
First year Experience Grant	90,361	0
Bay Area Air Quality Mgmt District	150,000	0
FEDERAL INCOME TOTAL	\$ 11,546,831	\$ 7,911,358

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS AND CONTRACTS – CONTINUED

	2014-2015 ACTUALS	2015-2016 ADOPTED
STATE INCOME	\$	\$
Extended Opportunity Program	1,528,245	2,130,302
BFAP Administration	1,863,649	1,925,770
AB1725 Staff Development/Diversity	14,097	14,097
Disabled Students Programs/Services(DSP&S)	4,838,400	4,788,272
Cooperative Agencies Resource for Ed.(CARE)	107,645	196,272
Basic Skills	1,003,615	1,050,144
Yosemite Community College	12,730	0
Part time Faculty Compensation	883,449	873,573
Student Support & Services Program- Matriculation	7,921,859	18,800,660
CALWORKs/TANF Program	1,560,300	1,569,933
CTE Enhancement Grants	648,066	644,904
Advanced Transportation	349,054	0
Responsive Training Grant	0	0
Proposition 20 Lottery	1,666,051	2,800,839
Math MESA Project City College	50,500	50,500
CTE Colloaboration Grant	96,756	0
FCCC Student Mental Health	62,126	12,827
AB 86 Adult Consortium	175,807	43,952
CalWorks Welfare to Work	138,000	175,000
Bio-Technology Center	37,500	0
Wireless Health Training	0	0
Nursing Retention & Enrollment Growth	162,537	158,087
Ca Energy Commission	(40,193)	0
Deputy Sector Navigator Grants	1,094,446	1,440,102
Sector Navigator Life Science Grant	638,200	372,603
Student Equity	2,730,835	6,500,000
Instructional Equipment and Library (IELM)	2,222,220	1,496,006
Heavy Duty Transportation	99,646	0
Advanced Transportation & Renewal	0	372,500
S.D. Early Middle College	0	149,500
Other State Income	0	49,996
STATE INCOME TOTAL	\$ 29,865,540	\$ 45,615,839

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS AND CONTRACTS – CONTINUED

	2014-2015 ACTUALS	2015-2016 ADOPTED
LOCAL INCOME	\$	\$
Districtwide Cocurricular	40,753	45,500
Districtwide Civic Center	485,814	374,991
Parking Services Fund	2,170,467	2,170,000
Student Health Services/Insurance Fund	1,846,869	1,630,000
Library Fines/Copy Charges	16,893	19,666
Hourglass Community Recreation	611,980	670,595
Price Scholarship Administration	256,043	575,047
Center for Applied Tech Revenue (CACT)	80,315	156,788
Redevelopment	3,195,170	2,950,596
KSDS Radio Station	566,356	0
Digital Transmission	327,739	331,764
Military Education	0	142,216
Child Care Center	38,985	0
Arthur Rupe Foundation	25,501	45,000
South Crest Air Quality Mgmt	0	0
Center for Human & Community Services	39,711	75,697
SDC Mental Health Career Pathway	175,000	54,440
Biotechnology Center Revenue	50,118	32,000
SDUSD - SDEMC Leasing	37,400	47,600
Grossmont/Cuyamaca CCD	0	0
Other Local Funded Projects	153,384	101,973
LOCAL INCOME TOTAL	10,118,498	9,423,873
BEGINNING BALANCE	45,697,685	53,712,069
INCOMING TRANSFERS	5,674,663	4,615,199
TOTAL REVENUE AND BEGINNING BALANCE	\$ 102,903,217	\$ 121,278,338

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

TOTAL DISTRICTWIDE

	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	1,018,742	1.05	3,335,520	3.22	1,999,568	1.65
1200 Contract Non-Classroom	7,202,079	7.41	7,744,754	7.48	5,690,460	4.69
1300 Hourly Classroom	935,500	0.96	1,342,409	1.30	621,785	0.51
1400 Hourly Non-Classroom	7,010,944	7.21	6,961,027	6.72	10,516,091	8.67
TOTAL ACADEMIC SALARIES	16,167,265	16.63	19,383,710	18.71	18,827,904	15.52
2100 Contract Non-Classroom	6,848,220	7.05	7,040,308	6.80	6,125,545	5.05
2200 Contract Classroom	422,683	0.43	497,748	0.48	594,557	0.49
2300 Hourly Non-Classroom	4,190,880	4.31	3,877,670	3.74	8,242,716	6.80
2400 Hourly Classroom	1,114,015	1.15	1,543,731	1.49	1,201,430	0.99
TOTAL NON-ACADEMIC SALARIES	12,575,798	12.94	12,959,457	12.51	16,164,248	13.33
3000 Employee Benefits	7,659,326	7.88	8,144,832	7.86	10,636,333	8.77
4000 Supplies & Materials	3,882,025	3.99	3,970,690	3.83	9,144,047	7.54
5000 Other Operating Expenses	23,017,557	23.68	23,680,695	22.86	29,090,710	23.99
6000 Capital Outlay	6,401,016	6.59	8,142,120	7.86	8,465,992	6.98
7200 Intrafund Transfers Out	12,188,393	12.54	12,416,847	11.99	5,704,415	4.70
7300 Interfund Transfers Out	166,450	0.17	187,301	0.18	298,200	0.25
7500 Student Financial Aid	483,481	0.50	460,081	0.44	482,511	0.40
7600 Other Student Aid	362,318	0.37	743,179	0.72	670,286	0.55
7900 Contingencies	14,297,098	14.71	13,491,333	13.03	21,793,692	17.97
TOTAL NON-SALARY ACCOUNTS	68,457,664	70.43	71,237,078	68.77	86,286,186	71.15
TOTAL BUDGET	97,200,727	100.00	103,580,245	100.00	121,278,338	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

TOTAL DISTRICTWIDE						
	2013-2014 ACTUALS \$	PCT TOTAL %	2014-2015 ACTUALS \$	PCT TOTAL %	2015-2016 ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	3,399,250	7.96	3,092,850	6.29	1,999,568	1.65
1200 Contract Non-Classroom	5,621,366	13.16	5,718,223	11.62	5,690,460	4.69
1300 Hourly Classroom	767,207	1.80	859,004	1.75	621,785	0.51
1400 Hourly Non-Classroom	4,911,286	11.50	6,385,716	12.98	10,516,091	8.67
TOTAL ACADEMIC SALARIES	14,699,109	34.41	16,055,794	32.64	18,827,904	15.52
2100 Contract Non-Classroom	5,471,892	12.81	5,915,992	12.03	6,125,545	5.05
2200 Contract Classroom	405,382	0.95	484,288	0.98	594,557	0.49
2300 Hourly Non-Classroom	2,742,567	6.42	3,176,411	6.46	8,242,716	6.80
2400 Hourly Classroom	1,054,128	2.47	1,897,050	3.86	1,201,430	0.99
TOTAL NON-ACADEMIC SALARIES	9,673,969	22.65	11,473,741	23.32	16,164,248	13.33
3000 Employee Benefits	5,872,281	13.75	6,551,347	13.32	10,636,333	8.77
4000 Supplies & Materials	2,087,575	4.89	2,243,633	4.56	9,144,047	7.54
5000 Other Operating Expenses	4,702,155	11.01	5,107,538	10.38	29,090,710	23.99
6000 Capital Outlay	1,943,434	4.55	4,719,111	9.59	8,465,992	6.98
7200 Intrafund Transfers Out	3,073,207	7.19	2,170,340	4.41	5,704,415	4.70
7300 Interfund Transfers Out	198,040	0.46	299,411	0.61	298,200	0.25
7500 Student Financial Aid	58,793	0.14	12,568	0.03	482,511	0.40
7600 Other Student Aid	404,883	0.95	557,660	1.13	670,286	0.55
7900 Contingencies	0	0.00	0	0.00	21,793,692	17.97
TOTAL NON-SALARY ACCOUNTS	18,340,368	42.94	21,661,608	44.04	86,286,186	71.15
TOTAL ACTUALS & BUDGET	42,713,446	100.00	49,191,143	100.00	121,278,338	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

CITY COLLEGE						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	908,751	5.74	3,149,916	14.96	1,073,787	7.50
1200 Contract Non-Classroom	2,241,334	14.16	2,609,867	12.40	1,897,911	13.26
1300 Hourly Classroom	250,905	1.59	344,260	1.64	218,527	1.53
1400 Hourly Non-Classroom	1,523,632	9.63	1,918,845	9.11	1,371,326	9.58
TOTAL ACADEMIC SALARIES	4,924,622	31.12	8,022,888	38.11	4,561,551	31.88
2100 Contract Non-Classroom	1,887,967	11.93	2,025,218	9.62	1,442,763	10.08
2200 Contract Classroom	35,282	0.22	54,022	0.26	85,911	0.60
2300 Hourly Non-Classroom	1,461,465	9.23	1,582,996	7.52	1,061,868	7.42
2400 Hourly Classroom	259,310	1.64	442,585	2.10	268,998	1.88
TOTAL NON-ACADEMIC SALARIES	3,644,024	23.02	4,104,821	19.50	2,859,540	19.98
3000 Employee Benefits	2,275,332	14.38	2,813,341	13.36	1,862,365	13.01
4000 Supplies & Materials	797,447	5.04	883,322	4.20	1,384,614	9.68
5000 Other Operating Expenses	1,944,079	12.28	2,075,113	9.86	1,559,329	10.90
6000 Capital Outlay	1,255,922	7.94	1,739,749	8.26	997,073	6.97
7200 Intrafund Transfers Out	453,702	2.87	665,069	3.16	445,168	3.11
7300 Interfund Transfers Out	0	0.00	851	0.00	0	0.00
7500 Student Financial Aid	364,996	2.31	371,596	1.76	370,096	2.59
7600 Other Student Aid	77,950	0.49	120,842	0.57	101,390	0.71
7900 Contingencies	88,537	0.56	256,573	1.22	168,674	1.18
TOTAL NON-SALARY ACCOUNTS	7,257,965	45.86	8,926,456	42.40	6,888,709	48.14
TOTAL BUDGET	15,826,611	100.00	21,054,165	100.00	14,309,800	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

