

3375 Camino del Rio South  
San Diego, CA 92108



**2016-2017  
ADOPTED  
BUDGET**

**September 8, 2016**

# 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**

**Denise Whisenhunt, J.D.** ..... **Interim 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 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**

DISTRICT'S BUDGET PLANNING & DEVELOPMENT COUNCIL

- 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
- Daniel Gutowski** ..... **Acting Vice President, Administrative Services**  
..... Continuing Education
- Dr. Lynn Neault**..... **Vice Chancellor**  
..... Student Services, District Office
- Dr. Stephanie Bulger** ..... **Vice Chancellor**  
..... Instructional 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

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

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# SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

*Office of the Chancellor*  
619-388-6957

September 8, 2016

## CHANCELLOR'S MESSAGE

The San Diego Community College District's 2016-17 Adopted Budget is a balanced budget. The Adopted Budget was developed through a collaborative process, which began with a 2016-17 Preliminary Budget in April, followed by a 2016-17 Tentative Budget in June. The state requires that a Tentative and Adopted Budget be approved each year by the Board of Trustees. However, in the interest of ensuring complete transparency throughout the budget development process, a Preliminary Budget is prepared in early spring following the release of the Governor's initial state budget proposal. All three budget development processes are widely communicated and involve the Board of Trustees, the Chancellor and Chancellor's Cabinet, the District's Budget Planning and Development Council, the District Governance Council, and other individuals and groups representing the administration, faculty, staff, and student leadership of the colleges, Continuing Education, and the District Office.

The California Budget for 2016-17, signed into law on June 27, 2016, continues to prepare the state for an anticipated recession by once again increasing the "rainy day" fund, as it implements the second year of Proposition 2, the *Rainy Day Budget Stabilization Fund Act*. As the governor pointed out in various communications, the passage of Proposition 2 in 2014 provided the state with an opportunity to mitigate the volatile budget cycles of the past two decades. In addition to planning for the next inevitable state recession by investing in the Rainy Day fund, the state budget also emphasizes a need to invest in education, in order to provide funding to counteract the effects of poverty, to strengthen infrastructure for various improvements throughout the state, to reduce the cost of housing and homeless programs, and to focus on addressing climate change. The state budget for 2016-17 also begins the process for raising the state's minimum wage to \$15 per hour and limits any new, ongoing spending obligations by focusing new spending on one-time rather than continuous expenditures.

The state's 2016-17 Budget is a balanced budget. However, as in recent years, it remains precariously balanced due to numerous ongoing 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 for aging infrastructure, retiree health care benefits for state employees, and other future pension benefits and revenue uncertainties. These are critical issues, particularly due to the fact that Proposition 30's temporary sales tax and personal income tax for wealthy Californians are scheduled to sunset in 2016 and early 2018, respectively.

Funding for K-12 and community colleges has been at an all-time high since 2012-13 due to Proposition 30 and is expected to grow to \$71.9 billion in 2016-17, an increase of \$24.6 billion over the past five years (a 52% increase). The Budget includes total funding of \$30 billion (\$17 billion of general fund and local property tax dollars and \$13 billion from other funding sources) for all higher education entities in 2016-17. For community colleges, the 2016-17 budget provides an additional \$114.7 million, representing a 2% growth funding increase for student access, \$75 million in higher base funding to support district operations, additional funding to provide support

services for students, and \$200 million to fund the state's Strong Workforce Initiative. Community colleges and K-12 schools will also receive some one-time funds, primarily for the purpose of retiring past state obligations incurred under state mandated local programs, which have not been previously reimbursed to K-12 schools and community colleges, and for deferred maintenance and instructional equipment.

The District's Adopted Budget of \$791.4 million for 2016-17 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 2015-16, reflect an increase of \$17 million in state apportionment revenue, \$13.8 million in general fund restricted revenue, and \$15.4 million in state capital construction project funding. The District's apportionment revenue is projected to be approximately \$238.9 million or 86% of total general fund unrestricted revenue. The additional state apportionment revenue will provide funding to allow the District to generate nearly 1,080 more FTES (full-time-equivalent students), which could result in up to 5,400 additional students being served in 2016-17 at City, Mesa, and Miramar colleges, and Continuing Education, as compared to 2015-16.

In addition, the District will receive approximately \$2.5 million in additional base apportionment revenue funding. The \$200 million for the state's Strong Workforce Initiative will also provide additional funding to the District to support Career and Technical Education courses and programs. However, the amount of funding the District will receive for this categorical program is yet to be determined. The District's 2016-17 Adopted Budget also includes \$6.8 million in one-time state funding for the replacement of instructional equipment and scheduled maintenance for existing District facilities, and \$1.8 million for energy efficiency projects to be funded from the Capital Projects fund. Also included in the increased funding to be received by the District is \$3.9 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. In spite of the state reductions and revenue uncertainty, the District has 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 2016-17 Adopted Budget reflects a decrease of \$64 million in the Propositions S and N budgets due to bond proceeds being spent for various construction projects started and completed in 2015-16, the third 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 District's 2016-17 Adopted Budget includes sufficient reserves for the District's fiscal stability and security and to cover anticipated cash-flow requirements. The state and national economic forecasts continue to suggest that some level of cost savings and fiscally-sound budget planning must continue throughout 2016-17, especially given the fact that Proposition 30 provides only temporary tax revenue. The 2016-17 Adopted Budget presented for the Board of Trustees' approval was developed based upon the District's established priorities and plans. It includes increases in the number of class sections offered at each of the colleges and Continuing Education.

The state's 2016-17 budget once again provides revenue to allow the District to continue to serve the community. The San Diego Community College District will be funded by the state for the largest volume of FTES in the history of the District. However, the District could not serve the community demand without the efforts of all faculty, staff, and administrators in the District. I continue to remain optimistic, with caution, because of on-going state and national economic uncertainties, which are beyond the District's control. I am also pleased to see the governor and state legislators' recognition of the importance of community colleges to our state's economic well-being. It is encouraging to see the state's 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 2016-17 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

## 2016-2017 ADOPTED BUDGET

### DESCRIPTION OF FUND

The following is a brief description of the funds included in the District's 2016-2017 Adopted Budget.

#### **GENERAL FUND UNRESTRICTED**

The 2016-2017 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

## 2016-2017 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

## 2016-2017 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

## 2016-2017 ADOPTED BUDGET

### DISTRICT BUDGET ALL FUNDS

The District's 2016-2017 Adopted Budget of \$791 million is distributed among several funds, each designed to account for different categories of activities contributing to the District's overall operations. The 2016-2017 Adopted Budget is approximately \$9.3 million less than the 2015-2016 Adopted Budget. While the General Fund increased by \$38 million the Other Funds decreased by \$48 million. With regards to the Other Funds, there was a decrease of approximately \$3.2 million in the Enterprise Fund and \$64.7 million in the Proposition S & N Funds. Conversely, net increases of \$15.4 million in the Capital Projects Fund, \$3.9 million in Financial Aid, and \$1.0 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 2016-2017. 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 2016-2017 year progresses. The table below provides a summary of these funds in comparison with the 2015-2016 Adopted Budget.

#### TOTAL DISTRICT BUDGET ALL FUNDS

Fund	2015-2016 Adopted Budget	2016-2017 Adopted Budget	Changes Over/ (Under)
<b>General Fund</b>			
Unrestricted	\$ 287,203,564	\$ 311,713,708	\$ 24,510,144
Restricted	121,278,338	135,069,130	13,790,792
<b>TOTAL GENERAL FUND</b>	<b>\$ 408,481,902</b>	<b>\$ 446,782,838</b>	<b>\$ 38,300,936</b>
<b>OTHER FUNDS</b>			
Child Development	\$ 1,697,878	\$ 2,057,573	\$ 359,695
Special Revenue Fund	1,673,867	1,724,982	51,115
Capital Projects Fund	23,106,767	38,530,262	15,423,495
Associated Students	403,926	411,479	7,553
Student Financial Aid	69,574,892	73,459,216	3,884,324
Trust & Agency	2,302,737	2,307,959	5,222
Student Representation Fee	219,336	253,030	33,694
Scholarship/Loan	74,898	66,919	(7,979)
Internal Services	11,261,488	12,209,032	947,544
Proposition "S" Fund	43,504,214	23,958,322	(19,545,892)
Proposition "N" Fund	198,295,472	153,178,733	(45,116,739)
Enterprise Funds	22,427,545	19,175,593	(3,251,952)
Retiree Benefit Trust	17,778,048	17,364,746	(413,302)
<b>TOTAL OTHER FUNDS</b>	<b>\$ 392,321,068</b>	<b>\$ 344,697,846</b>	<b>\$ (47,623,222)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 800,802,970</b>	<b>\$ 791,480,684</b>	<b>\$ (9,322,286)</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 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														
<b>INCOME</b>																
Beginning Balances	34,906,804	63,357,333	1,021,973	1,051,182	11,091,069	1,307,717	168,530	3,000	17,364,746	276,305	0	8,968,968	23,900,596	30,865,997	3,748,063	198,032,283
Revenue	258,675,138	66,214,176	910,600	673,800	14,803,336	1,000,242	84,500	63,919	0	20,381	73,459,216	3,232,389	57,726	122,312,736	14,707,530	556,215,689
Incoming Transfers	18,131,766	5,497,621	125,000	0	12,635,857	0	0	0	0	114,793	0	7,675	0	0	720,000	37,232,712
Total Income	<u>311,713,708</u>	<u>135,069,130</u>	<u>2,057,573</u>	<u>1,724,982</u>	<u>38,530,262</u>	<u>2,307,959</u>	<u>253,030</u>	<u>66,919</u>	<u>17,364,746</u>	<u>411,479</u>	<u>73,459,216</u>	<u>12,209,032</u>	<u>23,958,322</u>	<u>153,178,733</u>	<u>19,175,593</u>	<u>791,480,684</u>
<b>APPROPRIATIONS</b>																
Expenditures	262,673,428	96,412,196	1,962,848	1,724,982	38,192,605	1,417,916	152,028	0	1,000	207,544	73,407,265	928,314	15,538,001	81,422,343	15,493,292	589,533,762
Contingency/Reserves	45,381,982	6,151,853	0	0	0	890,043	101,002	66,919	17,363,746	203,935	0	11,280,718	8,420,321	71,756,390	3,097,301	164,714,210
Retained Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Outgoing Transfers	3,658,298	32,505,081	94,725	0	337,657	0	0	0	0	0	51,951	0	0	0	585,000	37,232,712
Total Appropriations	<u>311,713,708</u>	<u>135,069,130</u>	<u>2,057,573</u>	<u>1,724,982</u>	<u>38,530,262</u>	<u>2,307,959</u>	<u>253,030</u>	<u>66,919</u>	<u>17,364,746</u>	<u>411,479</u>	<u>73,459,216</u>	<u>12,209,032</u>	<u>23,958,322</u>	<u>153,178,733</u>	<u>19,175,593</u>	<u>791,480,684</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

## 2016-2017 ADOPTED BUDGET

### Interfund/Intrafund Transfers for all Funds

Incoming Transfer To:	Amount	Outgoing Transfer From	Purpose:
General Fund Unrestricted	18,131,766	General Fund Restricted	Transfer from Reserve
General Fund Restricted	3,300,830	General Fund Unrestricted	See Detail on Page 8
General Fund Restricted	2,075,115	General Fund Restricted	Indirect Support earned within Restricted Funds
General Fund Restricted	51,951	Student Financial Aid	Administrative Allowance
General Fund Restricted	69,725	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	12,298,200	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	114,793	General Fund Unrestricted	See Detail on Page 8
Internal Services Fund	7,675	General Fund Unrestricted	Sports Insurance Premium
ABSO	<u>585,000</u>	ABSO	See Detail on Page 76
<b>Total Transfers</b>	<b><u>\$37,232,712</u></b>		



# **DISTRICT OPERATING BUDGET**

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

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### COMPARISON OF 2015-2016 BUDGETED REVENUE TO 2016-2017 ADOPTED BUDGET REVENUE