CITY COLLEGE						
	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	3,315,939	19.65	2,909,013	17.58	1,073,787	7.50
1200 Contract Non-Classroom	2,145,650	12.71	1,802,334	10.89	1,897,911	13.26
1300 Hourly Classroom	257,282	1.52	236,857	1.43	218,527	1.53
1400 Hourly Non-Classroom	1,537,234	9.11	1,925,021	11.63	1,371,326	9.58
TOTAL ACADEMIC SALARIES	7,256,105	43.00	6,873,225	41.53	4,561,551	31.88
2100 Contract Non-Classroom	1,583,693	9.38	1,602,156	9.68	1,442,763	10.08
2200 Contract Classroom	34,523	0.20	40,737	0.25	85,911	0.60
2300 Hourly Non-Classroom	1,284,657	7.61	1,419,261	8.58	1,061,868	7.42
2400 Hourly Classroom	283,577	1.68	295,052	1.78	268,998	1.88
TOTAL NON-ACADEMIC SALARIES	3,186,450	18.88	3,357,206	20.29	2,859,540	19.98
3000 Employee Benefits	2,038,564	12.08	2,064,400	12.47	1,862,365	13.01
4000 Supplies & Materials	495,980	2.94	450,124	2.72	1,384,614	9.68
5000 Other Operating Expenses	1,136,652	6.74	1,289,660	7.79	1,559,329	10.90
6000 Capital Outlay	488,462	2.89	945,411	5.71	997,073	6.97
7200 Intrafund Transfer Out	2,177,650	0.00	1,443,703	0.00	445,168	3.11
7300 Interfund Transfer Out	0	0.00	851	0.01	0	0.00
7500 Student Financial Aid	16,948	0.10	11,304	0.07	370,096	2.59
7600 Other Student Aid	79,263	0.47	113,529	0.69	101,390	0.71
7900 Contingencies	0	0.00	0	0.00	168,674	1.18
TOTAL NON-SALARY ACCOUNTS	6,433,519	25.22	6,318,982	29.46	6,888,709	48.14
TOTAL ACTUALS & BUDGET	16,876,074	87.10	16,549,413	91.28	14,309,800	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

MESA COLLEGE						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	28,570	0.23	24,808	0.17	808,784	6.97
1200 Contract Non-Classroom	1,913,209	15.53	2,114,812	14.17	1,252,250	10.79
1300 Hourly Classroom	59,009	0.48	94,211	0.63	107,692	0.93
1400 Hourly Non-Classroom	1,386,239	11.25	1,563,505	10.48	1,111,864	9.58
TOTAL ACADEMIC SALARIES	3,387,027	27.49	3,797,336	25.44	3,280,590	28.27
2100 Contract Non-Classroom	1,622,403	13.17	1,731,451	11.60	1,262,765	10.88
2200 Contract Classroom	38,032	0.31	52,719	0.35	77,966	0.67
2300 Hourly Non-Classroom	969,231	7.87	1,035,092	6.93	992,083	8.55
2400 Hourly Classroom	230,190	1.87	350,952	2.35	239,547	2.06
TOTAL NON-ACADEMIC SALARIES	2,859,856	23.21	3,170,214	21.24	2,572,361	22.17
3000 Employee Benefits	1,523,837	12.37	1,711,445	11.47	1,372,621	11.83
4000 Supplies & Materials	1,070,155	8.68	1,347,289	9.03	1,716,868	14.79
5000 Other Operating Expenses	1,586,987	12.88	1,892,743	12.68	1,279,067	11.02
6000 Capital Outlay	1,755,518	14.25	2,715,688	18.19	1,128,588	9.73
7200 Intrafund Transfers Out	57,054	0.46	67,208	0.45	41,653	0.36
7300 Interfund Transfers Out	0	0.00	20,000	0.13	0	0.00
7500 Student Financial Aid	33,885	0.27	33,885	0.23	39,505	0.34
7600 Other Student Aid	48,300	0.39	169,943	1.14	173,233	1.49
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	6,075,736	49.31	7,958,201	53.32	5,751,535	49.56
TOTAL BUDGET	12,322,619	100.00	14,925,751	100.00	11,604,486	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

MESA COLLEGE						
	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	34,130	0.46	25,970	0.26	808,784	6.97
1200 Contract Non-Classroom	1,157,217	15.70	1,388,853	13.66	1,252,250	10.79
1300 Hourly Classroom	62,570	0.85	18,834	0.19	107,692	0.93
1400 Hourly Non-Classroom	1,032,678	14.01	1,548,638	15.23	1,111,864	9.58
TOTAL ACADEMIC SALARIES	2,286,595	31.03	2,982,296	29.33	3,280,590	28.27
2100 Contract Non-Classroom	1,056,980	14.34	1,289,618	12.68	1,262,765	10.88
2200 Contract Classroom	8,011	0.11	52,719	0.52	77,966	0.67
2300 Hourly Non-Classroom	772,036	10.48	845,369	8.31	992,083	8.55
2400 Hourly Classroom	189,091	2.57	174,270	1.71	239,547	2.06
TOTAL NON-ACADEMIC SALARIES	2,026,118	27.49	2,361,976	23.23	2,572,361	22.17
3000 Employee Benefits	972,632	13.20	1,231,354	12.11	1,372,621	11.83
4000 Supplies & Materials	522,029	7.08	736,805	7.25	1,716,868	14.79
5000 Other Operating Expenses	684,975	9.29	992,079	9.76	1,279,067	11.02
6000 Capital Outlay	617,106	8.37	1,761,864	17.33	1,128,588	9.73
7200 Intrafund Transfer Out	204,844	2.78	44,908	0.44	41,653	0.36
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	7,482	0.10	1,264	0.01	39,505	0.34
7600 other Student Aid	48,290	0.66	56,709	0.56	173,233	1.49
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	3,057,358	41.48	4,824,983	47.45	5,751,535	49.56
TOTAL ACTUALS & BUDGET	7,370,071	100.00	10,169,255	100.00	11,604,486	100.00

**SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET**

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

MIRAMAR COLLEGE						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	51,500	0.50	66,685	0.57	0	0.00
1200 Contract Non-Classroom	1,225,279	11.79	1,318,212	11.24	991,276	11.87
1300 Hourly Classroom	428,127	4.12	337,649	2.88	157,099	1.88
1400 Hourly Non-Classroom	856,678	8.24	1,120,912	9.55	809,821	9.70
TOTAL ACADEMIC SALARIES	2,561,584	24.65	2,843,458	24.24	1,958,196	23.45
2100 Contract Non-Classroom	784,205	7.55	807,263	6.88	774,854	9.28
2200 Contract Classroom	0	0.00	2,163	0.02	0	0.00
2300 Hourly Non-Classroom	724,174	6.97	900,246	7.67	674,715	8.08
2400 Hourly Classroom	275,782	2.65	275,379	2.35	130,410	1.56
TOTAL NON-ACADEMIC SALARIES	1,784,161	17.17	1,985,051	16.92	1,579,979	18.92
3000 Employee Benefits	910,091	8.76	989,571	8.44	802,340	9.61
4000 Supplies & Materials	762,677	7.34	790,232	6.74	1,017,668	12.19
5000 Other Operating Expenses	2,016,853	19.41	2,261,072	19.27	1,130,769	13.54
6000 Capital Outlay	1,964,245	18.90	2,333,457	19.89	1,431,955	17.15
7200 Intrafund Transfers Out	186,872	1.80	192,590	1.64	68,427	0.82
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	84,600	0.81	54,600	0.47	72,910	0.87
7600 Other Student Aid	110,568	1.06	272,472	2.32	271,663	3.25
7900 Contingencies	9,132	0.09	9,132	0.08	16,632	0.20
TOTAL NON-SALARY ACCOUNTS	6,045,038	58.18	6,903,126	58.84	4,812,364	57.63
TOTAL BUDGET	10,390,783	100.00	11,731,635	100.00	8,350,539	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

MIRAMAR COLLEGE						
	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	49,181	0.96	65,705	0.85	0	0.00
1200 Contract Non-Classroom	748,980	14.68	942,965	12.27	991,276	11.87
1300 Hourly Classroom	110,808	2.17	168,120	2.19	157,099	1.88
1400 Hourly Non-Classroom	589,166	11.55	845,285	11.00	809,821	9.70
TOTAL ACADEMIC SALARIES	1,498,135	29.36	2,022,074	26.31	1,958,196	23.45
2100 Contract Non-Classroom	468,752	9.19	642,259	8.36	774,854	9.28
2200 Contract Classroom	6,874	0.13	2,163	0.03	0	0.00
2300 Hourly Non-Classroom	453,121	8.88	670,141	8.72	674,715	8.08
2400 Hourly Classroom	172,238	3.38	160,374	2.09	130,410	1.56
TOTAL NON-ACADEMIC SALARIES	1,100,985	21.58	1,474,937	19.19	1,579,979	18.92
3000 Employee Benefits	519,231	10.18	746,288	9.71	802,340	9.61
4000 Supplies & Materials	323,555	6.34	370,073	4.81	1,017,668	12.19
5000 Other Operating Expenses	795,940	15.60	1,453,461	18.91	1,130,769	13.54
6000 Capital Outlay	481,796	9.44	1,276,143	16.60	1,431,955	17.15
7200 Intrafund Transfer Out	184,363	3.61	135,793	1.77	68,427	0.82
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	34,363	0.67	0	0.00	72,910	0.87
7600 Other Student Aid	164,087	3.22	207,500	2.70	271,663	3.25
7900 Contingencies	0	0.00	0	0.00	16,632	0.20
TOTAL NON-SALARY ACCOUNTS	2,503,335	49.06	4,189,258	54.50	4,812,364	57.63
TOTAL ACTUALS & BUDGET	5,102,455	100.00	7,686,270	100.00	8,350,539	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

CONTINUING EDUCATION

	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	29,921	0.41	94,111	1.06	116,997	1.54
1200 Contract Non-Classroom	1,424,651	19.31	1,327,461	14.94	1,154,348	15.23
1300 Hourly Classroom	197,459	2.68	566,289	6.37	138,467	1.83
1400 Hourly Non-Classroom	1,479,288	20.05	1,992,340	22.42	1,329,508	17.54
TOTAL ACADEMIC SALARIES	3,131,319	42.43	3,980,201	44.79	2,739,320	36.14
2100 Contract Non-Classroom	614,920	8.33	662,102	7.45	698,283	9.21
2200 Contract Classroom	308,206	4.18	347,681	3.91	388,791	5.13
2300 Hourly Non-Classroom	85,481	1.16	83,553	0.94	140,324	1.85
2400 Hourly Classroom	249,343	3.38	248,061	2.79	364,281	4.81
TOTAL NON-ACADEMIC SALARIES	1,257,950	17.05	1,341,397	15.10	1,591,679	21.00
3000 Employee Benefits	1,247,239	16.90	1,407,532	15.84	1,277,929	16.86
4000 Supplies & Materials	552,264	7.48	672,135	7.56	934,967	12.34
5000 Other Operating Expenses	330,625	4.48	477,832	5.38	310,526	4.10
6000 Capital Outlay	623,714	8.45	714,214	8.04	502,685	6.63
7200 Intrafund Transfers Out	110,966	1.50	112,181	1.26	97,603	1.29
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	125,500	1.70	179,922	2.02	124,000	1.64
7900 Contingencies	0	0.00	0	0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	2,990,308	40.52	3,563,816	40.11	3,247,710	42.85
TOTAL BUDGET	7,379,577	100.00	8,885,414	100.00	7,578,709	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