#### GENERAL FUND UNRESTRICTED REVENUES

Revenue Source	2015-2016 Adopted Budget	2016-2017 Adopted Budget	Changes Over/ Under
<b>Apportionment</b>			
Foundation Grant	\$ 17,011,849	\$ 18,006,467	\$ 994,618
Credit Base	164,485,571	179,619,869	15,134,298
CDCP and Non-Credit Base	<u>37,462,108</u>	<u>38,407,054</u>	<u>944,946</u>
<b>Total Base</b>	<b>218,959,528</b>	<b>236,033,390</b>	<b>17,073,862</b>
Base Allocation	12,111,126	2,919,490	(9,191,636)
Full Time Faculty	2,257,004	0	(2,257,004)
COLA	2,145,186	0	(2,145,186)
One-Time Mandated Cost	<u>23,637,781</u>	<u>3,992,261</u>	<b>(19,645,520)</b>
<b>Sub Total</b>	<b>259,110,625</b>	<b>242,945,141</b>	<b>(16,165,484)</b>
Part Time Faculty	96,548	0	<b>(96,548)</b>
Lottery	6,144,600	6,399,360	254,760
Mandated Cost Reimbursement	1,182,293	1,244,320	62,027
Interest Revenue	200,000	400,000	200,000
Enrollment Fee (2% Waiver)	486,593	521,727	35,134
Non-Resident Tuition	5,300,000	5,400,000	100,000
Student Fees	170,000	206,000	36,000
Apprenticeship Allowance	682,500	558,590	<b>(123,910)</b>
Other Local Revenue	453,000	1,000,000	547,000
Intrafund from Restricted	4,725,709	18,131,766	13,406,057
<b>Total Revenue</b>	<b><u>278,551,868</u></b>	<b><u>276,806,904</u></b>	<b><u>(1,744,964)</u></b>
<b>Beginning Balance</b>	<b><u>8,651,696</u></b>	<b><u>34,906,804</u></b>	<b><u>26,255,108</u></b>
<b>TOTAL UNRESTRICTED REVENUES</b>	<b><u>\$ 287,203,564</u></b>	<b><u>\$ 311,713,708</u></b>	<b><u>\$ 24,510,144</u></b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**GENERAL FUND/UNRESTRICTED**

**INTER AND INTRA FUND TRANSFERS**

**INTRAFUND TRANSFERS**

**INTERFUND TRANSFERS**

**Outgoing Transfer to Restricted for:**

Federal Work Study	49,562
Military Education -Auxiliary	522,955
Districtwide Co-curricular	2,202,075
Hourglass Park - Miramar	266,389
Hourglass Field House	147,349
Hazardous Materials	112,500

**Transfer from GFU to:**

Child Development	100,000
Internal Services / Sports Ins.	7,675
District Support Assoc. Students (1)	114,793
Other Enterprise Fund (KSDS)	135,000

**Total Intrafund Transfer Out**

**\$ 3,300,830**

**Total Interfund Transfer Out**

**\$ 357,468**

(1) I.D. Card - City College = \$20,263 - Mesa College = \$28,775 - Miramar College = \$13,701 - Continuing Ed. = \$0

(2) Vending - City College = \$15,197 - Mesa College = \$21,581 - Miramar College = \$10,276 - Continuing Ed = \$5,000

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**ANALYSIS OF BEGINNING FUND BALANCE**

Source	2016-2017 ADOPTED BUDGET
Beginning Balance (One-Time)	34,906,804
One-Time for Outstanding Mandated Claims	3,992,261
<b>Total Unrestricted One-Time Revenue</b>	<b>\$ 38,899,065</b>

**DESIGNATED USES OF BEGINNING BALANCE**

	2016-2017 ADOPTED BUDGET
To Balance GFU Continuous Operating Budget	952,351
Prior Year Encumbrances- Colleges and CE	244,559
Carryover One-Time Ending Balance Fund- Colleges	1,202,140
FY 16 Summer Carryover- Colleges and CE	3,544,834
Districtwide One-Time Funding	2,898,836
Board Designated CalPERS/CalSTRS Reserve (FY 2016-17)	5,236,581
Board Designated CalPERS/CalSTRS Reserve (FY 2016-17)	24,819,763
<b>TOTAL USES</b>	<b>\$ 38,899,065</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**OPERATING BUDGET**

**COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET**

<b>GENERAL FUND UNRESTRICTED DISTRICTWIDE</b>						
	2015-2016	0	2015-2016	0	2016-2017	0
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	40,437,104	14.08	42,142,103	14.69	44,473,861	14.27
1200 Contract Non-Classroom	19,011,005	6.62	19,576,120	6.82	21,713,676	6.97
1300 Hourly Classroom	36,013,648	12.54	40,354,186	14.06	42,864,430	13.75
1400 Hourly Non-Classroom	1,339,001	0.47	1,512,759	0.53	1,824,725	0.59
<b>TOTAL ACADEMIC SALARIES</b>	<b>96,800,758</b>	<b>33.70</b>	<b>103,585,168</b>	<b>36.10</b>	<b>110,876,692</b>	<b>35.57</b>
2100 Contract Non-Classroom	45,785,714	15.94	48,677,434	16.96	51,207,957	16.43
2200 Contract Classroom	5,961,432	2.08	6,171,526	2.15	6,967,958	2.24
2300 Hourly Non-Classroom	1,595,435	0.56	1,980,247	0.69	1,703,752	0.55
2400 Hourly Classroom	1,442,792	0.50	1,494,288	0.52	1,263,827	0.41
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>54,785,373</b>	<b>19.08</b>	<b>58,323,495</b>	<b>20.32</b>	<b>61,143,494</b>	<b>19.62</b>
3000 Employee Benefits	49,268,167	17.15	52,067,714	18.14	57,349,428	18.40
4000 Supplies & Materials	4,311,948	1.50	4,236,364	1.48	4,595,843	1.47
5000 Other Operating Expenses	23,823,733	8.30	25,086,391	8.74	24,480,939	7.85
6000 Capital Outlay	4,344,302	1.51	5,661,120	1.97	4,225,732	1.36
7200 Intrafund Transfers Out	3,651,215	1.27	3,656,893	1.27	3,300,830	1.06
7300 Interfund Transfers Out	234,972	0.08	234,972	0.08	357,468	0.11
7500 Student Financial Aid	1,300	0.00	1,300	0.00	1,300	0.00
7900 Contingencies	49,981,796	17.40	34,119,956	11.89	45,381,982	14.56
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>135,617,433</b>	<b>47.22</b>	<b>125,064,710</b>	<b>43.58</b>	<b>139,693,522</b>	<b>44.81</b>
	0	0.00	0	0.00	0	0.00
	0.00	0	0.00	0.00	0.00	0
<b>TOTAL BUDGET</b>	<b>287,203,565</b>	<b>100.00</b>	<b>286,973,373</b>	<b>100.00</b>	<b>311,713,708</b>	<b>0.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### GENERAL FUND UNRESTRICTED DISTRICTWIDE

	2013-2014	PCT	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	37,188,136	17.81	40,345,054	17.97	43,057,012	17.49	44,473,861	14.27
1200 Contract Non-Classroom	16,802,077	8.04	17,191,436	7.66	18,532,999	7.53	21,713,676	6.97
1300 Hourly Classroom	31,657,893	15.16	36,137,811	16.09	41,914,328	17.02	42,864,430	13.75
1400 Hourly Non-Classroom	1,209,443	0.58	1,150,485	0.51	1,566,625	0.64	1,824,725	0.59
<b>TOTAL ACADEMIC SALARIES</b>	<b>86,857,549</b>	<b>41.59</b>	<b>94,824,786</b>	<b>42.23</b>	<b>105,070,964</b>	<b>42.67</b>	<b>110,876,692</b>	<b>35.57</b>
2100 Contract Non-Classroom	44,098,886	21.11	45,426,065	20.23	48,415,587	19.66	51,207,957	16.43
2200 Contract Classroom	5,592,625	2.68	5,899,318	2.63	6,321,422	2.57	6,967,958	2.24
2300 Hourly Non-Classroom	1,041,766	0.50	1,613,246	0.72	2,117,093	0.86	1,703,752	0.55
2400 Hourly Classroom	1,304,445	0.62	474,422	0.21	1,360,453	0.55	1,263,827	0.41
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>52,037,722</b>	<b>24.91</b>	<b>53,413,051</b>	<b>23.78</b>	<b>58,214,555</b>	<b>23.64</b>	<b>61,143,494</b>	<b>19.62</b>
3000 Employee Benefits	44,022,671	21.08	46,816,715	20.85	52,080,365	21.15	57,349,428	18.40
4000 Supplies & Materials	3,107,713	1.49	3,243,980	1.44	3,067,521	1.25	4,595,843	1.47
5000 Other Operating Expenses	15,814,593	7.57	21,007,265	9.35	21,237,756	8.63	24,480,939	7.85
6000 Capital Outlay	3,192,548	1.53	1,618,433	0.72	2,630,673	1.07	4,225,732	1.36
7200 Intrafund Transfers Out	2,604,629	1.25	3,412,962	1.52	3,691,315	1.50	3,300,830	1.06
7300 Interfund Transfers Out	1,223,326	0.59	229,274	0.10	234,972	0.10	357,468	0.11
7500 Student Financial Aid	1,200	0.00	1,300	0.00	1,170	0.00	1,300	0.00
7900 Contingencies	0	0.00	0	0.00	0	0.00	45,381,982	14.56
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>69,966,680</b>	<b>33.50</b>	<b>76,329,929</b>	<b>33.99</b>	<b>82,943,772</b>	<b>33.69</b>	<b>139,693,522</b>	<b>44.81</b>
	0	0	0	0	0	0	0	0.00
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>208,861,951</b>	<b>100.00</b>	<b>224,567,766</b>	<b>100.00</b>	<b>246,229,291</b>	<b>100.00</b>	<b>311,713,708</b>	<b>100.00</b>

#### HISTORICAL COMPARISON OF FTES

	2012-2013	2013-2014	2014-2015	2015-2016
<b>Credit</b>	<b>29,749.23</b>	<b>31,831.32</b>	<b>34,870.34</b>	<b>33,193.65</b>
<b>In-Service</b>	<b>1,362.76</b>	<b>1,438.61</b>	<b>1,535.24</b>	<b>1,597.88</b>
<b>Non-Credit</b>	<b>7,649.10</b>	<b>7,677.12</b>	<b>8,322.18</b>	<b>7,859.20</b>
<b>DSP&amp;S</b>	<b>359.10</b>	<b>356.82</b>	<b>33,500.74</b>	<b>377.68</b>
<b>F-Factor</b>	<b>242.39</b>	<b>212.20</b>	<b>239.93</b>	<b>211.78</b>
<b>Sub-Total State Reported</b>	<b>39,362.58</b>	<b>41,516.07</b>	<b>78,468.43</b>	<b>43,240.19</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Non-Resident</b>	<b>958.78</b>	<b>1,059.44</b>	<b>1,193.16</b>	<b>1,335.88</b>
<b>TOTAL</b>	<b>40,321.36</b>	<b>42,575.51</b>	<b>79,661.59</b>	<b>44,576.07</b>

# **DISTRICT OPERATING BUDGET**

## **General Fund Unrestricted**

**Appropriations by  
Campus**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

CITY COLLEGE - GENERAL FUND UNRESTRICTED						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	12,217,471	30.55	12,598,863	28.95	12,877,634	28.32
1200 Contract Non-Classroom	5,060,936	12.65	4,545,036	10.44	5,147,511	11.32
1300 Hourly Classroom	6,288,731	15.72	8,094,746	18.60	8,764,126	19.27
1400 Hourly Non-Classroom	529,979	1.33	599,628	1.38	699,460	1.54
<b>TOTAL ACADEMIC SALARIES</b>	<b>24,097,117</b>	<b>60.25</b>	<b>25,838,273</b>	<b>59.37</b>	<b>27,488,731</b>	<b>60.45</b>
2100 Contract Non-Classroom	5,320,639	13.30	5,818,203	13.37	6,069,544	13.35
2200 Contract Classroom	1,405,900	3.52	1,405,900	3.23	1,577,632	3.47
2300 Hourly Non-Classroom	393,873	0.98	463,038	1.06	341,314	0.75
2400 Hourly Classroom	354,551	0.89	354,551	0.81	243,100	0.53
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,474,963</b>	<b>18.69</b>	<b>8,041,692</b>	<b>18.48</b>	<b>8,231,590</b>	<b>18.10</b>
3000 Employee Benefits	7,635,986	19.09	8,732,456	20.07	8,820,628	19.40
4000 Supplies & Materials	301,918	0.75	141,048	0.32	294,598	0.65
5000 Other Operating Exp & Svs	432,619	1.08	570,004	1.31	499,822	1.10
6000 Capital Outlay	50,037	0.13	193,759	0.45	139,913	0.31
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	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,420,560</b>	<b>21.06</b>	<b>9,637,267</b>	<b>22.15</b>	<b>9,754,961</b>	<b>21.45</b>
<b>TOTAL BUDGET</b>	<b>39,992,640</b>	<b>100.00</b>	<b>43,517,232</b>	<b>100.00</b>	<b>45,475,282</b>	<b>100.00</b>