CONTINUING EDUCATION						
	2013-2014		2014-2015		2015-2016	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	92,162	1.18	116,997	1.54
1200 Contract Non-Classroom	1,271,489	19.90	1,301,055	16.66	1,154,348	15.23
1300 Hourly Classroom	336,547	5.27	435,193	5.57	138,467	1.83
1400 Hourly Non-Classroom	1,333,032	20.86	1,757,675	22.51	1,329,508	17.54
TOTAL ACADEMIC SALARIES	2,941,068	46.03	3,586,085	45.93	2,739,320	36.14
2100 Contract Non-Classroom	536,701	8.40	603,850	7.73	698,283	9.21
2200 Contract Classroom	316,507	4.95	347,681	4.45	388,791	5.13
2300 Hourly Non-Classroom	51,825	0.81	45,195	0.58	140,324	1.85
2400 Hourly Classroom	244,073	3.82	236,481	3.03	364,281	4.81
TOTAL NON-ACADEMIC SALARIES	1,149,106	17.99	1,233,207	15.79	1,591,679	21.00
3000 Employee Benefits	1,202,381	18.82	1,329,058	17.02	1,277,929	16.86
4000 Supplies & Materials	524,707	8.21	476,292	6.10	934,967	12.34
5000 Other Operating Expenses	123,101	1.93	388,274	4.97	310,526	4.10
6000 Capital Outlay	250,822	3.93	506,564	6.49	502,685	6.63
7200 Intrafund Transfer Out	84,543	1.32	108,932	1.40	97,603	1.29
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	113,243	1.77	179,922	2.30	124,000	1.64
7900 Contingencies		0.00		0.00	0	0.00
TOTAL NON-SALARY ACCOUNTS	2,298,797	35.98	2,989,042	38.28	3,247,710	42.85
TOTAL ACTUALS & BUDGET	6,388,971	100.00	7,808,334	100.00	7,578,709	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

DISTRICT OFFICES

	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	397,606	0.78	374,402	0.80	394,675	0.50
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	1,765,107	3.44	365,425	0.78	5,893,572	7.42
TOTAL ACADEMIC SALARIES	2,162,713	4.22	739,827	1.57	6,288,247	7.92
2100 Contract Non-Classroom	1,938,725	3.78	1,814,274	3.86	1,946,880	2.45
2200 Contract Classroom	41,163	0.08	41,163	0.09	41,889	0.05
2300 Hourly Non-Classroom	950,529	1.85	275,783	0.59	5,373,726	6.76
2400 Hourly Classroom	99,390	0.19	226,754	0.48	198,194	0.25
TOTAL NON-ACADEMIC SALARIES	3,029,807	5.91	2,357,974	5.02	7,560,689	9.52
3000 Employee Benefits	1,702,827	3.32	1,222,943	2.60	5,321,078	6.70
4000 Supplies & Materials	699,482	1.36	277,712	0.59	4,089,930	5.15
5000 Other Operating Expenses	17,139,013	33.42	16,973,935	36.13	24,811,019	31.23
6000 Capital Outlay	801,617	1.56	639,012	1.36	4,405,691	5.55
7200 Intrafund Transfers Out	11,379,799	22.19	11,379,799	24.22	5,051,564	6.36
7300 Interfund Transfers Out	166,450	0.32	166,450	0.35	298,200	0.38
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	0	0.00	0	0.00	0	0.00
7900 Contingencies	14,199,429	27.69	13,225,628	28.15	21,608,386	27.20
TOTAL NON-SALARY ACCOUNTS	46,088,617	89.87	43,885,479	93.41	65,585,868	82.57
TOTAL BUDGET	51,281,137	100.00	46,983,280	100.00	79,434,804	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

GRANTS & CONTRACTS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

DISTRICT OFFICES						
	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	298,030	4.27	283,017	4.06	394,675	0.50
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	419,176	6.01	309,097	4.43	5,893,572	7.42
TOTAL ACADEMIC SALARIES	717,206	10.28	592,114	8.49	6,288,247	7.92
2100 Contract Non-Classroom	1,825,766	26.17	1,778,109	25.48	1,946,880	2.45
2200 Contract Classroom	39,467	0.57	40,988	0.59	41,889	0.05
2300 Hourly Non-Classroom	180,928	2.59	196,445	2.82	5,373,726	6.76
2400 Hourly Classroom	165,149	2.37	1,030,873	14.77	198,194	0.25
TOTAL NON-ACADEMIC SALARIES	2,211,310	31.70	3,046,415	43.66	7,560,689	9.52
3000 Employee Benefits	1,139,473	16.33	1,180,247	16.91	5,321,078	6.70
4000 Supplies & Materials	221,304	3.17	210,339	3.01	4,089,930	5.15
5000 Other Operating Expenses	1,961,487	28.12	984,064	14.10	24,811,019	31.23
6000 Capital Outlay	105,248	1.51	229,129	3.28	4,405,691	5.55
7200 Intrafund Transfer Out	421,807	6.05	437,004	6.26	5,051,564	6.36
7300 Interfund Transfer Out	198,040	2.84	298,560	4.28	298,200	0.38
7500 Student Financial Aid	0	0.00	0	0.00	0	0.00
7600 Other Student Aid	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	21,608,386	27.20
TOTAL NON-SALARY ACCOUNTS	4,047,359	58.02	3,339,343	47.86	65,585,868	82.57
TOTAL ACTUALS & BUDGET	6,975,875	100.00	6,977,872	100.00	79,434,804	100.00

OTHER FUNDS

**CHILD
DEVELOPMENT
FUND**

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CHILD DEVELOPMENT FUND

Description

This fund is established to control 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 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

INCOME SUMMARY	
Beginning Balance	738,099
Federal Revenue	71,907
State Child Development Revenue	722,277
Local Revenue(Includes interest)	40,595
Interfund Transfer In from GF/U	100,000
Intrafund Transfer In from Child Dev	25,000
Total Income	\$ 1,697,878
EXPENDITURES BY OBJECT	
Total Expenditures(See page 40)	\$ 1,697,878

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CHILD DEVELOPMENT FUND

EXPENDITURES BY OBJECT

BUDGET ELEMENT	City College	Mesa College	Miramar College	District Office	Total Budget
(A)	(B)	(C)	(D)	(E)	(F)
Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	261,693	191,956	139,312	-	592,961
Employee Benefits	79,891	52,359	36,341	-	168,591
Supplies and Materials	26,530	102,851	26,752	245,925	402,058
Other Operating Expenses	3,586	164,827	17,279	30,726	216,418
Capital Outlay	-	132,631	107,013	-	239,644
Inter Out to GF/R	-	-	-	53,206	53,206
Intra Out to Child Dev	-	-	-	25,000	25,000
TOTAL EXPENDITURES	\$ 371,700	\$ 644,624	\$ 326,697	\$ 354,857	\$ 1,697,878

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CHILD DEVELOPMENT FUNDS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

CHILD DEVELOPMENT FUNDS						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	77,582	6.10	78,106	5.54	0	0.00
1403 Hourly Extended Svs Non-Classroom	0	0.00	0	0.00	0	0.00
TOTAL ACADEMIC SALARIES	77,582	6.10	78,106	5.54	0	0.00
2100 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2200 Contract Classroom	157,983	12.43	157,983	11.20	183,168	10.79
2300 Hourly Non-Classroom	0	0.00	71,327	5.05	0	0.00
2400 Hourly Classroom	196,207	15.43	194,213	13.76	409,793	24.14
TOTAL NON-ACADEMIC SALARIES	354,190	27.86	423,523	30.01	592,961	34.92
3000 Employee Benefits	166,283	13.08	170,834	12.11	168,591	9.93
4000 Supplies & Materials	333,025	26.20	355,855	25.22	402,058	23.68
5000 Other Operating Expenses	172,327	13.56	173,870	12.32	216,418	12.75
6000 Capital Outlay	104,145	8.19	135,034	9.57	239,644	14.11
7200 Intrafund Transfers Out	0	0.00	25,000	1.77	25,000	1.47
7300 Interfund Transfers Out	63,672	5.01	48,899	3.47	53,206	3.13
TOTAL NON-SALARY ACCOUNTS	839,452	66.03	909,492	64.45	1,104,917	65.08
TOTAL BUDGET	1,271,224	100.00	1,411,121	100.00	1,697,878	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CHILD DEVELOPMENT

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

	2013-2014	PCT	2014-2015	PCT	2015-2016	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	1,761	0.26	0	0.00	0	0.00
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	77,200	11.49	53,102	7.30	0	0.00
TOTAL ACADEMIC SALARIES	78,961	11.76	53,102	7.30	0	0.00
2100 Contract Non-Classroom	1,461	0.22	0	0.00	0	0.00
2200 Contract Classroom	104,263	15.52	186,814	25.67	183,168	10.79
2300 Hourly Non-Classroom	37,629	5.60	9,074	1.25	0	0.00
2400 Hourly Classroom	102,247	15.22	120,159	16.51	409,793	24.14
TOTAL NON-ACADEMIC SALARIES	245,600	36.57	316,047	43.43	592,961	34.92
3000 Employee Benefits	95,170	14.17	127,625	17.54	168,591	9.93
4000 Supplies & Materials	137,441	20.46	118,523	16.29	402,058	23.68
5000 Other Operating Expenses	11,035	1.64	11,707	1.61	216,418	12.75
6000 Capital Outlay	31,843	4.74	33,009	4.54	239,644	14.11
7200 Intrafund Trans Out	0	0.00	25,000	3.44	25,000	1.47
7300 Interfund Trans Out	49,423	7.36	42,707	5.87	53,206	3.13
TOTAL NON-SALARY ACCOUNTS	347,044	51.67	358,571	49.27	1,104,917	65.08
TOTAL ACTUALS & BUDGET	671,605	100.00	727,720	100.00	1,697,878	100.00

SPECIAL REVENUE FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

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 Fund category. For the purpose of accountability, the District allocates the fund into Cosmetology, Consumer Fee, and Career Assessment activities.