**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**OPERATING BUDGET**

**HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET**

<b>CITY COLLEGE - GENERAL FUND UNRESTRICTED</b>								
	2013-2014	PCT	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	10,912,047	28.94	11,826,081	29.32	12,684,686	28.18	12,877,634	28.32
1200 Contract Non-Classroom	3,948,493	10.47	3,990,137	9.89	4,256,601	9.46	5,147,511	11.32
1300 Hourly Classroom	7,514,517	19.93	8,376,349	20.77	9,706,377	21.56	8,764,126	19.27
1400 Hourly Non-Classroom	432,554	1.15	347,720	0.86	404,218	0.90	699,460	1.54
<b>TOTAL ACADEMIC SALARIES</b>	<b>22,807,612</b>	<b>60.48</b>	<b>24,540,287</b>	<b>60.84</b>	<b>27,051,882</b>	<b>60.09</b>	<b>27,488,731</b>	<b>60.45</b>
2100 Contract Non-Classroom	4,807,031	12.75	4,928,599	12.22	5,230,874	11.62	6,069,544	13.35
2200 Contract Classroom	1,351,100	3.58	1,365,271	3.38	1,457,171	3.24	1,577,632	3.47
2300 Hourly Non-Classroom	132,889	0.35	201,066	0.50	439,093	0.98	341,314	0.75
2400 Hourly Classroom	110,758	0.29	117,596	0.29	298,236	0.66	243,100	0.53
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>6,401,779</b>	<b>16.98</b>	<b>6,612,532</b>	<b>16.39</b>	<b>7,425,374</b>	<b>16.50</b>	<b>8,231,590</b>	<b>18.10</b>
3000 Employee Benefits	8,103,065	21.49	8,695,798	21.56	9,960,222	22.13	8,820,628	19.40
4000 Supplies & Materials	79,802	0.21	128,953	0.32	121,925	0.27	294,598	0.65
5000 Other Operating Expenses	265,898	0.71	318,812	0.79	386,014	0.86	499,822	1.10
6000 Capital Outlay	51,151	0.14	39,267	0.10	69,790	0.16	139,913	0.31
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
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>8,499,917</b>	<b>22.54</b>	<b>9,182,831</b>	<b>22.77</b>	<b>10,537,951</b>	<b>23.41</b>	<b>9,754,961</b>	<b>21.45</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>37,709,307</b>	<b>100.00</b>	<b>40,335,650</b>	<b>100.00</b>	<b>45,015,207</b>	<b>100.00</b>	<b>45,475,282</b>	<b>100.00</b>

<b>HISTORICAL COMPARISON OF FTES</b>				
	2012-2013	2013-2014	2014-2015	2015-2016
Credit	9,592.00	10,380.22	10,327.84	10,642.19
Non-Credit	54.22	57.57	70.83	62.41
DSP&S	8.29	8.66	15.51	15.79
<b>Sub-Total State Reported</b>	<b>9,654.51</b>	<b>10,446.45</b>	<b>10,414.18</b>	<b>10,720.39</b>
F-Factor	13.99	10.20	9.84	10.82
Non-Resident	220.38	227.80	237.68	332.63
<b>TOTAL</b>	<b>9,888.88</b>	<b>10,684.45</b>	<b>10,661.70</b>	<b>11,063.84</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

<b>MESA COLLEGE - GENERAL FUND UNRESTRICTED</b>						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	16,835,657	28.60	17,334,197	26.63	18,198,982	27.74
1200 Contract Non-Classroom	5,967,590	10.14	6,312,257	9.70	7,094,289	10.81
1300 Hourly Classroom	12,806,908	21.75	14,285,945	21.95	13,233,935	20.17
1400 Hourly Non-Classroom	373,676	0.63	450,297	0.69	530,276	0.81
<b>TOTAL ACADEMIC SALARIES</b>	<b>35,983,831</b>	<b>61.12</b>	<b>38,382,696</b>	<b>58.97</b>	<b>39,057,482</b>	<b>59.54</b>
2100 Contract Non-Classroom	6,751,536	11.47	7,096,775	10.90	7,332,940	11.18
2200 Contract Classroom	1,876,821	3.19	1,964,248	3.02	2,332,177	3.56
2300 Hourly Non-Classroom	34,800	0.06	72,599	0.11	34,800	0.05
2400 Hourly Classroom	123,755	0.21	123,755	0.19	123,755	0.19
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,786,912</b>	<b>14.93</b>	<b>9,257,377</b>	<b>14.22</b>	<b>9,823,672</b>	<b>14.98</b>
3000 Employee Benefits	12,099,185	20.55	14,835,379	22.79	14,044,005	21.41
4000 Supplies & Materials	694,507	1.18	781,023	1.20	727,907	1.11
5000 Other Operating Expenses	640,333	1.09	968,804	1.49	1,057,042	1.61
6000 Capital Outlay	668,336	1.14	868,381	1.33	886,804	1.35
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>14,102,361</b>	<b>23.95</b>	<b>17,453,587</b>	<b>26.81</b>	<b>16,715,758</b>	<b>25.48</b>
<b>TOTAL BUDGET</b>	<b>58,873,104</b>	<b>100.00</b>	<b>65,093,660</b>	<b>100.00</b>	<b>65,596,912</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### MESA COLLEGE - GENERAL FUND UNRESTRICTED

	2013-2014		2014-2015		2015-2016		2016-2017	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	16,471,216	30.76	17,085,035	30.12	18,101,080	28.97	18,198,982	27.74
1200 Contract Non-Classroom	5,556,932	10.38	5,608,094	9.89	5,838,296	9.34	7,094,289	10.81
1300 Hourly Classroom	9,940,863	18.56	11,530,117	20.33	13,938,776	22.31	13,233,935	20.17
1400 Hourly Non-Classroom	384,229	0.72	280,109	0.49	507,185	0.81	530,276	0.81
<b>TOTAL ACADEMIC SALARIES</b>	<b>32,353,240</b>	<b>60.42</b>	<b>34,503,355</b>	<b>60.83</b>	<b>38,385,337</b>	<b>61.43</b>	<b>39,057,482</b>	<b>59.54</b>
2100 Contract Non-Classroom	6,273,978	11.72	6,242,850	11.01	6,619,163	10.59	7,332,940	11.18
2200 Contract Classroom	1,673,650	3.13	1,836,667	3.24	2,019,873	3.23	2,332,177	3.56
2300 Hourly Non-Classroom	98,741	0.18	79,148	0.14	112,853	0.18	34,800	0.05
2400 Hourly Classroom	107,963	0.20	114,410	0.20	114,832	0.18	123,755	0.19
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>8,154,332</b>	<b>15.23</b>	<b>8,273,075</b>	<b>14.58</b>	<b>8,866,721</b>	<b>14.19</b>	<b>9,823,672</b>	<b>14.98</b>
3000 Employee Benefits	11,892,794	22.21	12,703,539	22.40	14,136,275	22.62	14,044,005	21.41
4000 Supplies & Materials	446,567	0.83	484,654	0.85	343,949	0.55	727,907	1.11
5000 Other Operating Expenses	442,019	0.83	636,290	1.12	581,636	0.93	1,057,042	1.61
6000 Capital Outlay	257,450	0.48	123,887	0.22	175,388	0.28	886,804	1.35
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
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>13,038,830</b>	<b>24.35</b>	<b>13,948,370</b>	<b>24.59</b>	<b>15,237,248</b>	<b>24.38</b>	<b>16,715,758</b>	<b>25.48</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>53,546,402</b>	<b>#####</b>	<b>56,724,800</b>	<b>100.00</b>	<b>62,489,306</b>	<b>100.00</b>	<b>65,596,912</b>	<b>100.00</b>

#### HISTORICAL COMPARISON OF FTES

	2012-2013	2013-2014	2014-2015	2015-2016
Credit	14,513.54	15,329.83	15,066.03	15,449.47
Non-Credit	0.00	0.00	0.00	0.00
DSP&S	20.24	23.05	17.07	18.62
<b>Sub Total State Reported</b>	<b>14,533.78</b>	<b>15,352.88</b>	<b>15,083.10</b>	<b>15,468.09</b>
F-Factor	10.62	8.59	9.77	8.95
Non-Resident	612.85	696.35	789.54	814.84
<b>TOTAL</b>	<b>15,157.25</b>	<b>16,057.82</b>	<b>15,882.41</b>	<b>16,291.88</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

#### MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	6,810,310	21.92	7,111,882	20.85	7,838,518	20.98
1200 Contract Non-Classroom	3,915,761	12.60	4,124,880	12.10	4,434,508	11.87
1300 Hourly Classroom	7,370,237	23.72	8,679,220	25.45	9,328,677	24.97
1400 Hourly Non-Classroom	94,182	0.30	113,408	0.33	237,813	0.64
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,190,490</b>	<b>58.55</b>	<b>20,029,390</b>	<b>58.73</b>	<b>21,839,516</b>	<b>58.46</b>
2100 Contract Non-Classroom	3,760,179	12.10	3,932,030	11.53	4,201,297	11.25
2200 Contract Classroom	1,308,640	4.21	1,401,210	4.11	1,620,682	4.34
2300 Hourly Non-Classroom	63,509	0.20	109,643	0.32	86,581	0.23
2400 Hourly Classroom	152,129	0.49	202,893	0.59	184,129	0.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>5,284,457</b>	<b>17.01</b>	<b>5,645,776</b>	<b>16.55</b>	<b>6,092,689</b>	<b>16.31</b>
3000 Employee Benefits	6,121,704	19.71	6,835,743	20.04	7,716,430	20.65
4000 Supplies & Materials	278,844	0.90	351,791	1.03	381,920	1.02
5000 Other Operating Expenses	938,340	3.02	975,906	2.86	1,063,825	2.85
6000 Capital Outlay	251,332	0.81	263,335	0.77	264,943	0.71
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
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>7,591,520</b>	<b>24.43</b>	<b>8,428,075</b>	<b>24.71</b>	<b>9,428,418</b>	<b>25.23</b>
<b>TOTAL BUDGET</b>	<b>31,066,467</b>	<b>100.00</b>	<b>34,103,241</b>	<b>100.00</b>	<b>37,360,623</b>	<b>100.00</b>

## SAN DIEGO COMMUNITY COLLEGE DISTRICT 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### MIRAMAR COLLEGE - GENERAL FUND UNRESTRICTED