Goals and Objectives

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

Revenue

Revenue is derived from user fees.

Budget

Budget Element	Cosmetology Fund	Consumer Fee Fund	Pay To Print	Fee Classes Fund	GED Testing Fund	Total
INCOME						
Beginning Balance	17,068	91,962	554,937	198,508	56,892	919,367
Local Revenue	20,000	135,000	179,500	400,000	20,000	754,500
Total Income	\$ 37,068	\$ 226,962	\$ 734,437	\$ 598,508	\$ 76,892	\$ 1,673,867
EXPENDITURES						
Certificated Salaries				346,467		346,467
Classified Salaries			30,847	36,000	0	66,847
Employee Benefits			8,562	52,053	0	60,615
Supplies & Materials	18,550	205,962	182,888	86,988	14,756	509,144
Other Operating Expenses	8,518	21,000	93,456	51,000	58,136	232,110
Capital Outlay	10,000	0	418,684	26,000	4,000	458,684
Total Expenditures	\$ 37,068	\$ 226,962	\$ 734,437	\$ 598,508	\$ 76,892	\$ 1,673,867

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

SPECIAL REVENUE FUNDS

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

SPECIAL REVENUE FUNDS						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET	PCT TOTAL	ADJUSTED BUDGET	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1200 Contract Non-Clsrm	32,000	1.97	32,000	1.97	33,141	1.98
1300 Hourly Classroom	279,589	17.18	279,589	17.18	313,326	18.72
TOTAL ACADEMIC SALARIES	311,589	19.15	311,589	19.15	346,467	20.70
2100 Contract Non-Clsrm	36,000	2.21	36,000	2.21	36,000	2.15
2300 Hourly Non-Classroom	21,522	1.32	21,522	1.32	11,522	0.69
2400 Hourly Classroom	2,325	0.14	2,325	0.14	19,325	1.15
TOTAL NON-ACADEMIC SALARIES	59,847	1.47	59,847	3.68	66,847	1.84
3000 Employee Benefits	52,916	3.25	52,916	3.25	60,615	3.62
4000 Supplies & Materials	511,382	31.43	569,994	35.03	509,144	30.42
5000 Other Operating Exp & Svs	244,070	15.00	226,970	13.95	232,110	13.87
6000 Capital Outlay	447,134	27.48	405,622	24.93	458,684	27.40
TOTAL NON-SALARY ACCOUNTS	1,255,502	77.17	1,255,502	77.17	1,260,553	75.31
TOTAL BUDGET	1,626,938	97.79	1,626,938	100.00	1,673,867	97.85

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

SPECIAL REVENUE FUNDS

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

	2013-2014 ACTUALS \$	PCT TOTAL %	2014-2015 ACTUALS \$	PCT TOTAL %	2015-2016 ADOPTED BUDGET \$	PCT TOTAL %
1200 Crtfd Salaries Non-Clsm	0	0.00	28,557	4.40	33,141	1.98
1300 Hourly Classroom	231,466	34.69	182,460	28.13	313,326	18.72
TOTAL ACADEMIC SALARIES	231,466	34.69	211,017	32.53	346,467	20.70
2100 Clsfd Salaries Non-Clsm	0	0.00	33,064	5.10	36,000	2.15
2300 Hourly Non-Classroom	34,379	5.15	0	0.00	11,522	0.69
2400 NonAcademic Part-Time Clsm	0	0.00	0	0.00	19,325	1.15
TOTAL NON-ACADEMIC SALARIES	34,379	5.15	33,064	5.10	66,847	3.99
3000 Employee Benefits	47,808	7.17	40,908	6.31	60,615	3.62
4000 Supplies & Materials	228,246	34.21	249,369	38.45	509,144	30.42
5000 Other Operating Expenses	61,848	9.27	38,570	5.95	232,110	13.87
6000 Capital Outlay	63,437	9.51	75,694	11.67	458,684	27.40
TOTAL NON-SALARY ACCOUNTS	401,340	60.15	404,541	62.37	1,260,553	75.31
TOTAL ACTUALS & BUDGET	667,184	100.00	648,622	100.00	1,673,867	100.00

DESIGNATED CAPITAL PROJECTS FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CAPITAL CONSTRUCTION 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 outlay items, scheduled maintenance and special repair projects.

Goals and Objectives

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

Revenue

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

Budget

CAPITAL OUTLAY PROJECTS FUND	
REVENUE	
Beginning Balance	10,119,263
Energy Efficiency Efforts (Prop 39)	1,400,000
State Schedule Maintenance	5,433,331
Interest	42,000
Rental and Lease	476,316
Other Misc Local	5,000,000
Interfund from GFR Redevelopment	298,200
Intrafund Transfer In	337,657
TOTAL REVENUE	<u><u>\$23,106,767</u></u>
APPROPRIATIONS	
Scheduled Maintenance	\$8,486,963
New Construction	5,000,000
Seismic Retrofit	0
Local Projects	8,235,120
Redevelopment	991,254
Operating Costs	55,773
Intrafund Transfer Out	337,657
TOTAL EXPENDITURES	<u><u>\$23,106,767</u></u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

CAPITAL CONSTRUCTION PROJECTS FUND

REVENUE

Beginning Balance	10,119,263
Energy Efficiency Efforts Revenue	1,400,000
State Schedule Maintenance	5,433,331
Interest	42,000
Rental and Lease	476,316
Other Misc Local	5,000,000
Incoming Transfer from GF/R	298,200
Intrafund Transfer In	337,657
TOTAL REVENUE	<u>\$ 23,106,767</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Scheduled Maintenance	0	0	0	0	8,486,963	8,486,963
New Construction	0	0	0	0	5,000,000	5,000,000
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	210,983	223,512	283,323	94,317	7,422,985	8,235,120
Redevelopment	0	0	0	0	991,254	991,254
Operating Costs	0	0	0	0	55,773	55,773
Intrafund Transfer Out					337,657	337,657
TOTAL EXPENDITURES	\$ 210,983	\$ 223,512	\$ 283,323	\$ 94,317	\$ 22,294,632	\$ 23,106,767

(1) Local Projects include:

College Campuses and District Office -Minor Improvements, DP MS - Equipment Reserve, Energy Efficiency Efforts - Prop 39, Chiller Project A-100 Hourglass FLD Pool, Equipment Facilities Support, DP Local Schedule Maintenance, MIS Student Svc, Maintenance Consulting, DW Parking Improvement, KSDS Equipment, DW Power Generation, LT Ground Leases, MET Program Interim Housing, and DW State Matching Pool Reserve

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

CAPITAL CONSTRUCTION PROJECTS FUND

REVENUE

Beginning Balance	8,269,943
Energy Efficiency Efforts Revenue	1,129,473
State Schedule Maintenance	3,333,331
Interest	42,416
Rental and Lease	685,242
Other Misc Local	117,346
Incoming Transfer from GF/R	298,561
Intrafund Transfer In	387,451
Unrealized Gain on Investments	4,358
TOTAL REVENUE	<u><u>\$ 14,268,121</u></u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Scheduled Maintenance	0		0	0	1,253,571	1,253,571
New Construction	0	0	(0)	0	193,798	193,798
Seismic Retrofit	0	0	0	(0)	(0)	(0)
Local Projects	18,422	23,555	9,254	55,092	1,876,660	1,982,983
Operating Costs	0	0	0	0	331,056	331,056
Unrealized Loss	0	0	0	0	0	0
Interout to GF/U	0	0	0	0	0	0
Interout to ABSO					0	387,451
TOTAL EXPENDITURES	<u>\$ 18,422</u>	<u>\$ 23,555</u>	<u>\$ 9,254</u>	<u>\$ 55,092</u>	<u>\$ 3,655,085</u>	<u>\$ 4,148,858</u>
ENDING BALANCE						<u><u>10,119,263</u></u>

TRUST & AGENCY FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

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.

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

Goals and Objectives

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

Revenue

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

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

TRUST AND AGENCY

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2014-2015		2014-2015		2015-2016	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1101 Academic Contract Classroom	0	0.00	0	0.00	0	0.00
1301 Hourly Classroom	0	0.00	3,705	0.16	0	0.00
1401 Hourly Non-Classroom	71,000	3.05	66,867	2.88	58,933	2.56
TOTAL ACADEMIC SALARIES	71,000	3.05	70,572	3.04	58,933	2.56
2101 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	34,500	1.48	34,500	1.48	30,825	1.34
TOTAL NON ACADEMIC SALARIES	34,500	1.48	34,500	1.48	30,825	1.34
3000 Employee Benefits	14,464	0.62	14,892	0.64	12,756	0.55
4000 Supplies & Materials	183,200	7.88	195,720	8.42	203,271	8.83
5000 Other Operating Exp & Svs	825,438	35.51	865,438	37.24	869,511	37.76
6000 Capital Outlay	280,421	12.06	280,421	12.06	248,361	10.79
7900 Contingencies	915,231	39.38	862,711	37.12	879,080	38.18
TOTAL NON-SALARY ACCOUNTS	2,218,754	95.46	2,219,182	95.48	2,212,979	96.10
TOTAL BUDGET	2,324,254	100.00	2,324,254	100.00	2,302,737	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

TRUST AND AGENCY

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2013-2014 ACTUALS \$	PCT TOTAL %	2014-2015 ACTUALS \$	PCT TOTAL %	2015-2016 ADOPTED BUDGET \$	PCT TOTAL %
1101 Academic Contract Classroom	0	0.00	0	0.00	0	0.00
1301 Hourly Classroom	0	0.00	3,705	0.47	0	0.00
1401 Hourly Non-Classroom	45,602	5.70	9,570	1.20	58,933	2.56
TOTAL ACADEMIC SALARIES	45,602	5.70	13,275	1.67	58,933	2.56
2101 Contract-Non Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	47,441	5.93	2,333	0.29	30,825	1.34
TOTAL NON ACADEMIC SALARIES	47,441	5.93	2,333	0.29	30,825	1.34
3000 Employee Benefits	11,401	1.42	5,193	0.65	12,756	0.55
4000 Supplies & Materials	131,545	16.43	150,153	18.86	203,271	8.83
5000 Other Operating Exp & Svs	509,891	63.70	600,388	75.40	869,511	37.76
6000 Capital Outlay	54,608	6.82	24,949	3.13	248,361	10.79
7200 Intraout w/in Fiduciary Trust	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	879,080	38.18
TOTAL NON-SALARY ACCOUNTS	707,445	88.38	780,683	98.04	2,212,979	96.10
TOTAL ACTUALS & BUDGET	800,488	100.00	796,291	100.00	2,302,737	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