	2013-2014		2014-2015		2015-2016		2016-2017	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	6,149,017	23.32	7,046,472	24.16	7,565,495	22.99	7,838,518	20.98
1200 Contract Non-Classroom	3,561,856	13.51	3,820,618	13.10	4,104,139	12.47	4,434,508	11.87
1300 Hourly Classroom	5,379,977	20.40	6,102,622	20.92	7,606,789	23.11	9,328,677	24.97
1400 Hourly Non-Classroom	62,413	0.24	88,958	0.30	207,016	0.63	237,813	0.64
<b>TOTAL ACADEMIC SALARIES</b>	<b>15,153,263</b>	<b>57.46</b>	<b>17,058,670</b>	<b>58.49</b>	<b>19,483,439</b>	<b>59.20</b>	<b>21,839,516</b>	<b>58.46</b>
2100 Contract Non-Classroom	3,582,289	13.58	3,686,745	12.64	3,857,158	11.72	4,201,297	11.25
2200 Contract Classroom	1,213,672	4.60	1,301,293	4.46	1,425,304	4.33	1,620,682	4.34
2300 Hourly Non-Classroom	52,102	0.20	77,790	0.27	143,015	0.43	86,581	0.23
2400 Hourly Classroom	125,222	0.47	142,359	0.49	218,991	0.67	184,129	0.49
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,973,285</b>	<b>18.86</b>	<b>5,208,187</b>	<b>17.86</b>	<b>5,644,468</b>	<b>17.15</b>	<b>6,092,689</b>	<b>16.31</b>
3000 Employee Benefits	5,268,340	19.98	5,879,264	20.16	6,810,631	20.70	7,716,430	20.65
4000 Supplies & Materials	138,474	0.53	209,012	0.72	203,587	0.62	381,920	1.02
5000 Other Operating Expenses	741,490	2.81	760,595	2.61	730,504	2.22	1,063,825	2.85
6000 Capital Outlay	94,930	0.36	49,920	0.17	34,994	0.11	264,943	0.71
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	1,200	0.00	1,300	0.00	1,170	0.00	1,300	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,244,434</b>	<b>23.68</b>	<b>6,900,091</b>	<b>23.66</b>	<b>7,780,886</b>	<b>23.64</b>	<b>9,428,418</b>	<b>25.24</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>26,370,982</b>	<b>100.00</b>	<b>29,166,948</b>	<b>100.00</b>	<b>32,908,793</b>	<b>100.00</b>	<b>37,360,623</b>	<b>100.00</b>

#### HISTORICAL COMPARISON OF FTES

	2012-2013	2013-2014	2014-2015	2015-2016
Credit	5,643.69	6,121.27	6,446.36	7,101.99
InService	1,362.76	1,438.61	1,535.24	1,597.88
Non-Credit	15.04	19.05	18.84	19.27
DSP&S	5.54	4.62	3.02	3.65
<b>Sub-Total State Reported</b>	<b>7,027.03</b>	<b>7,583.55</b>	<b>8,003.46</b>	<b>8,722.79</b>
F-Factor	21.62	22.87	39.74	23.56
Non-Resident	125.55	135.29	165.94	188.41
<b>TOTAL</b>	<b>7,174.20</b>	<b>7,741.71</b>	<b>8,209.14</b>	<b>8,934.76</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

CONTINUING EDUCATION - UNRESTRICTED						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	4,563,371	16.90	5,097,161	17.19	5,558,727	17.71
1200 Contract Non-Classroom	2,502,558	9.27	2,909,469	9.81	3,204,264	10.21
1300 Hourly Classroom	8,662,547	32.09	8,986,028	30.31	9,842,689	31.36
1400 Hourly Non-Classroom	169,621	0.63	216,799	0.73	274,976	0.88
<b>TOTAL ACADEMIC SALARIES</b>	<b>15,898,097</b>	<b>58.89</b>	<b>17,209,457</b>	<b>58.04</b>	<b>18,880,656</b>	<b>60.16</b>
2100 Contract Non-Classroom	3,195,829	11.84	3,380,714	11.40	3,552,264	11.32
2200 Contract Classroom	952,882	3.53	962,831	3.25	1,062,480	3.39
2300 Hourly Non-Classroom	26,000	0.10	67,989	0.23	26,000	0.08
2400 Hourly Classroom	25,000	0.09	25,732	0.09	43,403	0.14
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,199,711</b>	<b>15.56</b>	<b>4,437,266</b>	<b>14.97</b>	<b>4,684,147</b>	<b>14.93</b>
3000 Employee Benefits	5,580,836	20.67	6,619,915	22.33	6,375,710	20.31
4000 Supplies & Materials	751,036	2.78	751,036	2.53	665,277	2.12
5000 Other Operating Expense	382,044	1.42	452,890	1.53	637,578	2.03
6000 Capital Outlay	184,543	0.68	179,543	0.61	141,179	0.45
7200 Intrafund Transfer	0	0.00	0	0.00	0	0.00
7300 Interfund Transfer	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,898,459</b>	<b>25.55</b>	<b>8,003,384</b>	<b>26.99</b>	<b>7,819,744</b>	<b>24.92</b>
<b>TOTAL BUDGET</b>	<b>26,996,267</b>	<b>100.00</b>	<b>29,650,107</b>	<b>100.00</b>	<b>31,384,547</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTED BUDGET**

**OPERATING BUDGET**

**HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET**

**CONTINUING EDUCATION - GENERAL FUND UNRESTRICTED**

	2013-2014	PCT	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	3,655,846	14.81	4,387,455	16.13	4,705,745	15.28	5,558,727	17.71
1200 Contract Non-Classroom	2,183,258	8.85	2,115,035	7.78	2,639,226	8.57	3,204,264	10.21
1300 Hourly Classroom	8,408,504	34.07	9,555,428	35.14	10,662,386	34.62	9,842,689	31.36
1400 Hourly Non-Classroom	228,597	0.93	246,608	0.91	363,800	1.18	274,976	0.88
<b>TOTAL ACADEMIC SALARIES</b>	<b>14,476,205</b>	<b>58.66</b>	<b>16,304,526</b>	<b>59.95</b>	<b>18,371,157</b>	<b>59.65</b>	<b>18,880,656</b>	<b>60.16</b>
2100 Contract Non-Classroom	3,000,945	12.16	3,098,650	11.39	3,439,954	11.17	3,552,264	11.32
2200 Contract Classroom	918,290	3.72	965,821	3.55	979,339	3.18	1,062,480	3.39
2300 Hourly Non-Classroom	41,852	0.17	102,797	0.38	56,042	0.18	26,000	0.08
2400 Hourly Classroom	66,218	0.27	76,691	0.28	40,126	0.13	43,403	0.14
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,027,305</b>	<b>16.32</b>	<b>4,243,959</b>	<b>15.60</b>	<b>4,515,461</b>	<b>14.66</b>	<b>4,684,147</b>	<b>14.93</b>
3000 Employee Benefits	5,455,533	22.11	5,976,066	21.97	6,997,631	22.72	6,375,710	20.31
4000 Supplies & Materials	384,862	1.56	375,131	1.38	455,758	1.48	665,277	2.12
5000 Other Operating Expenses	278,241	1.13	271,427	1.00	349,019	1.13	637,578	2.03
6000 Capital Outlay	56,551	0.23	25,063	0.09	109,450	0.36	141,179	0.45
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
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,175,187</b>	<b>25.02</b>	<b>6,647,687</b>	<b>24.44</b>	<b>7,911,858</b>	<b>25.69</b>	<b>7,819,744</b>	<b>24.92</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>24,678,697</b>	<b>100.00</b>	<b>27,196,172</b>	<b>100.00</b>	<b>30,798,476</b>	<b>100.00</b>	<b>31,384,547</b>	<b>100.00</b>

**HISTORICAL COMPARISON OF FTES**

	2012-2013	2013-2014	2014-2015	2015-2016
Credit	0.00	0.00	0.00	0.00
Non-Credit	7,579.84	7,600.50	7,941.23	7,777.52
DSP&S	325.03	320.49	345.35	339.62
<b>Sub-Total State Reported</b>	<b>7,904.87</b>	<b>7,920.99</b>	<b>8,286.58</b>	<b>8,117.14</b>
F-Factor	196.16	170.54	180.58	168.45
<b>TOTAL</b>	<b>8,101.03</b>	<b>8,091.53</b>	<b>8,467.16</b>	<b>8,285.59</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**OPERATING BUDGET**

**COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET**

<b>DISTRICT OFFICES - GENERAL FUND UNRESTRICTED</b>						
	2015-2016		2015-2016		2016-2017	
	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	1,433,535	2.09	1,553,853	7.64	1,688,791	2.53
1300 Hourly Classroom	12,624	0.02	0	0.00	88,645	0.13
1400 Hourly Non-Classroom	47,012	0.07	51,502	0.25	51,502	0.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,493,171</b>	<b>2.17</b>	<b>1,605,355</b>	<b>7.89</b>	<b>1,828,938</b>	<b>2.75</b>
2100 Contract Non-Classroom	8,688,565	12.65	9,805,660	48.19	9,915,409	14.88
2200 Contract Classroom	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	529,827	0.77	418,875	2.06	601,292	0.90
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,218,392</b>	<b>13.42</b>	<b>10,224,535</b>	<b>50.25</b>	<b>10,516,701</b>	<b>15.79</b>
3000 Employee Benefits	4,332,204	6.31	4,318,718	21.22	5,001,931	7.51
4000 Supplies & Materials	466,238	0.68	395,172	1.94	547,808	0.82
5000 Other Operating Expenses	1,533,543	2.23	2,027,837	9.97	1,579,827	2.37
6000 Capital Outlay	1,678,578	2.44	1,771,905	8.71	1,766,417	2.65
7200 Intrafund Transfer Out	0	0.00	5,678	0.03	0	0.00
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7900 Contingencies	49,981,796	72.75	0	0.00	45,381,982	68.12
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>57,992,359</b>	<b>84.41</b>	<b>8,519,310</b>	<b>41.87</b>	<b>54,277,965</b>	<b>81.47</b>
<b>TOTAL BUDGET</b>	<b>68,703,922</b>	<b>100.00</b>	<b>20,349,200</b>	<b>100.00</b>	<b>66,623,604</b>	<b>100.00</b>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### DISTRICT OFFICES - GENERAL FUND UNRESTRICTED

	2013-2014		2014-2015		2015-2016		2016-2017	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%	\$	%
1100 Contract Classroom	11	0.00	11	0.00	6	0.00	0	0.00
1200 Contract Non-Classroom	1,400,770	3.31	1,532,925	3.26	1,560,502	8.11	1,688,791	2.53
1300 Hourly Classroom	371,229	0.88	545,711	1.16	0	0.00	88,645	0.13
1400 Hourly Non-Classroom	68,656	0.16	151,549	0.32	46,659	0.24	51,502	0.08
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,840,666</b>	<b>4.35</b>	<b>2,230,196</b>	<b>4.74</b>	<b>1,607,167</b>	<b>8.35</b>	<b>1,828,938</b>	<b>2.75</b>
2100 Contract Non-Classroom	8,854,667	20.93	9,130,865	19.42	10,211,902	53.05	9,915,409	14.88
2200 Contract Classroom	0	0.00	0	0.00	0	0.00	0	0.00
2300 Hourly Non-Classroom	210,114	0.50	372,377	0.79	580,597	3.02	601,292	0.90
2400 Hourly Classroom	0	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>9,064,781</b>	<b>21.43</b>	<b>9,503,242</b>	<b>20.21</b>	<b>10,792,499</b>	<b>56.07</b>	<b>10,516,701</b>	<b>15.79</b>
3000 Employee Benefits	13,072,595	30.90	13,384,242	28.47	4,887,399	25.39	5,001,931	7.51
4000 Supplies & Materials	2,058,008	4.86	2,046,230	4.35	168,247	0.87	547,808	0.82
5000 Other Operating Expenses	13,539,702	32.00	18,472,898	39.29	603,058	3.13	1,579,827	2.37
6000 Capital Outlay	2,732,466	6.46	1,380,296	2.94	1,155,798	6.00	1,766,417	2.65
7200 Intrafund Trans Out	0	0.00	0	0.00	34,422	0.18	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	45,381,982	68.12
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>31,402,771</b>	<b>74.22</b>	<b>35,283,666</b>	<b>75.04</b>	<b>6,848,924</b>	<b>35.58</b>	<b>54,277,965</b>	<b>81.47</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>42,308,218</b>	<b>100.00</b>	<b>47,017,104</b>	<b>100.00</b>	<b>19,248,590</b>	<b>100.00</b>	<b>66,623,604</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

#### GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	10,295	0.02	0	0.00	0	0.00
1200 Contract Non-Classroom	130,625	0.21	130,625	0.14	144,313	0.22
1300 Hourly Classroom	872,601	1.42	308,247	0.33	1,606,358	2.46
1400 Hourly Non-Classroom	124,531	0.20	81,125	0.09	30,698	0.05
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,138,052</b>	<b>1.85</b>	<b>519,997</b>	<b>0.55</b>	<b>1,781,369</b>	<b>2.73</b>
2100 Contract Non-Classroom	18,068,966	29.35	18,644,052	19.78	20,136,503	30.85
2200 Contract Classroom	417,189	0.68	437,337	0.46	374,987	0.57
2300 Hourly Non-Classroom	547,426	0.89	848,103	0.90	613,765	0.94
2400 Hourly Classroom	787,357	1.28	787,357	0.84	669,440	1.03
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>19,820,938</b>	<b>32.19</b>	<b>20,716,849</b>	<b>21.98</b>	<b>21,794,695</b>	<b>33.39</b>
3000 Employee Benefits	13,498,252	21.92	10,725,503	11.38	15,390,724	23.58
4000 Supplies & Materials	1,819,405	2.95	1,816,294	1.93	1,978,333	3.03
5000 Other Operating Expenses	19,896,854	32.32	20,090,950	21.31	19,642,845	30.09
6000 Capital Outlay	1,511,476	2.45	2,384,197	2.53	1,026,476	1.57
7200 Intrafund Transfer Out	3,651,215	5.93	3,651,215	3.87	3,300,830	5.06
7300 Interfund Transfer Out	234,972	0.38	234,972	0.25	357,468	0.55
7900 Contingencies	0	0.00	34,119,956	36.20	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>40,612,174</b>	<b>65.96</b>	<b>73,023,087</b>	<b>77.47</b>	<b>41,696,676</b>	<b>63.88</b>
<b>TOTAL BUDGET</b>	<b>61,571,164</b>	<b>100.00</b>	<b>94,259,933</b>	<b>100.00</b>	<b>65,272,740</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### GENERAL SUPPORT SERVICES - GENERAL FUND UNRESTRICTED

	2013-2014		2014-2015		2015-2016		2016-2017	
	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	0	0.00
1200 Contract Non-Classroom	150,768	0.62	124,627	0.52	134,235	0.24	144,313	0.22
1300 Hourly Classroom	42,803	0.18	27,585	0.11	0	0.00	1,606,358	2.46
1400 Hourly Non-Classroom	32,994	0.14	35,540	0.15	37,747	0.07	30,698	0.05
<b>TOTAL ACADEMIC SALARIES</b>	<b>226,565</b>	<b>0.93</b>	<b>187,752</b>	<b>0.78</b>	<b>171,982</b>	<b>0.31</b>	<b>1,781,369</b>	<b>2.73</b>
2100 Contract Non-Classroom	17,579,976	72.50	18,338,356	76.01	19,056,536	34.17	20,136,503	30.85
2200 Contract Classroom	435,913	1.80	430,265	1.78	439,735	0.79	374,987	0.57
2300 Hourly Non-Classroom	506,068	2.09	780,068	3.23	785,493	1.41	613,765	0.94
2400 Hourly Classroom	894,283	3.69	23,367	0.10	688,268	1.23	669,440	1.03
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>19,416,240</b>	<b>80.07</b>	<b>19,572,056</b>	<b>81.12</b>	<b>20,970,032</b>	<b>37.60</b>	<b>21,794,695</b>	<b>33.39</b>
3000 Employee Benefits	230,344	0.95	177,806	0.74	9,288,207	16.65	15,390,724	23.58
4000 Supplies & Materials	0	0.00	0	0.00	1,774,055	3.18	1,978,333	3.03
5000 Other Operating Expenses	547,243	2.26	547,243	2.27	18,587,525	33.33	19,642,845	30.09
6000 Capital Outlay	0	0.00	0	0.00	1,085,253	1.95	1,026,476	1.57
7200 Intrafund Trans Out	2,604,629	10.74	3,412,962	14.15	3,656,893	6.56	3,300,830	5.06
7300 Interfund Trans Out	1,223,326	5.04	229,274	0.95	234,972	0.42	357,468	0.55
7900 Contingencies	0	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,605,542</b>	<b>18.99</b>	<b>4,367,285</b>	<b>18.10</b>	<b>34,626,905</b>	<b>62.09</b>	<b>41,696,676</b>	<b>63.88</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>24,248,347</b>	<b>100.00</b>	<b>24,127,093</b>	<b>100.00</b>	<b>55,768,919</b>	<b>100.00</b>	<b>65,272,740</b>	<b>100.00</b>

# **GENERAL FUND RESTRICTED**

## **Grants & Contracts**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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 2016-2017. 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 2016-2017 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		
	2015-2016 ACTUALS	2016-2017 ADOPTED
<b>FEDERAL INCOME</b>	\$	\$
Adult Education & Family Literacy	2,188,347	1,753,892
Dept. of Rehabilitation	660,818	697,936
Military Education	3,875,458	3,170,675
SEEDS Scholars Program	51,544	189,026
U.S. Department of Health & Human Services	175,893	156,144
U.S. Department of Education	995,458	163,014
Vocational Tech Education Act (VTEA)	2,015,520	2,188,373
TSA Security Training	17,035	0
Commission on POST	332,537	76,057
College Work Study Program	786,720	984,338
Student Support Services	263,287	337,270
Financial Aid Admin Allowance	78,920	45,200
Veterans Admin. Allowance	29,970	25,400
YMCA - SD Urban Teachers Fellow	70,000	0
First year Experience Grant	0	0
Suicide Prevention Program	0	92,387
DETA Research Project	0	10,800
WIOA Tital I Youth Grant	0	437,600
Bay Area Air Quality Mgmt District	0	0
<b>FEDERAL INCOME TOTAL</b>	<b>\$ 11,541,507</b>	<b>\$ 10,328,112</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS AND CONTRACTS – CONTINUED

	2015-2016 ACTUALS	2016-2017 ADOPTED
<b>STATE INCOME</b>	\$	\$
Extended Opportunity Program	1,986,448	2,086,994
BFAP Administration	1,930,977	1,947,955
AB1725 Staff Development/Diversity	14,097	60,000
Disabled Students Programs/Services(DSP&S)	4,656,203	4,654,791
Cooperative Agencies Resource for Ed.(CARE)	179,768	181,272
Basic Skills	959,336	977,718
Yosemite Community College	12,500	0
Part time Faculty Compensation	873,573	889,528
Student Support & Services Program- Matriculation	11,373,614	10,591,850
CALWORKS/TANF Program	1,722,245	1,722,296
CTE Enhancement Grants	431,935	241,498
Advanced Transportation	0	0
Responsive Training Grant	0	0
Proposition 20 Lottery	2,261,826	1,999,800
Math MESA Project City College	50,500	50,500
CTE Colloaboration Grant	0	0
FCCC Student Mental Health	38,055	0
AB 86 Adult Consortium	8,249	0
CalWorks Welfare to Work	130,000	175,000
Bio-Technology Center	0	0
Wireless Health Training	0	0
Nursing Retention & Enrollment Growth	152,069	251,218
Ca Energy Commission	0	2,000,000
Deputy Sector Navigator Grants	977,285	1,455,689
Sector Navigator Life Science Grant	372,603	372,500
Student Equity	5,502,384	5,810,317
Instructional Equipment and Library (IELM)	2,214,088	2,793,648
Advanced Transportation & Renewal	372,500	376,817
S.D. Early Middle College	132,058	17,443
Suicide Prevention Program	48,065	0
AEBG Data and Accountability	0	451,837
Adult Education Block Grant	2,752,360	2,823,332
New Pre Apprenticeship Program	200,000	300,000
New Innovative Apprenticeship Program	240,000	360,000
Basic Skills & Student Outcome	0	2,867,881
East Village High School	0	99,000
CTE DATA Unlock Initiative	0	40,000
IEPI Innovation	0	150,000
Industry Driven Collaborative	0	500,000
Other State Income	39,995	10,008
<b>STATE INCOME TOTAL</b>	<b>\$ 39,632,733</b>	<b>\$ 46,258,892</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS AND CONTRACTS – CONTINUED

	2015-2016 ACTUALS	2016-2017 ADOPTED
<b>LOCAL INCOME</b>	\$	\$
Districtwide Cocurricular	29,815	38,500
Districtwide Civic Center	1,029,707	374,491
Parking Services Fund	2,119,804	2,070,000
Student Health Services/Insurance Fund	1,885,954	1,655,000
Library Fines/Copy Charges	15,898	19,666
Hourglass Community Recreation	607,653	880,773
Price Scholarship Administration	202,810	597,479
Center for Applied Tech Revenue (CACT)	74,582	156,788
Redevelopment	3,240,402	2,950,596
Digital Transmission	309,097	364,391
Military Education	0	177,446
Child Care Center	34,500	31,000
Arthur Rupe Foundation	45,000	45,000
South Crest Air Quality Mgmt	0	0
Center for Human & Community Services	71,893	75,697
SDC Mental Health Career Pathway	129,440	0
Biotechnology Center Revenue	58,474	32,000
SDUSD - SDEMC Leasing	10,200	47,600
Medical Billing Technology	100,926	0
FIPT Program	11,683	32,317
Other Local Funded Projects	131,649	78,427
<b>LOCAL INCOME TOTAL</b>	<b>10,109,487</b>	<b>9,627,171</b>
BEGINNING BALANCE	53,712,069	63,357,333
INCOMING TRANSFERS	5,083,141	5,497,622
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>\$ 120,078,937</b>	<b>\$ 135,069,130</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

TOTAL DISTRICTWIDE						
	2015-2016 ADOPTED BUDGET		2015-2016 ADJUSTED BUDGET		2016-2017 ADOPTED BUDGET	
	\$	PCT TOTAL %	\$	PCT TOTAL %	\$	PCT TOTAL %
1100 Contract Classroom	1,999,568	1.65	3,256,138	2.59	2,921,274	2.16
1200 Contract Non-Classroom	5,690,460	4.69	9,386,412	7.48	12,947,705	9.59
1300 Hourly Classroom	621,785	0.51	1,749,556	1.39	1,110,868	0.82
1400 Hourly Non-Classroom	10,516,091	8.67	7,584,276	6.04	9,243,575	6.84
<b>TOTAL ACADEMIC SALARIES</b>	<b>18,827,904</b>	<b>15.52</b>	<b>21,976,382</b>	<b>17.51</b>	<b>26,223,422</b>	<b>19.41</b>
2100 Contract Non-Classroom	6,125,545	5.05	9,436,148	7.52	9,295,802	6.88
2200 Contract Classroom	594,557	0.49	642,849	0.51	585,957	0.43
2300 Hourly Non-Classroom	8,242,716	6.80	3,926,791	3.13	4,122,398	3.05
2400 Hourly Classroom	1,201,430	0.99	1,588,118	1.27	2,628,143	1.95
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>16,164,248</b>	<b>13.33</b>	<b>15,593,906</b>	<b>12.42</b>	<b>16,632,300</b>	<b>12.31</b>
3000 Employee Benefits	10,636,333	8.77	10,043,801	8.00	11,723,985	8.68
4000 Supplies & Materials	9,144,047	7.54	6,475,965	5.16	7,043,829	5.21
5000 Other Operating Expenses	29,090,710	23.99	32,426,930	25.83	22,923,291	16.97
6000 Capital Outlay	8,465,992	6.98	9,984,881	7.95	10,235,971	7.58
7200 Intrafund Transfers Out	5,704,415	4.70	6,158,153	4.91	20,206,881	14.96
7300 Interfund Transfers Out	298,200	0.25	298,200	0.24	12,298,200	9.11
7500 Student Financial Aid	482,511	0.40	684,396	0.55	399,225	0.30
7600 Other Student Aid	670,286	0.55	1,233,758	0.98	1,230,173	0.91
7900 Contingencies	21,793,692	17.97	20,647,281	16.45	6,151,853	4.55
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>86,286,186</b>	<b>71.15</b>	<b>87,953,365</b>	<b>70.07</b>	<b>92,213,408</b>	<b>68.27</b>
<b>TOTAL BUDGET</b>	<b>121,278,338</b>	<b>100.00</b>	<b>125,523,653</b>	<b>100.00</b>	<b>135,069,130</b>	<b>100.00</b>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

#### TOTAL DISTRICTWIDE

	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	3,092,850	6.29	2,823,637	5.15	2,921,274	2.16
1200 Contract Non-Classroom	5,718,223	11.62	6,456,151	11.77	12,947,705	9.59
1300 Hourly Classroom	859,004	1.75	1,207,851	2.20	1,110,868	0.82
1400 Hourly Non-Classroom	6,385,716	12.98	7,479,171	13.63	9,243,575	6.84
<b>TOTAL ACADEMIC SALARIES</b>	<b>16,055,794</b>	<b>32.64</b>	<b>17,966,810</b>	<b>32.75</b>	<b>26,223,422</b>	<b>19.41</b>
2100 Contract Non-Classroom	5,915,992	12.03	7,070,508	12.89	9,295,802	6.88
2200 Contract Classroom	484,288	0.98	639,002	1.16	585,957	0.43
2300 Hourly Non-Classroom	3,176,411	6.46	3,098,584	5.65	4,122,398	3.05
2400 Hourly Classroom	1,897,050	3.86	1,396,946	2.55	2,628,143	1.95
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>11,473,741</b>	<b>23.32</b>	<b>12,205,040</b>	<b>22.25</b>	<b>16,632,300</b>	<b>12.31</b>
3000 Employee Benefits	6,551,347	13.32	7,871,171	14.35	11,723,985	8.68
4000 Supplies & Materials	2,243,633	4.56	2,918,201	5.32	7,043,829	5.21
5000 Other Operating Expenses	5,107,538	10.38	6,146,554	11.21	22,923,291	16.97
6000 Capital Outlay	4,719,111	9.59	4,124,670	7.52	10,235,971	7.58
7200 Intrafund Transfers Out	2,170,340	4.41	2,278,487	4.15	20,206,881	14.96
7300 Interfund Transfers Out	299,411	0.61	402,083	0.73	12,298,200	9.11
7500 Student Financial Aid	12,568	0.03	25,476	0.05	399,225	0.30
7600 Other Student Aid	557,660	1.13	916,643	1.67	1,230,173	0.91
7900 Contingencies	0	0.00	0	0.00	6,151,853	4.55
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>21,661,608</b>	<b>44.04</b>	<b>24,683,285</b>	<b>45.00</b>	<b>92,213,408</b>	<b>68.27</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>49,191,143</b>	<b>100.00</b>	<b>54,855,135</b>	<b>100.00</b>	<b>135,069,130</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**2016-2017 ADOPTED BUDGET**

**GRANTS & CONTRACTS**

**COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET**

<b>CITY COLLEGE</b>						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	1,073,787	7.50	3,090,390	12.80	2,728,126	11.35
1200 Contract Non-Classroom	1,897,911	13.26	2,512,874	10.41	3,231,088	13.45
1300 Hourly Classroom	218,527	1.53	732,211	3.03	414,689	1.73
1400 Hourly Non-Classroom	1,371,326	9.58	2,502,823	10.37	2,515,087	10.47
<b>TOTAL ACADEMIC SALARIES</b>	<b>4,561,551</b>	<b>31.88</b>	<b>8,838,298</b>	<b>36.62</b>	<b>8,888,990</b>	<b>36.99</b>
2100 Contract Non-Classroom	1,442,763	10.08	1,946,565	8.06	1,862,677	7.75
2200 Contract Classroom	85,911	0.60	76,860	0.32	36,000	0.15
2300 Hourly Non-Classroom	1,061,868	7.42	1,699,819	7.04	1,477,905	6.15
2400 Hourly Classroom	268,998	1.88	433,659	1.80	417,981	1.74
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,859,540</b>	<b>19.98</b>	<b>4,156,903</b>	<b>17.22</b>	<b>3,794,563</b>	<b>15.79</b>
3000 Employee Benefits	1,862,365	13.01	2,743,837	11.37	2,800,215	11.65
4000 Supplies & Materials	1,384,614	9.68	1,605,340	6.65	1,942,706	8.08
5000 Other Operating Expenses	1,559,329	10.90	3,041,677	12.60	3,049,590	12.69
6000 Capital Outlay	997,073	6.97	1,977,853	8.19	1,983,299	8.25
7200 Intrafund Transfers Out	445,168	3.11	661,388	2.74	333,023	1.39
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	370,096	2.59	552,519	2.29	305,796	1.27
7600 Other Student Aid	101,390	0.71	251,262	1.04	568,936	2.37
7900 Contingencies	168,674	1.18	308,565	1.28	362,731	1.51
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,888,709</b>	<b>48.14</b>	<b>11,142,441</b>	<b>46.16</b>	<b>11,346,296</b>	<b>47.22</b>
<b>TOTAL BUDGET</b>	<b>14,309,800</b>	<b>100.00</b>	<b>24,137,642</b>	<b>100.00</b>	<b>24,029,849</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

CITY COLLEGE						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	2,909,013	17.58	2,603,030	15.06	2,728,126	11.35
1200 Contract Non-Classroom	1,802,334	10.89	1,967,786	11.39	3,231,088	13.45
1300 Hourly Classroom	236,857	1.43	436,240	2.52	414,689	1.73
1400 Hourly Non-Classroom	1,925,021	11.63	2,512,744	14.54	2,515,087	10.47
<b>TOTAL ACADEMIC SALARIES</b>	<b>6,873,225</b>	<b>41.53</b>	<b>7,519,800</b>	<b>43.52</b>	<b>8,888,990</b>	<b>36.99</b>
2100 Contract Non-Classroom	1,602,156	9.68	1,448,201	8.38	1,862,677	7.75
2200 Contract Classroom	40,737	0.25	51,169	0.30	36,000	0.15
2300 Hourly Non-Classroom	1,419,261	8.58	1,389,262	8.04	1,477,905	6.15
2400 Hourly Classroom	295,052	1.78	252,850	1.46	417,981	1.74
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,357,206</b>	<b>20.29</b>	<b>3,141,482</b>	<b>18.18</b>	<b>3,794,563</b>	<b>15.79</b>
3000 Employee Benefits	2,064,400	12.47	2,297,631	13.30	2,800,215	11.65
4000 Supplies & Materials	450,124	2.72	734,160	4.25	1,942,706	8.08
5000 Other Operating Expenses	1,289,660	7.79	1,511,811	8.75	3,049,590	12.69
6000 Capital Outlay	945,411	5.71	995,301	5.76	1,983,299	8.25
7200 Intrafund Transfer Out	1,443,703	8.72	875,857	5.07	333,023	1.39
7300 Interfund Transfer Out	851	0.01	42,718	0.25	0	0.00
7500 Student Financial Aid	11,304	0.07	10,578	0.06	305,796	1.27
7600 Other Student Aid	113,529	0.69	150,616	0.87	568,936	2.37
7900 Contingencies	0	0.00	0	0.00	362,731	1.51
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>6,318,982</b>	<b>38.18</b>	<b>6,618,672</b>	<b>38.30</b>	<b>11,346,296</b>	<b>47.22</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>16,549,413</b>	<b>100.00</b>	<b>17,279,954</b>	<b>100.00</b>	<b>24,029,849</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

MESA COLLEGE						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	808,784	6.97	33,463	0.18	23,766	0.11
1200 Contract Non-Classroom	1,252,250	10.79	3,024,021	15.92	5,310,179	23.62
1300 Hourly Classroom	107,692	0.93	118,838	0.63	125,600	0.56
1400 Hourly Non-Classroom	1,111,864	9.58	1,463,677	7.70	2,060,672	9.17
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,280,590</b>	<b>28.27</b>	<b>4,639,999</b>	<b>24.42</b>	<b>7,520,217</b>	<b>33.45</b>
2100 Contract Non-Classroom	1,262,765	10.88	2,689,452	14.16	1,657,036	7.37
2200 Contract Classroom	77,966	0.67	86,307	0.45	77,966	0.35
2300 Hourly Non-Classroom	992,083	8.55	1,074,527	5.66	976,666	4.34
2400 Hourly Classroom	239,547	2.06	508,454	2.68	1,038,972	4.62
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,572,361</b>	<b>22.17</b>	<b>4,358,740</b>	<b>22.94</b>	<b>3,750,640</b>	<b>16.68</b>
3000 Employee Benefits	1,372,621	11.83	2,596,868	13.67	3,618,308	16.10
4000 Supplies & Materials	1,716,868	14.79	2,085,957	10.98	2,118,496	9.42
5000 Other Operating Expenses	1,279,067	11.02	2,104,350	11.08	2,219,466	9.87
6000 Capital Outlay	1,128,588	9.73	2,764,756	14.55	2,741,136	12.19
7200 Intrafund Transfers Out	41,653	0.36	76,949	0.40	124,048	0.55
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	39,505	0.34	41,380	0.22	21,808	0.10
7600 Other Student Aid	173,233	1.49	330,830	1.74	365,027	1.62
7900 Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>5,751,535</b>	<b>49.56</b>	<b>10,001,090</b>	<b>52.64</b>	<b>11,208,289</b>	<b>49.86</b>
<b>TOTAL BUDGET</b>	<b>11,604,486</b>	<b>100.00</b>	<b>18,999,829</b>	<b>100.00</b>	<b>22,479,146</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

MESA COLLEGE						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	25,970	0.26	30,157	0.25	23,766	0.11
1200 Contract Non-Classroom	1,388,853	13.66	1,671,655	13.70	5,310,179	23.62
1300 Hourly Classroom	18,834	0.19	15,319	0.13	125,600	0.56
1400 Hourly Non-Classroom	1,548,638	15.23	1,781,231	14.60	2,060,672	9.17
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,982,296</b>	<b>29.33</b>	<b>3,498,362</b>	<b>28.68</b>	<b>7,520,217</b>	<b>33.45</b>
2100 Contract Non-Classroom	1,289,618	12.68	1,921,411	15.75	1,657,036	7.37
2200 Contract Classroom	52,719	0.52	86,305	0.71	77,966	0.35
2300 Hourly Non-Classroom	845,369	8.31	929,396	7.62	976,666	4.34
2400 Hourly Classroom	174,270	1.71	479,440	3.93	1,038,972	4.62
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>2,361,976</b>	<b>23.23</b>	<b>3,416,552</b>	<b>28.01</b>	<b>3,750,640</b>	<b>16.68</b>
3000 Employee Benefits	1,231,354	12.11	1,807,821	14.82	3,618,308	16.10
4000 Supplies & Materials	736,805	7.25	732,893	6.01	2,118,496	9.42
5000 Other Operating Expenses	992,079	9.76	1,186,333	9.73	2,219,466	9.87
6000 Capital Outlay	1,761,864	17.33	1,293,449	10.60	2,741,136	12.19
7200 Intrafund Transfer Out	44,908	0.44	50,298	0.41	124,048	0.55
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	1,264	0.01	8,478	0.07	21,808	0.10
7600 other Student Aid	56,709	0.56	204,596	1.68	365,027	1.62
7900 Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,824,983</b>	<b>47.45</b>	<b>5,283,868</b>	<b>43.31</b>	<b>11,208,289</b>	<b>49.86</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>10,169,255</b>	<b>100.00</b>	<b>12,198,783</b>	<b>100.00</b>	<b>22,479,146</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT  
2016-2017 ADOPTED BUDGET**