TRUST AND AGENCY FUND

	CEDAR CENTER CHORUS	AUX- FOUNDATION SUPPORTED PROJECT	REPRO GRAPHICS	FACILITIES CORP	EXPENDABLE FIDUCIARY	CE/MM PRESIDENT'S DISCRETIONARY	TOTAL OTHER TRUST
REVENUE							
Beginning Balance	\$ 21,785	\$ (18,745)	\$ 31,808	\$ 103,390	\$ 919,918	\$ 234,462	\$ 1,292,618
Interest Revenue	0	0	0	250	1,250	15	1,515
Transfer In from GF/U	0	0	0	0	0	0	0
Transfer In from Int Services	0	0	0	0	0	0	0
Other Local Revenue	<u>15,000</u>	<u>170,000</u>	<u>0</u>	<u>0</u>	<u>731,354</u>	<u>92,250</u>	<u>1,008,604</u>
TOTAL REVENUE	<u>36,785</u>	<u>151,255</u>	<u>31,808</u>	<u>103,640</u>	<u>1,652,522</u>	<u>326,727</u>	<u>2,302,737</u>
EXPENDITURES							
Salaries - Certificated	0	53,933	0	0	0	5,000	58,933
Salaries - Classified	0	27,825	0	0	0	3,000	30,825
Employee Benefits	0	11,956	0	0	0	800	12,756
Supplies & Materials	1,913	9,048	2,000	0	170,110	20,200	203,271
Other Operating Expense	34,872	14,864	0	0	573,048	246,727	869,511
Capital Outlay	<u>0</u>	<u>33,629</u>	<u>29,808</u>	<u>103,640</u>	<u>30,284</u>	<u>51,000</u>	<u>248,361</u>
TOTAL EXPENDITURES	36,785	151,255	31,808	103,640	773,442	326,727	1,423,657
Unallocated Contingencies	0	0	0	0	879,080	0	879,080
Restricted Contingencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$ 36,785</u>	<u>\$ 151,255</u>	<u>\$ 31,808</u>	<u>\$ 103,640</u>	<u>\$ 1,652,522</u>	<u>\$ 326,727</u>	<u>\$ 2,302,737</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

TRUST AND AGENCY FUND

	CEDAR CENTER CHORUS	AUX- FOUNDATION SUPPORTED PROJECT	REPRO GRAPHICS	FACILITIES CORP	EXPENDABLE FIDUCIARY	CE /MM PRESIDENT'S DISCRETIONARY	TOTAL OTHER TRUST
REVENUE							
Beginning Balance	\$ 17,842	\$ 8,817	\$ 31,808	\$ 103,100	\$ 940,629	\$ 222,807	\$ 1,325,004
Interest Revenue	0	0	0	290	493	5	788
Intra in from Fiduciary Trust	0	0	0	0	0	0	0
Transfer In from GF/U	0	0	0	0	0	0	0
Other Local Revenue	<u>14,979</u>	<u>10,486</u>	<u>0</u>	<u>0</u>	<u>643,152</u>	<u>94,500</u>	<u>763,117</u>
TOTAL REVENUE	<u>32,821</u>	<u>19,303</u>	<u>31,808</u>	<u>103,390</u>	<u>1,584,274</u>	<u>317,312</u>	<u>2,088,909</u>
EXPENDITURES							
Salaries - Certificated	0	13,275	0	0	0	0	13,275
Salaries - Classified	0	2,333	0	0	0	0	2,333
Employee Benefits	0	5,193	0	0	0	0	5,193
Supplies & Materials	1,536	4,449	0	0	141,351	2,817	150,153
Other Operating Expense	9,500	9,045	0	0	501,810	80,032	600,388
Intra out w/in Fiduciary Trust	0	0	0	0	0	0	0
Capital Outlay	<u>0</u>	3,753	0	<u>0</u>	21,196	0	24,949
TOTAL EXPENDITURES	<u>11,036</u>	<u>38,048</u>	<u>0</u>	<u>0</u>	<u>664,357</u>	<u>82,849</u>	<u>796,291</u>
ENDING BALANCE	<u>\$ 21,785</u>	<u>\$ (18,745)</u>	<u>\$ 31,808</u>	<u>\$ 103,390</u>	<u>\$ 919,918</u>	<u>\$ 234,462</u>	<u>\$ 1,292,618</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

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 have been approved by two-thirds of the students voting in an election. Such elections were held and passed at City, Mesa and Miramar College.

Goals and Objectives

The District monitors the activity within this fund to ensure that they are deposited in the appropriate bank account and disbursed to provide for the support of governmental affairs representatives. Representatives for the student body may state their positions and 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 education code.

Budget

STUDENT REPRESENTATION FEE TRUST FUND							
	2014-2015		2014-2015		2015-2016		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
4000 Supplies & Materials	1,029	0.46	1,029	0.46	4,403	2.01	
5000 Other Operating Exp & Svs	97,000	43.53	101,521	45.56	95,473	43.53	
6000 Capital Outlay	30,484	13.68	29,963	13.45	24,444	11.14	
7900 Contingencies	94,328	42.33	90,328	40.53	95,016	43.32	
TOTAL BUDGET	222,841	100.00	222,841	100.00	219,336	100.00	

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

STUDENT REPRESENTATION FEE TRUST FUND

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee
REVENUE				
Beginning Balance	27,544	52,016	56,276	135,836
Local/Interest Revenue	23,500	44,000	16,000	83,500
TOTAL REVENUE	\$ 51,044	\$ 96,016	\$ 72,276	\$ 219,336
EXPENDITURES				
Supplies & Materials	0	0	4,403	4,403
Other Operating Expenses	31,600	44,000	19,873	95,473
Capital Outlay	19,444	0	5,000	24,444
Unallocated Contingency	0	52,016	43,000	95,016
TOTAL EXPENDITURES	\$ 51,044	\$ 96,016	\$ 72,276	\$ 219,336

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

STUDENT REPRESENTATION FEE TRUST FUND

	City Student Representation Fee	Mesa Student Representation Fee	Miramar Student Representation Fee	Total Student Representation Fee
REVENUE				
Beginning Balance	\$ 32,484	\$ 51,661	\$ 57,196	\$ 141,341
Local/Interest Revenue	<u>27,333</u>	<u>43,006</u>	<u>18,627</u>	<u>88,966</u>
TOTAL REVENUE	<u>59,817</u>	<u>94,667</u>	<u>75,823</u>	<u>230,307</u>
EXPENDITURES				
Other Operating Expenses	<u>32,272</u>	<u>42,651</u>	<u>19,548</u>	<u>94,471</u>
TOTAL EXPENDITURES	<u>32,272</u>	<u>42,651</u>	<u>19,548</u>	<u>94,471</u>
Ending Balance	<u>\$ 27,544</u>	<u>\$ 52,016</u>	<u>\$ 56,276</u>	<u>\$ 135,836</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

SCHOLARSHIP AND LOAN TRUST FUNDS

Description

Scholarship and Loan Trust Funds are established and maintained to account for monies 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 grants to eligible students in accordance with the terms prescribed by each individual donor. Grants are processed through the District's Business and Technology Services division. Loans to students are processed through each campus' Student Affairs Office.

Revenues

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

SCHOLARSHIP & LOAN TRUST FUND							
	2014-2015		2014-2015		2015-2016		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
7200 Intraout w/in Fiduciary Trust	0	0.00	0	0.00	0	0.00	
7500 Student Financial Aid	46,878	61.38	46,878	61.38	44,574	59.51	
7900 Contingencies	29,493	38.62	29,493	38.62	30,324	40.49	
TOTAL NON-SALARY ACCOUNTS	76,371	100.00	76,371	100.00	74,898	100.00	
TOTAL BUDGET	76,371	100.00	76,371	100.00	74,898	100.00	

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

SCHOLARSHIP AND LOAN TRUST FUND

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
REVENUE				
Beginning Balance	25,000	16,574	30,224	71,798
Local/Interest Revenue	0	3,000	100	3,100
TOTAL REVENUE	<u>\$ 25,000</u>	<u>\$ 19,574</u>	<u>\$ 30,324</u>	<u>\$ 74,898</u>
EXPENDITURES				
Student Loans	25,000	19,574	0	44,574
Student Scholarships	0	0	0	0
Unallocated Contingency	0	0	30,324	30,324
TOTAL EXPENDITURES	<u>\$ 25,000</u>	<u>\$ 19,574</u>	<u>\$ 30,324</u>	<u>\$ 74,898</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

SCHOLARSHIP AND LOAN TRUST FUND

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
REVENUE				
Beginning Balance	\$ 25,000	\$ 14,528	\$ 33,643 (1)	\$ 73,171
Local/Interest Revenue	0	5,223	131	5,354
TOTAL REVENUE	25,000	19,751	33,774	78,525
EXPENDITURES				
Student Loans	0	3,178	250	3,428
Student Scholarships	0	0	3,300	3,300
Intra Out w/in Fid Trust	0	0	0	0
Unallocated Contingency	0	0	0	0
TOTAL EXPENDITURES	0	3,178	3,550	6,728
Ending Balance	\$ 25,000	\$ 16,574	\$ 30,224	\$ 71,798

1) Beginning Balance per site: City \$250; Districtwide \$33,393.

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET
RETIREE HEALTH BENEFIT TRUST FUND

Description

Governmental Accounting Standards Board Statements 43 and 45 (GASB 43 & 45), recommend the development of a long-range plan to fund retiree health benefits, as well as to establish the requirement to create a reserve within an irrevocable trust to fund the Other Post Employment Benefit (OPEB) liability. To comply with these GASB requirements, in December 2005, the Board of Trustees gave approval to join the Community College League of California Retiree Health Benefit Program Joint Powers Agency (CCLC-JPA). Then in June 2006, the Board of Trustees authorized the reserves of the San Diego Community College District held for the purpose of funding the retiree health benefits and deposited into an irrevocable trust established for the District. These funds were then invested in the “Balanced Fund” option (50% equities and 50% bonds) created through the CCLC-JPA.

Goals and Objectives

GASB 45 requires that an actuarial study be done every two years for SDCCD. In April 2015, an actuarial study of District retiree health benefit programs indicated an accrued past serviced liability of \$22,479,630 and a total liability for all current and future retirees of \$34,601,454. The District’s goal of the investment program within the irrevocable trust is to “fully fund” all current and future liabilities within twenty (20) years of the initial investment. The attainment of this goal will require a combination of annual contributions towards premiums plus reinvestment of all investment earnings.