**GRANTS & CONTRACTS**

**COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET**

<b>MIRAMAR COLLEGE</b>						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	33,463	%	\$	%
1100 Contract Classroom	0	0.00	15,288	0.10	84,580	0.49
1200 Contract Non-Classroom	991,276	11.87	1,714,224	11.14	2,125,232	12.30
1300 Hourly Classroom	157,099	1.88	235,701	1.53	436,909	2.53
1400 Hourly Non-Classroom	809,821	9.70	1,045,167	6.79	1,161,555	6.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>1,958,196</b>	<b>23.45</b>	<b>3,010,380</b>	<b>19.57</b>	<b>3,808,276</b>	<b>22.05</b>
2100 Contract Non-Classroom	774,854	9.28	1,367,453	8.89	1,573,011	9.11
2200 Contract Classroom	0	0.00	0	0.00	42,219	0.24
2300 Hourly Non-Classroom	674,715	8.08	811,646	5.28	1,016,608	5.89
2400 Hourly Classroom	130,410	1.56	256,477	1.67	754,779	4.37
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,579,979</b>	<b>18.92</b>	<b>2,435,576</b>	<b>15.83</b>	<b>3,386,617</b>	<b>19.61</b>
3000 Employee Benefits	802,340	9.61	1,321,368	8.59	1,750,121	10.13
4000 Supplies & Materials	1,017,668	12.19	1,493,656	9.71	1,443,784	8.36
5000 Other Operating Expenses	1,130,769	13.54	4,130,744	26.85	4,221,254	24.44
6000 Capital Outlay	1,431,955	17.15	2,166,150	14.08	2,271,797	13.15
7200 Intrafund Transfers Out	68,427	0.82	231,046	1.50	219,544	1.27
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	72,910	0.87	90,497	0.59	14,621	0.08
7600 Other Student Aid	271,663	3.25	486,959	3.17	133,135	0.77
7900 Contingencies	16,632	0.20	16,632	0.11	24,132	0.14
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,812,364</b>	<b>57.63</b>	<b>9,937,052</b>	<b>64.60</b>	<b>10,078,388</b>	<b>58.35</b>
<b>TOTAL BUDGET</b>	<b>8,350,539</b>	<b>100.00</b>	<b>15,383,008</b>	<b>100.00</b>	<b>17,273,281</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

MIRAMAR COLLEGE						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1100 Contract Classroom	65,705	0.85	89,866	1.10	84,580	0.49
1200 Contract Non-Classroom	942,965	12.27	1,122,647	13.69	2,125,232	12.30
1300 Hourly Classroom	168,120	2.19	155,128	1.89	436,909	2.53
1400 Hourly Non-Classroom	845,285	11.00	870,458	10.62	1,161,555	6.72
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,022,074</b>	<b>26.31</b>	<b>2,238,099</b>	<b>27.29</b>	<b>3,808,276</b>	<b>22.05</b>
2100 Contract Non-Classroom	642,259	8.36	1,056,213	12.88	1,573,011	9.11
2200 Contract Classroom	2,163	0.03	14,680	0.18	42,219	0.24
2300 Hourly Non-Classroom	670,141	8.72	544,433	6.64	1,016,608	5.89
2400 Hourly Classroom	160,374	2.09	205,115	2.50	754,779	4.37
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,474,937</b>	<b>19.19</b>	<b>1,820,441</b>	<b>22.20</b>	<b>3,386,617</b>	<b>19.61</b>
3000 Employee Benefits	746,288	9.71	977,794	11.92	1,750,121	10.13
4000 Supplies & Materials	370,073	4.81	596,757	7.28	1,443,784	8.36
5000 Other Operating Expenses	1,453,461	18.91	1,213,873	14.80	4,221,254	24.44
6000 Capital Outlay	1,276,143	16.60	837,510	10.21	2,271,797	13.15
7200 Intrafund Transfer Out	135,793	1.77	97,775	1.19	219,544	1.27
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	6,420	0.08	14,621	0.08
7600 Other Student Aid	207,500	2.70	411,330	5.02	133,135	0.77
7900 Contingencies	0	0.00	0	0.00	24,132	0.14
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>4,189,258</b>	<b>54.50</b>	<b>4,141,459</b>	<b>50.51</b>	<b>10,078,388</b>	<b>58.35</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>7,686,270</b>	<b>100.00</b>	<b>8,199,999</b>	<b>100.00</b>	<b>17,273,281</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### GRANTS & CONTRACTS

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

CONTINUING EDUCATION						
	2015-2016		2015-2016		2016-2017	
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	116,997	1.54	116,997	0.85	84,802	0.50
1200 Contract Non-Classroom	1,154,348	15.23	1,741,943	12.66	1,970,206	11.70
1300 Hourly Classroom	138,467	1.83	662,806	4.82	133,670	0.79
1400 Hourly Non-Classroom	1,329,508	17.54	2,251,374	16.36	3,180,710	18.89
<b>TOTAL ACADEMIC SALARIES</b>	<b>2,739,320</b>	<b>36.14</b>	<b>4,773,120</b>	<b>34.69</b>	<b>5,369,388</b>	<b>31.89</b>
2100 Contract Non-Classroom	698,283	9.21	1,501,271	10.91	2,177,089	12.93
2200 Contract Classroom	388,791	5.13	437,793	3.18	384,113	2.28
2300 Hourly Non-Classroom	140,324	1.85	80,248	0.58	396,634	2.36
2400 Hourly Classroom	364,281	4.81	320,734	2.33	312,411	1.86
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,591,679</b>	<b>21.00</b>	<b>2,340,046</b>	<b>17.00</b>	<b>3,270,247</b>	<b>19.43</b>
3000 Employee Benefits	1,277,929	16.86	2,156,457	15.67	2,336,565	13.88
4000 Supplies & Materials	934,967	12.34	970,455	7.05	1,143,012	6.79
5000 Other Operating Expenses	310,526	4.10	883,148	6.42	1,280,327	7.61
6000 Capital Outlay	502,685	6.63	2,336,821	16.98	2,925,207	17.38
7200 Intrafund Transfers Out	97,603	1.29	136,405	0.99	290,300	1.72
7300 Interfund Transfers Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	57,000	0.34
7600 Other Student Aid	124,000	1.64	164,707	1.20	163,075	0.97
7900 Contingencies	0	0.00	0	0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>3,247,710</b>	<b>42.85</b>	<b>6,647,993</b>	<b>48.31</b>	<b>8,195,486</b>	<b>48.68</b>
<b>TOTAL BUDGET</b>	<b>7,578,709</b>	<b>100.00</b>	<b>13,761,159</b>	<b>100.00</b>	<b>16,835,121</b>	<b>100.00</b>



**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**GRANTS & CONTRACTS**

**HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET**

**CONTINUING EDUCATION**

	2014-2015		2015-2016		2016-2017	
	ACTUALS	PCT TOTAL	ACTUALS	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1100 Contract Classroom	92,162	1.18	100,584	1.07	84,802	0.50
1200 Contract Non-Classroom	1,301,055	16.66	1,289,847	13.74	1,970,206	11.70
1300 Hourly Classroom	435,193	5.57	599,970	6.39	133,670	0.79
1400 Hourly Non-Classroom	1,757,675	22.51	2,063,967	21.98	3,180,710	18.89
<b>TOTAL ACADEMIC SALARIES</b>	<b>3,586,085</b>	<b>45.93</b>	<b>4,054,368</b>	<b>43.18</b>	<b>5,369,388</b>	<b>31.89</b>
2100 Contract Non-Classroom	603,850	7.73	745,032	7.93	2,177,089	12.93
2200 Contract Classroom	347,681	4.45	440,567	4.69	384,113	2.28
2300 Hourly Non-Classroom	45,195	0.58	58,900	0.63	396,634	2.36
2400 Hourly Classroom	236,481	3.03	382,556	4.07	312,411	1.86
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>1,233,207</b>	<b>15.79</b>	<b>1,627,055</b>	<b>17.33</b>	<b>3,270,247</b>	<b>19.43</b>
3000 Employee Benefits	1,329,058	17.02	1,632,992	17.39	2,336,565	13.88
4000 Supplies & Materials	476,292	6.10	696,371	7.42	1,143,012	6.79
5000 Other Operating Expenses	388,274	4.97	293,313	3.12	1,280,327	7.61
6000 Capital Outlay	506,564	6.49	895,772	9.54	2,925,207	17.38
7200 Intrafund Transfer Out	108,932	1.40	40,474	0.43	290,300	1.72
7300 Interfund Transfer Out	0	0.00	0	0.00	0	0.00
7500 Student Financial Aid	0	0.00	0	0.00	57,000	0.34
7600 Other Student Aid	179,922	2.30	150,101	1.60	163,075	0.97
7900 Contingencies		0.00		0.00	0	0.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>2,989,042</b>	<b>38.28</b>	<b>3,709,023</b>	<b>39.50</b>	<b>8,195,486</b>	<b>48.68</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>7,808,334</b>	<b>100.00</b>	<b>9,390,446</b>	<b>100.00</b>	<b>16,835,121</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**2016-2017 ADOPTED BUDGET**

**GRANTS & CONTRACTS**

**COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET**

**DISTRICT OFFICES**

	2015-2016		2015-2016		2016-2017	
	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	394,675	0.50	393,350	0.74	311,000	0.57
1300 Hourly Classroom	0	0.00	0	0.00	0	0.00
1400 Hourly Non-Classroom	5,893,572	7.42	321,235	0.60	325,551	0.60
<b>TOTAL ACADEMIC SALARIES</b>	<b>6,288,247</b>	<b>7.92</b>	<b>714,585</b>	<b>1.34</b>	<b>636,551</b>	<b>1.17</b>
2100 Contract Non-Classroom	1,946,880	2.45	1,931,407	3.63	2,025,989	3.72
2200 Contract Classroom	41,889	0.05	41,889	0.08	45,659	0.08
2300 Hourly Non-Classroom	5,373,726	6.76	260,551	0.49	254,585	0.47
2400 Hourly Classroom	198,194	0.25	68,794	0.13	104,000	0.19
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>7,560,689</b>	<b>9.52</b>	<b>2,302,641</b>	<b>4.32</b>	<b>2,430,233</b>	<b>4.46</b>
3000 Employee Benefits	5,321,078	6.70	1,225,271	2.30	1,218,776	2.24
4000 Supplies & Materials	4,089,930	5.15	320,557	0.60	395,831	0.73
5000 Other Operating Expenses	24,811,019	31.23	22,267,011	41.82	12,152,654	22.32
6000 Capital Outlay	4,405,691	5.55	739,301	1.39	314,532	0.58
7200 Intrafund Transfers Out	5,051,564	6.36	5,052,365	9.49	19,239,966	35.33
7300 Interfund Transfers Out	298,200	0.38	298,200	0.56	12,298,200	22.59
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	21,608,386	27.20	20,322,084	38.17	5,764,990	10.59
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>65,585,868</b>	<b>82.57</b>	<b>50,224,789</b>	<b>94.33</b>	<b>51,384,949</b>	<b>94.37</b>
<b>TOTAL BUDGET</b>	<b>79,434,804</b>	<b>100.00</b>	<b>53,242,015</b>	<b>100.00</b>	<b>54,451,733</b>	<b>100.00</b>

## SAN DIEGO COMMUNITY COLLEGE DISTRICT

### 2016-2017 ADOPTED BUDGET

#### GRANTS & CONTRACTS

##### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

DISTRICT OFFICES						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1100 Contract Classroom	0	0.00	0	0.00	0	0.00
1200 Contract Non-Classroom	283,017	4.06	404,216	5.19	311,000	0.57
1300 Hourly Classroom	0	0.00	1,194	0.02	0	0.00
1400 Hourly Non-Classroom	309,097	4.43	250,771	3.22	325,551	0.60
<b>TOTAL ACADEMIC SALARIES</b>	<b>592,114</b>	<b>8.49</b>	<b>656,181</b>	<b>8.43</b>	<b>636,551</b>	<b>1.17</b>
2100 Contract Non-Classroom	1,778,109	25.48	1,899,651	24.40	2,025,989	3.72
2200 Contract Classroom	40,988	0.59	46,281	0.59	45,659	0.08
2300 Hourly Non-Classroom	196,445	2.82	176,593	2.27	254,585	0.47
2400 Hourly Classroom	1,030,873	14.77	76,985	0.99	104,000	0.19
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,046,415</b>	<b>43.66</b>	<b>2,199,510</b>	<b>28.25</b>	<b>2,430,233</b>	<b>4.46</b>
3000 Employee Benefits	1,180,247	16.91	1,154,933	14.83	1,218,776	2.24
4000 Supplies & Materials	210,339	3.01	158,020	2.03	395,831	0.73
5000 Other Operating Expenses	984,064	14.10	1,941,224	24.93	12,152,654	22.32
6000 Capital Outlay	229,129	3.28	102,638	1.32	314,532	0.58
7200 Intrafund Transfer Out	437,004	6.26	1,214,083	15.59	19,239,966	35.33
7300 Interfund Transfer Out	298,560	4.28	359,365	4.62	12,298,200	22.59
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	5,764,990	10.59
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>3,339,343</b>	<b>47.86</b>	<b>4,930,263</b>	<b>63.32</b>	<b>51,384,949</b>	<b>94.37</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>6,977,872</b>	<b>100.00</b>	<b>7,785,954</b>	<b>100.00</b>	<b>54,451,733</b>	<b>100.00</b>