Revenue

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

Budget

RETIREE HEALTH BENEFIT INVESTMENT TRUST	
REVENUE	
Market Value @ 07/01/14	\$ 17,419,795
Market Value @ 06/30/15	<u>17,778,048</u>
CHANGE IN MARKET VALUE	<u>358,253</u>
% INCREASE IN MARKET VALUE	<u>2.06%</u>
 EXPENDITURES	
Other Operating Expenses	1,000
Restricted Reserves	<u>17,777,048</u>
TOTAL EXPENDITURES	\$ <u>17,778,048</u>

STUDENT SUPPORT FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET
ASSOCIATED STUDENTS FUND

Description

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

Goals and Objectives

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

Revenues

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

Budget

The 2015-2016 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.

ASSOCIATED STUDENT FUND							
		2014-2015		2014-2015		2015-2016	
		ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
		BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
		\$	%	\$	%	\$	%
2000	Non-Academic Salaries	30,030	7.72	30,030	7.72	29,030	7.19
3000	Employee Benefits	2,565	0.66	2,565	0.66	2,225	0.55
4000	Supplies & Materials	22,850	5.87	22,850	5.87	16,230	4.02
5000	Other Operating Exp & Svs	146,367	37.61	146,080	37.54	141,445	35.02
6000	Capital Outlay	4,500	1.16	4,915	1.26	7,000	1.73
7900	Contingencies	182,866	46.99	182,738	46.95	207,996	51.49
TOTAL NON-SALARY ACCOUNTS		356,583	91.62	356,583	91.62	372,671	92.26
TOTAL BUDGET		389,178	100.00	389,178	100.00	403,926	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total Budget
REVENUE							
Beginning Balance	63,972	125,469	32,988	5,199	227,628	24,843	252,471
Miscellaneous Local Revenue	8,350	6,250	4,800	550	19,950	4,050	24,000
Interest Revenue	8	0	0	25	33	125	158
Transfer In From-GF/U	39,226	58,777	24,294	950	123,247	4,050	127,297
TOTAL REVENUE	\$ 111,556	\$ 190,496	\$ 62,082	\$ 6,724	\$ 370,858	\$ 33,068	\$ 403,926
EXPENDITURES							
Non-Academic Salaries	12,000	9,030	8,000	0	29,030	0	29,030
Employee Benefits	1,000	665	560	0	2,225	0	2,225
Supplies & Materials	6,500	1,800	3,000	308	11,608	4,622	16,230
Special Activities	48,388	50,123	15,328	4,500	118,339	23,106	141,445
Capital Outlay	2,000	2,500	0	1,000	5,500	1,500	7,000
Unallocated Contingency	41,668	126,378	35,194	916	204,156	3,840	207,996
TOTAL EXPENDITURES	\$ 111,556	\$ 190,496	\$ 62,082	\$ 6,724	\$ 370,858	\$ 33,068	\$ 403,926

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total
REVENUE							
Beginning Balance	\$ 69,561	\$ 114,299	\$ 22,122	\$ 5,817	\$ 211,799	\$ 31,572	\$ 243,371
Miscellaneous Local Revenue	10,294	5,701	4,904	8	20,907	1,734	22,641
Interest Revenue	6	0	0	0	6	0	7
Intrain Within Associated Studen	0	0	0	0	0	3,466	3,466
Transfer In-GF/U	37,790	56,721	22,088	950	117,549	4,050	121,599
TOTAL REVENUE	117,651	176,721	49,114	6,775	350,261	40,822	391,084
EXPENDITURES							
Non Academic Salaries	10,727	8,420	6,411	0	25,558	0	25,558
Employee Benefits	743	408	457	0	1,607	0	1,607
Supplies & Materials	1,562	407	1,563	0	3,532	28	3,560
Special Activities	40,648	42,017	7,283	1,576	91,524	12,485	104,009
Intraout Within Associated Stude	0	0	0	0	0	3,466	3,466
Capital Outlay	0	0	412	0	412	0	412
TOTAL EXPENDITURES	53,680	51,252	16,126	1,576	122,633	15,979	138,613
ENDING BALANCE	\$ 63,972	\$ 125,469	\$ 32,988	\$ 5,199	\$ 227,628	\$ 24,843	\$ 252,471

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET
STUDENT FINANCIAL AID FUNDS

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

STUDENT FINANCIAL AID FUNDS	
<u>REVENUE</u>	
Federal Income	64,891,489
State/Local Income	<u>4,683,403</u>
TOTAL REVENUE	<u><u>\$69,574,892</u></u>
<u>EXPENDITURES</u>	
Student Financial Aid Grants/Loans	69,507,820
Administrative Allowance	<u>67,072</u>
TOTAL EXPENDITURES	<u><u>\$69,574,892</u></u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	Total Budget
FEDERAL GRANTS/LOANS				
Pell Grants	\$ 25,400,000	\$ 20,200,000	\$ 11,400,000	\$ 57,000,000
Supplemental Educational Opportunity Grants	437,966	441,142	132,381	1,011,489
William D. Ford Direct Loan Program	2,600,000	2,100,000	1,200,000	5,900,000
Student Support Services Program (SSP/STAR)	-	-	-	-
Academic Competitiveness Grant	-	-	-	-
AmeriCorps	35,000	35,000	20,000	90,000
Alternative Loan	190,000	430,000	130,000	750,000
Osher	<u>90,000</u>	<u>30,000</u>	<u>20,000</u>	<u>140,000</u>
TOTAL FEDERAL GRANTS/LOANS	28,752,966	23,236,142	12,902,381	64,891,489
STATE GRANTS				
Extended Opportunity Program & Services	7,415	59,842	91,850	159,107
Co-operative Agencies Reserved For Education	9,296	0	15,000	24,296
CA Student Aid Commission - Cal Grant B and C	<u>2,100,000</u>	<u>1,500,000</u>	<u>900,000</u>	<u>4,500,000</u>
TOTAL STATE GRANTS	2,116,711	1,559,842	1,006,850	4,683,403
SEOG - Transfer-in from FWS	-	-	-	-
SEOG - Transfer-in from GF/U	-	-	-	-
TOTAL TRANSFER-INS	-	-	-	-
TOTAL STUDENT GRANT/LOANS	30,848,821	24,774,977	13,884,022	69,507,820
OTHER OUTGO-INTERFUND TRANSFERS	<u>20,856</u>	<u>21,007</u>	<u>25,209</u>	<u>67,072</u>
GRAND TOTAL	\$ 30,869,677	\$ 24,795,984	\$ 13,909,231	\$ 69,574,892

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	Total Actuals
FEDERAL GRANTS/LOANS				
Pell Grants	\$ 24,018,615	\$ 19,507,175	\$ 10,772,882	\$ 54,298,672
Supplemental Educational Opportunity Grants	412,375	416,711	94,200	923,286
William D. Ford Direct Loan Program	2,484,298	1,913,818	1,065,297	5,463,413
Student Support Services (STAR)	0	0	0	0
Academic Competitiveness Grant	0	0	0	0
AmeriCorps	21,649	20,465	11,679	53,793
Alternative Loan	183,290	418,480	121,888	723,658
Osher	<u>102,000</u>	<u>28,125</u>	<u>13,000</u>	<u>143,125</u>
TOTAL FEDERAL GRANTS/LOANS	27,222,227	22,304,774	12,078,946	61,605,947
STATE GRANTS				
Extended Opportunity Program & Services	7,415	59,842	91,850	159,107
Co-operative Agencies Reserved For Education	9,296	0	15,000	24,296
CA Student Aid Commission - Cal Grant B and C	<u>1,783,865</u>	<u>1,263,771</u>	<u>667,096</u>	<u>3,714,732</u>
TOTAL STATE GRANTS	1,800,576	1,323,613	773,946	3,898,135
TOTAL STUDENT GRANT/LOANS	29,022,803	23,628,387	12,852,892	<u>65,504,082</u>
UNREALIZED GAIN/LOSS				0
OTHER OUTGO-INTERFUND TRANSFERS	<u>20,619</u>	<u>20,835</u>	<u>4,710</u>	<u>46,164</u>
GRAND TOTAL	\$ 29,043,422	\$ 23,649,222	\$ 12,857,602	\$ 65,550,246

INTERNAL SERVICES FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET
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. 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, Post-Retirement Health Benefits 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

INTERNAL SERVICES FUND	
REVENUE	
Beginning Balance & Reserves	7,862,825
Interest Income	15,500
Interfund Transfer.In from GF/U	7,675
Other Revenue	40,025,476
GF/U Offset	<u>(36,649,988)</u>
TOTAL REVENUE	<u>\$ 11,261,488</u>
EXPENDITURES	
Expenditures	38,041,483
GF/U Offset	<u>(36,649,988)</u>
Contingencies & Reserves	<u>9,869,993</u>
TOTAL EXPENDITURES	<u>\$ 11,261,488</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

INTERNAL SERVICES FUND

	HEALTH		LIABILITY & RISK MANAGEMENT				GRAND TOTAL INTERNAL SERVICES
	VEBA BENEFITS	WORKERS COMP	LEGAL LIABILITY	STUDENT ACCIDENT	PREMIUM INSURANCE	FLEXIBLE SPENDING	
REVENUE							
Beginning Balance & Reserves	217,080	2,767,699	2,409,588	509,132	1,937,806	21,520	7,862,825
Interest Income	500	4,000	5,000	1,000	5,000	0	15,500
District Share/Support, Payroll	30,277,771	3,939,699	0	0	0	0	34,217,470
Employee/Retiree Share	2,868,527	0	0	0	0	384,636	3,253,163
GF/U/R Offst	(30,277,771)	(3,939,699)	(726,040)	(244,602)	(1,461,876)	0	(36,649,988)
Intrafund Transfer In from Child Dev	0	0	0	0	0	0	0
Interfund Transfer In from GF/R	0	0	0	0	0	0	0
Interfund Transfer In from GF/U	0	0	0	7,675	0	0	7,675
Intrafund Transfer In from Veba	0	0	0	0	0	0	0
District Support, Other	0	<u>130,000</u>	<u>726,040</u>	<u>236,927</u>	<u>1,461,876</u>	<u>0</u>	<u>2,554,843</u>
Beginning Balance, Revenue, and Reserves	<u>\$ 3,086,107</u>	<u>\$ 2,901,699</u>	<u>\$ 2,414,588</u>	<u>\$ 510,132</u>	<u>\$ 1,942,806</u>	<u>\$ 406,156</u>	<u>\$ 11,261,488</u>
APPROPRIATIONS							
Claims Paid/Legal Settlement/Expense	0	1,475,000	726,040	0	0	368,332	2,569,372
Premium Payment	33,146,298	385,150	0	244,602	1,461,876	0	35,237,926
GF/U/R Offset	(30,277,771)	(3,939,699)	(726,040)	(244,602)	(1,461,876)	0	(36,649,988)
Claims Administration Fees	0	217,881	0	0	0	16,304	234,185
Other Support	0	0	0	0	0	0	0
Intraout to Vacation Liability	0	0	0	0	0	0	0
Contingencies	<u>217,580</u>	<u>4,763,367</u>	<u>2,414,588</u>	<u>510,132</u>	<u>1,942,806</u>	<u>21,520</u>	<u>9,869,993</u>
Total Appropriations	<u>\$ 3,086,107</u>	<u>\$ 2,901,699</u>	<u>\$ 2,414,588</u>	<u>\$ 510,132</u>	<u>\$ 1,942,806</u>	<u>\$ 406,156</u>	<u>\$ 11,261,488</u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

INTERNAL SERVICES FUND

	HEALTH		LIABILITY & RISK MANAGEMENT				GRAND TOTAL INTERNAL SERVICES
	<u>VEBA BENEFITS</u>	<u>WORKERS COMP</u>	<u>LEGAL LIABILITY</u>	<u>STUDENT ACCIDENT</u>	<u>PREMIUM INSURANCE</u>	<u>FLEXIBLE SPENDING</u>	
REVENUE							
Beginning Balance	192,051	1,624,147	2,401,148	507,349	1,931,018	31,683	6,687,396
Interest Income	675	5,709	8,440	1,783	6,788	0	23,395
District/Share/ Support, Payroll	28,701,595	3,364,023	0	0	0	0	32,065,617
Employee/Retiree Share	2,731,990	0	0	0	0	372,760	3,104,750
Incoming Transfers	0	0	0	7,675	0	0	7,675
District Support, Other	0	<u>171,057</u>	<u>407,283</u>	<u>228,252</u>	<u>1,091,017</u>	0	1,897,610
Total Revenue	<u>\$ 31,626,311</u>	<u>\$ 5,164,936</u>	<u>\$ 2,816,871</u>	<u>\$ 745,059</u>	<u>\$ 3,028,822</u>	<u>\$ 404,443</u>	<u>\$ 43,786,443</u>
APPROPRIATIONS							
Claims Paid/Legal Settlement/Expenses	0	1,850,415	126,736	0	0	367,308	2,344,458
Premium Payment	31,409,231	335,287	0	235,927	1,091,017	0	33,071,461
Legal Fees/Expenses	0	0	280,547	0	0	0	280,547
Claims Admin Expense	0	211,535	0	0	0	15,616	227,151
Intrafund Transfer Out	0	0	0	0	0	0	0
Interfund Transfer Out to GF/R	0	0	0	0	0	0	0
Reserve for Insurance Claims	0	0	0	0	0	0	0
Unrealized Gain/Loss	0	0	0	0	0	0	0
Contingency	<u>217,080</u>	<u>2,767,699</u>	<u>2,409,588</u>	<u>509,132</u>	<u>1,937,806</u>	<u>21,520</u>	<u>7,862,824</u>
Total Appropriations	<u>\$ 31,626,311</u>	<u>\$ 5,164,936</u>	<u>\$ 2,816,871</u>	<u>\$ 745,059</u>	<u>\$ 3,028,822</u>	<u>\$ 404,443</u>	<u>\$ 43,786,443</u>

Proposition “S” & Proposition “N” Funds

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

PROPOSITION "S" FUND

Description

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

Goals and Objectives

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

Revenue

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

Budget

PROPOSITION "S" FUND	
REVENUE	
Beginning Balance	43,427,237
Interest	76,977
TOTAL REVENUE	\$ 43,504,214
Appropriations	43,504,214
TOTAL APPROPRIATIONS	\$ 43,504,214

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

PROPOSITION "S" FUND

REVENUE

Beginning Balance	43,427,237
Interest	76,977
TOTAL REVENUE	<u>\$ 43,504,214</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation			5,000	69,859		74,859
New Construction	116,323	9,436,404	55,000	9,770,726		19,378,453
Building Renovation/ New Const		3,690,565				3,690,565
Land	262,697					262,697
FFE						0
IT						0
Program Management					2,500,000	2,500,000
Salaries					7,628,128	7,628,128
Maintenance & Operations						0
Infrastructure			300,000			300,000
TOTAL APPROPRIATIONS						0
Projected Ending Balance						0
APPROPRIATIONS	<u>379,020</u>	<u>13,126,969</u>	<u>360,000</u>	<u>9,840,585</u>	<u>10,128,128</u>	<u>33,834,702</u>
Projected Ending Balance						9,669,512
TOTAL APPROPRIATIONS	<u>\$ 379,020</u>	<u>\$ 13,126,969</u>	<u>\$ 360,000</u>	<u>\$ 9,840,585</u>	<u>\$ 10,128,128</u>	<u>\$ 43,504,214</u>

Projects by Campus

City:	Land acq General Classroom Bldg - 4942, Career Technology Center 4908
Mesa:	East Campus Improvement Project, Social & Behavioral Science Bldg, Fitness Center, Campus Facilities Support Renovation, Student Services Renovation
Miramar:	College Repro/Mailroom Relocation, Infrastructure, Hourglass Field Hc d
Cont. Ed:	North City Center, Cesar Chavez Center, Consolidation of Cntr Ct and Cesar Chavez, West City Center Point Loma
Districtwide:	District Computer Hardware & Software, Project Management

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

PROPOSITION "S" FUND

REVENUE

Beginning Balance	94,844,040
Interest	291,754
Proceeds From Bonds	0
Other Income	10
Urealized Gain	14,113
TOTAL REVENUE	<u>\$ 95,149,917</u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Building Renovation		202,862		108,721		311,583
Building Renovation/New Const.	21,377	15,276,876	4,000	24,501,902		39,804,155
New Construction						0
Infrastructure			1,830,304			1,830,304
FF&E						0
Land Acquisition	62,108					62,108
Program Management					2,979,916	2,979,916
Police Substation						0
Other Maint & Operations						0
IT						0
Salaries					6,734,614	6,734,614
TOTAL APPROPRIATIONS	<u>\$ 83,485</u>	<u>\$ 15,479,738</u>	<u>\$ 1,834,304</u>	<u>\$ 24,610,623</u>	<u>\$ 9,714,530</u>	<u>\$ 51,722,680</u>
ENDING BALANCE:						<u>\$ 43,427,237</u>

Projects by Campus

- City: Career Technology Center, Land Acq General Classroom Bldg
- Mesa: College Student Service Renovation, East Campus Imprvment Project, Fitness Center, Campus Facilities Support Renovation, Social & Behavioral Science Bldg, Visual Arts Remodel
- Miramar: Miramar Infrastructure, Technology & Distribution Center
- Cont. Ed: West City Cntr Point Loma, North City Cntr, Consolidation of Cntr Ct and Cesar Chavez, ECC Skills Cntr Relocation
- Districtwide: Project Management, District Computer Hardware & Software

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

PROPOSITION "N" FUND

Description

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

Goals and Objectives

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

Revenue

Income is derived from the sale of GO 39 Bonds. GO Bonds are sold on an as-needed basis, with the intent to utilize all proceeds from each sale within a three (3) year period. A series of bonds were sold in the months of August 2007, July 2011 and July 2013. Proceeds from the sales were approximately: \$225 million, \$250 million and \$273 million respectively. The final issuance available for Prop N is valued at \$122 million which is anticipated to be sold in early spring of 2016.

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

Budget

PROPOSITION "N" FUND	
REVENUE	
Beginning Balance	75,872,933
Proceeds from Bond Sale	122,000,000
Interest	422,539
TOTAL REVENUE	<u><u>\$ 198,295,472</u></u>
Appropriations	198,295,472
TOTAL APPROPRIATIONS	<u><u>\$ 198,295,472</u></u>

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

PROPOSITION "N" FUND

REVENUE

Beginning Balance	75,872,933
Proceeds from Bond Sale	122,000,000
Interest	422,539
TOTAL REVENUE	<u>\$ 198,295,472</u>

ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation	12,274,879	79,612	5,627,889			17,982,380
New Construction	3,112,267	32,102,704	10,237,520			45,452,491
Building Renovation/New Const		2,406	5,191,919	1,118,380		6,312,705
Infrastructure	317,439	2,400,506	3,249,034			5,966,979
Program Management					4,400,000	4,400,000
APPROPRIATIONS	<u>15,704,585</u>	<u>34,585,228</u>	<u>24,306,362</u>	<u>1,118,380</u>	<u>4,400,000</u>	<u>80,114,555</u>
Projected Ending Balance						118,180,917
TOTAL APPROPRIATIONS	<u>\$ 15,704,585</u>	<u>\$ 34,585,228</u>	<u>\$ 24,306,362</u>	<u>\$ 1,118,380</u>	<u>\$ 4,400,000</u>	<u>\$ 198,295,472</u>

Projects by Campus

City: Humanities Bldg., Engineering Tech, Science Bldg, Renovate M-Bldg, D-Bldg. Roof, Renovate A-Bldg, Construct Languages and Speech, Infrastructure,

Mesa: Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/Stockroom, Art Facilities, Modular Village, Temporary Technology Village ,
Temporary Parking/All-Weather Track & Field, I-300 Building, LRC-Language Center Remodel

Miramar: Auto Tech Career Bldg., Interim Library, Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation, Parking
Structure #1, Campus Dev. Infrastructure, College Serv Ctr - Police/Emerg, Public Info Office, Maintenance Facility, Library Resource Center, Art and
Humanities/Technology Bldg., Administrative Building, Continuing Education Bldg., MM Fire Sci/EMT Bldg. Reg Pub Safety Inst.

Cont. Ed: Clairemont Linda Vista Bldg, ECC Ph II Wing-Reno. & relo of Admin Bldg.

Districtwide: Program Management

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2014-2015 ACTUALS

PROPOSITION "N" FUND

REVENUE

Beginning Balance	167,338,496
Proceeds From Bond Sale	-
Interest	519,736
Other Income	20
Unrealized Gain/Loss	24,329
TOTAL REVENUE	<u>\$ 167,882,581</u>

ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL EXPENDITURES
Building Renovation	16,557,868	66,108	923,238			17,547,214
Building Renovation/New Const.		3,403	81,279	170,382		255,064
Infrastructure	416,601	2,557,595	3,086,609			6,060,805
New Construction	14,816,831	24,211,595	23,689,187			62,717,613
Program Management					5,428,952	5,428,952
TOTAL EXPENDITURES	<u>\$ 31,791,300</u>	<u>\$ 26,838,701</u>	<u>\$ 27,780,313</u>	<u>\$ 170,382</u>	<u>\$ 5,428,952</u>	<u>\$ 92,009,648</u>
ENDING BALANCE:						<u>\$ 75,872,933</u>

Projects by Campus

- City: Humanities Bldg, Engineering Tech, Science Bldg, Renovate M-Bldg, D-Bldg Roof, Renovate A-Bldg, Construct Languages and Speech, Infrastructure, Business Tech Bldg
- Mesa: Math & Science, Instructional Tech Bldg, Infrastructure, Cafeteria/Bookstore/ Stockroom, Art Facilities, Modular Village, Temporary Technology Village, Temp Parking/All-Weather Track and Field, LRC- Language Center Remodel, I-300 Bldg
- Miramar: Regional Pub. Safety Inst, Interim Library, Café/Bookstore, Science Bldg. Addition, Aviation Maint. Tech Center, Heavy Advanced Transportation, Parking Structure #1, College Serv Ctr-Police/Emerg, Campus Dev. Infrastructure, Public Info Office, Maintenance Facility, Library Resource Center, Art and Humanities/ Technology Building, Administrative Bldg, Continuing Education Bldg, MM Fire Sci/ EMT Bldg, Auto Tech Career Bldg, Training Course
- CE: Claremont Linda Vist Bldg, ECC Ph II Wing-Reno
- Districtwide: Program Management

ENTERPRISE FUNDS

SAN DIEGO COMMUNITY COLLEGE DISTRICT
2015-2016 ADOPTED BUDGET
ENTERPRISE FUNDS

Description

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

Goals and Objectives

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

Revenue

Revenue is primarily derived from bookstore and cafeteria sales.

Budget

REVENUE	BOOKSTORE FUND	FOOD SERVICE FUND
Beginning Balance	5,484,371	94,967
Sales	11,088,200	4,994,461
Interest/Other Income	117,500	0
TOTAL REVENUE	\$ 16,690,071	\$ 5,089,428
EXPENDITURES		
Expenditures	11,205,400	5,743,209
Reserves	5,484,371	
TOTAL EXPENDITURES/RESERVES	\$ 16,689,771	\$ 5,743,209
Projected Profit/Loss	300	(653,781)

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

COMPARISON OF 2014-2015 BUDGET TO 2015-2016 ADOPTED BUDGET

ENTERPRISE FUNDS (ABSO)						
	2014-2015		2014-2015		2015-2016	
	ADOPTED BUDGET	PCT TOTAL	ADJUSTED BUDGET	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1400 Crtd Hourly Non-Clsm	0	0.00	0	0.00	0	0.00
TOTAL CERTIFICATED SALARIES	0	0.00	0	0.00	0	0.00
2100 Contract Non-Classroom	2,544,763	11.79	2,551,063	9.89	2,394,718	11.00
2300 Hourly Non-Classroom	1,420,368	6.58	1,683,474	6.53	1,885,365	8.66
TOTAL NON-ACADEMIC SALARIES	3,965,131	18.38	4,234,537	16.42	4,280,083	19.65
3000 Employee Benefits	1,324,041	6.14	1,355,541	5.26	1,303,685	5.99
4000 Supplies & Materials	10,142,670	47.00	12,484,180	48.42	10,126,106	46.49
5000 Other Operating Expenses	1,098,827	5.09	1,260,777	4.89	1,172,888	5.39
6000 Capital Outlay	159,000	0.74	124,200	0.48	176,500	0.81
7300 Intra within ABSO	1,236,396	5.73	1,236,396	4.79	0	0.00
7900 Reserves	3,652,280	16.93	5,089,820	19.74	4,720,237	21.67
TOTAL NON-SALARY ACCOUNTS	17,613,214	81.62	21,550,914	83.58	17,499,416	80.35
TOTAL BUDGET	21,578,345	100.00	25,785,451	100.00	21,779,499	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OPERATING BUDGET

HISTORICAL COMPARISON OF ACTUALS TO 2015-2016 ADOPTED BUDGET

ENTERPRISE FUNDS						
	2013-2014 ACTUALS \$	PCT TOTAL %	2014-2015 ACTUALS \$	PCT TOTAL %	2015-2016 ADOPTED BUDGET \$	PCT TOTAL %
1400 Crtfd Hourly Non-Clstrm	6,902	0.04	0	0.00	0	
TOTAL CERTIFICATED SALARIES	6,902	0.04	0	0.00	0.00	0.00
2100 Contract Non-Classroom	2,339,854	14.77	2,233,804	12.55	2,394,718	11.00
2300 Hourly Non-Classroom	1,231,519	7.77	1,580,056	8.87	1,885,365	8.66
TOTAL NON-ACADEMIC SALARIES	3,571,373	22.54	3,813,860	21.42	4,280,083	19.65
3000 Employee Benefits	1,236,886	7.81	1,224,011	6.87	1,303,685	5.99
4000 Supplies & Materials	10,197,409	64.37	10,601,205	59.54	10,126,106	46.49
5000 Other Operating Expenses	794,695	5.02	892,782	5.01	1,172,888	5.39
6000 Capital Outlay	35,622	0.22	38,326	0.22	176,500	0.81
7300 Intrafund Transfers Out	0	0.00	1,235,000	6.94	0	0.00
7900 Reserves	0	0.00	0	0.00	4,720,237	21.67
TOTAL NON-SALARY ACCOUNTS	12,264,612	77.41	13,991,324	78.58	17,499,416	80.35
TOTAL BUDGET	15,842,887	100.00	17,805,184	100.00	21,779,499	100.00

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

ENTERPRISE FUNDS

BOOKSTORE		
	2014-2015 ACTUALS	2015-2016 ADOPTED
INCOME		
Beginning Balance	6,119,092	5,484,371
Bookstore Sales	11,466,870	11,088,200
Interest Income	12,062	0
Other Income	0	117,500
TOTAL INCOME	\$ 17,598,024	\$ 16,690,071
EXPENDITURES		
Cost of Sales	8,359,620	7,721,900
Classified Salaries	1,624,550	2,094,500
Employee Benefits	525,545	624,500
Supplies and Materials	59,786	100,000
Other Operating Expenses	296,751	558,500
Capital Outlay	12,401	106,000
Indirect Support	0	0
Transfer out	1,235,000	0
Reserves	5,484,371	5,484,371
Total Expenditures	17,598,024	16,689,771
Projected Income/Loss		300
TOTAL EXPENDITURES	\$ 17,598,024	\$ 16,690,071

SAN DIEGO COMMUNITY COLLEGE DISTRICT

**2015-2016 ADOPTED BUDGET
ENTERPRISE FUNDS**

FOOD SERVICE		
	2014-2015 ACTUALS	2015-2016 ADOPTED
INCOME	FOOD SERVICE	FOOD SERVICE
Beginning Balance	205,624	94,967
Food Service Sales	4,345,874	4,994,461
Interest Income	0	0
Other Income	0	0
Incoming Transfers	1,235,000	0
TOTAL INCOME	\$ 5,786,498	\$ 5,089,428
EXPENDITURES		
Cost of Sales	2,149,957	2,214,679
Classified Salaries	2,189,310	2,185,583
Employee Benefits	698,466	679,185
Supplies and Materials	31,841	34,200
Other Operating Expenses	596,031	559,062
Capital Outlay	25,926	70,500
Reserves	94,967	0
Total Expenditures	5,786,498	5,743,209
Projected Income/Loss	(0)	(653,781)
TOTAL EXPENDITURES	\$ 5,786,498	\$ 5,089,428

SAN DIEGO COMMUNITY COLLEGE DISTRICT

2015-2016 ADOPTED BUDGET

OTHER ENTERPRISE FUNDS

Description

The Other Enterprise Funds are established in accordance with the California Community College’s Budget and Accounting Manual. The funds are used to account for operations where it is the intent of the Board of Trustees to operate as a proprietary enterprise. This fund is used to account for all activities of the KSDS Radio Station at San Diego City College.

Goals and Objectives

To administer the San Diego Community College District’s KSDS Radio Station which operates as a general benefit for students, staff, and community members.

Revenue

Revenue is primarily derived from advertising and membership subscriptions with support from the District as needed.

Budget

REVENUE	KSDS RADIO STATION FUND
Sales	378,212
Interest/Other Income	134,834
Incoming Transfers	375,613
TOTAL REVENUE	\$ 888,659
 EXPENDITURES	
Expenditures	648,046
Indirect Support	0
Outgoing Transfers	0
Reserves	240,613
TOTAL EXPENDITURES/RESERVES	\$ 888,659

RESOLUTIONS

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 2015-2016 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 2014-2015 and similar authority is requested for Fiscal Year 2015-2016 to be effective upon the adoption of the Adopted Budget through June 30, 2016.

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 2015 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

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2015-16

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**
DATE: **SEPTEMBER 10, 2015**

I. **2015-16 APPROPRIATIONS LIMIT:**

A.	2014-15 Appropriations Limit		<u>\$238,318,946</u>
B.	2015-16 Price Factor: 1.0382		
C.	Population factor:		
	1. 2013-14 Second Period Actual FTES	<u>42,076</u>	
	2. 2014-15 Second Period Actual FTES	<u>42,710</u>	
	3. 2015-16 Population change factor	<u>1.0151</u>	
	(Line C.2. divided by line C.1.)		
D.	2014-15 Limit adjusted by inflation and population factors (Line A multiplied by Line B and line C.3.)		<u>\$251,158,813</u>
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility	\$ N/A	
	2. Temporary voter approved increases	_____	
	3. Total adjustments - increase		_____
	Sub-Total		\$.....
F.	Adjustments to decrease limit:		
	1. Transfers out of financial responsibility	\$	
	2. Lapses of voter approved increases	_____	
	3. Total adjustments - decrease		<u>< ></u>
G.	2015-16 Appropriations Limit		<u>\$251,158,813</u>

II. **2015-16 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$134,101,080</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>697,673</u>
C.	Local Property taxes		<u>90,346,466</u>
D.	Estimated excess Debt Service taxes	
E.	Estimated Parcel taxes, Square Foot taxes, etc.	
F.	Interest on proceeds of taxes		<u>200,000</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>< ></u>
H.	2015-16 Appropriations Subject to Limit		<u>\$225,345,219</u>