# **OTHER FUNDS**

# **CHILD DEVELOPMENT FUND**

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**2016-2017 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**

<b>INCOME SUMMARY</b>		
Beginning Balance	\$	1,021,973
Federal Revenue		87,000
State Child Development Revenue		771,975
Local Revenue(Includes interest)		51,625
Interfund Transfer In from GFU		100,000
Intrafund Transfer In from Child Dev		25,000
<b>Total Income</b>	<b>\$</b>	<b>2,057,573</b>
<b>EXPENDITURES BY OBJECT</b>		
<b>Total Expenditures(See page 40)</b>	<b>\$</b>	<b>2,057,573</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**CHILD DEVELOPMENT FUND**

**EXPENDITURES BY OBJECT**

<b>BUDGET ELEMENT</b>	<b>City College</b>	<b>Mesa College</b>	<b>Miramar College</b>	<b>District Office</b>	<b>Total Budget</b>
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
Academic Salaries	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000.00
Classified Salaries	296,121	195,000	125,000	-	616,121
Employee Benefits	63,022	25,600	13,000	-	101,622
Supplies and Materials	47,664	162,037	52,715	294,842	557,258
Other Operating Expenses	5,265	337,059	17,000	19,309	378,633
Capital Outlay	-	150,000	149,214	-	299,214
Inter Out to GF/R	-	-	-	69,725	69,725
Intra Out to Child Dev	-	-	-	25,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 412,072</b>	<b>\$ 879,696</b>	<b>\$ 356,929</b>	<b>\$ 408,876</b>	<b>\$ 2,057,573</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### CHILD DEVELOPMENT FUNDS

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

CHILD DEVELOPMENT FUNDS						
	2015-2016		2015-2016		2016-2017	
	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	0	0.00	0	0.00	10,000	0.49
<b>TOTAL ACADEMIC SALARIES</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0.49</b>
2100 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2200 Contract Classroom	183,168	10.79	183,168	10.79	223,095	10.84
2300 Hourly Non-Classroom	0	0.00	8,000	0.47	25,000	1.22
2400 Hourly Classroom	409,793	24.14	397,666	23.42	368,026	17.89
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>592,961</b>	<b>34.92</b>	<b>588,834</b>	<b>34.68</b>	<b>616,121</b>	<b>29.94</b>
3000 Employee Benefits	168,591	9.93	172,718	10.17	101,622	4.94
4000 Supplies & Materials	402,058	23.68	406,058	23.92	557,258	27.08
5000 Other Operating Expenses	216,418	12.75	214,418	12.63	378,633	18.40
6000 Capital Outlay	239,644	14.11	237,644	14.00	299,214	14.54
7200 Intrafund Transfers Out	25,000	1.47	25,000	1.47	25,000	1.22
7300 Interfund Transfers Out	53,206	3.13	53,206	3.13	69,725	3.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,104,917</b>	<b>65.08</b>	<b>1,109,044</b>	<b>65.32</b>	<b>1,431,452</b>	<b>69.57</b>
<b>TOTAL BUDGET</b>	<b>1,697,878</b>	<b>100.00</b>	<b>1,697,878</b>	<b>100.00</b>	<b>2,057,573</b>	<b>100.00</b>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### CHILD DEVELOPMENT

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	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	53,102	7.30	22,803	3.26	10,000	0.49
<b>TOTAL ACADEMIC SALARIES</b>	<b>53,102</b>	<b>7.30</b>	<b>22,803</b>	<b>3.26</b>	<b>10,000</b>	<b>0.49</b>
2100 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2200 Contract Classroom	186,814	25.67	172,729	24.71	223,095	10.84
2300 Hourly Non-Classroom	9,074	1.25	27,381	3.92	25,000	1.22
2400 Hourly Classroom	120,159	16.51	133,221	19.06	368,026	17.89
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>316,047</b>	<b>43.43</b>	<b>333,331</b>	<b>47.69</b>	<b>616,121</b>	<b>29.94</b>
3000 Employee Benefits	127,625	17.54	105,833	15.14	101,622	4.94
4000 Supplies & Materials	118,523	16.29	127,782	18.28	557,258	27.08
5000 Other Operating Expenses	11,707	1.61	15,058	2.15	378,633	18.40
6000 Capital Outlay	33,009	4.54	25,779	3.69	299,214	14.54
7200 Intrafund Trans Out	25,000	3.44	25,000	3.58	25,000	1.22
7300 Interfund Trans Out	42,707	5.87	43,328	6.20	69,725	3.39
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>358,571</b>	<b>49.27</b>	<b>342,780</b>	<b>49.04</b>	<b>1,431,452</b>	<b>69.57</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>727,720</b>	<b>100.00</b>	<b>698,914</b>	<b>100.00</b>	<b>2,057,573</b>	<b>100.00</b>

# **SPECIAL REVENUE FUNDS**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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
<b>INCOME</b>						
Beginning Balance	31,236	101,693	636,818	221,599	59,836	1,051,182
Local Revenue	7,500	120,000	181,300	360,000	5,000	673,800
<b>Total Income</b>	<b>\$ 38,736</b>	<b>\$ 221,693</b>	<b>\$ 818,118</b>	<b>\$ 581,599</b>	<b>\$ 64,836</b>	<b>\$ 1,724,982</b>
<b>EXPENDITURES</b>						
Certificated Salaries				333,811		333,811
Classified Salaries			17,226	36,000		53,226
Employee Benefits			1,853	53,000		54,853
Supplies & Materials	38,736	190,595	203,685	86,988	15,440	535,444
Other Operating Expenses		31,098	159,376	50,900	49,396	290,770
Capital Outlay			435,978	20,900		456,878
<b>Total Expenditures</b>	<b>\$ 38,736</b>	<b>\$ 221,693</b>	<b>\$ 818,118</b>	<b>\$ 581,599</b>	<b>\$ 64,836</b>	<b>\$ 1,724,982</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### SPECIAL REVENUE FUNDS

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

SPECIAL REVENUE FUNDS						
	2015-2016		2015-2016		2016-2017	
	ADOPTED BUDGET	PCT TOTAL	ADJUSTED BUDGET	PCT TOTAL	ADOPTED BUDGET	PCT TOTAL
	\$	%	\$	%	\$	%
1200 Contract Non-Clsrm	33,141	1.98	33,141	1.98	35,000	2.03
1300 Hourly Classroom	313,326	18.72	313,326	18.72	298,811	17.32
<b>TOTAL ACADEMIC SALARIES</b>	<b>346,467</b>	<b>20.70</b>	<b>346,467</b>	<b>20.70</b>	<b>333,811</b>	<b>19.35</b>
2100 Contract Non-Clsrm	36,000	2.15	36,000	2.15	36,000	2.09
2300 Hourly Non-Classroom	11,522	0.69	11,522	0.69	13,650	0.79
2400 Hourly Classroom	19,325	1.15	19,325	1.15	3,576	0.21
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>66,847</b>	<b>1.84</b>	<b>66,847</b>	<b>3.99</b>	<b>53,226</b>	<b>3.09</b>
3000 Employee Benefits	60,615	3.62	60,615	3.62	54,853	3.18
4000 Supplies & Materials	509,144	30.42	509,144	30.42	535,444	31.04
5000 Other Operating Exp & Svs	232,110	13.87	232,110	13.87	290,770	16.86
6000 Capital Outlay	458,684	27.40	458,684	27.40	456,878	26.49
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>1,260,553</b>	<b>75.31</b>	<b>1,260,553</b>	<b>75.31</b>	<b>1,337,945</b>	<b>77.56</b>
<b>TOTAL BUDGET</b>	<b>1,673,867</b>	<b>97.85</b>	<b>1,673,867</b>	<b>100.00</b>	<b>1,724,982</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### SPECIAL REVENUE FUNDS

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	\$	%
1200 Crtfd Salaries Non-Clsm	28,557	4.40	14,543	2.62	35,000	2.03
1300 Hourly Classroom	182,460	28.13	201,208	36.22	298,811	17.32
<b>TOTAL ACADEMIC SALARIES</b>	<b>211,017</b>	<b>32.53</b>	<b>215,751</b>	<b>38.84</b>	<b>333,811</b>	<b>19.35</b>
2100 Clsfd Salaries Non-Clsm	33,064	5.10	38,065	6.85	36,000	2.09
2300 Hourly Non-Classroom	0	0.00	998	0.18	13,650	0.79
2400 NonAcademic Part-Time Clsm	0	0.00	0	0.00	3,576	0.21
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>33,064</b>	<b>5.10</b>	<b>39,063</b>	<b>7.03</b>	<b>53,226</b>	<b>3.09</b>
3000 Employee Benefits	40,908	6.31	40,984	7.38	54,853	3.18
4000 Supplies & Materials	249,369	38.45	203,154	36.57	535,444	31.04
5000 Other Operating Expenses	38,570	5.95	46,808	8.43	290,770	16.86
6000 Capital Outlay	75,694	11.67	9,734	1.75	456,878	26.49
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>404,541</b>	<b>62.37</b>	<b>300,680</b>	<b>54.13</b>	<b>1,337,945</b>	<b>77.56</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>648,622</b>	<b>100.00</b>	<b>555,494</b>	<b>100.00</b>	<b>1,724,982</b>	<b>100.00</b>

# **DESIGNATED CAPITAL PROJECTS FUNDS**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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**

<b>CAPITAL OUTLAY PROJECTS FUND</b>	
<b>REVENUE</b>	
Beginning Balance	\$11,091,068
Energy Efficiency Efforts (Prop 39)	1,584,591
State Schedule Maintenance	4,190,472
Interest	50,715
Rental and Lease	977,558
Other Misc Local	8,000,000
Interfund from GFR Redevelopment	12,298,200
Intrafund Transfer In	337,657
<b>TOTAL REVENUE</b>	<b><u><u>\$38,530,261</u></u></b>
<b>APPROPRIATIONS</b>	
Scheduled Maintenance	\$8,452,690
New Construction	20,000,000
Seismic Retrofit	0
Local Projects	8,517,724
Redevelopment	1,139,506
Operating Costs	82,684
Intrafund Transfer Out	337,657
<b>TOTAL EXPENDITURES</b>	<b><u><u>\$38,530,261</u></u></b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### CAPITAL CONSTRUCTION PROJECTS FUND

#### REVENUE

Beginning Balance	11,091,068
Energy Efficiency Efforts Revenue	1,584,591
State Schedule Maintenance	4,190,472
Interest	50,715
Rental and Lease	977,558
Other Misc Local	8,000,000
Incoming Transfer from GF/R	12,298,200
Intrafund Transfer In	337,657
<b>TOTAL REVENUE</b>	<b><u>\$ 38,530,261</u></b>

#### ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Scheduled Maintenance	0	0	0	0	8,452,690	8,452,690
New Construction	0	0	0	0	20,000,000	20,000,000
State Seismic Retrofit	0	0	0	0	0	0
Local Projects (1)	211,623	313,280	323,839	67,307	7,601,675	8,517,724
Redevelopment	0	0	0	0	1,139,506	1,139,506
Operating Costs	0	0	0	0	82,684	82,684
Intrafund Transfer Out					337,657	337,657
<b>TOTAL EXPENDITURES</b>	<b>\$ 211,623</b>	<b>\$ 313,280</b>	<b>\$ 323,839</b>	<b>\$ 67,307</b>	<b>\$ 37,614,212</b>	<b>\$ 38,530,261</b>

(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

## 2015-2016 ACTUALS

### CAPITAL CONSTRUCTION PROJECTS FUND

#### REVENUE

Beginning Balance	10,119,262
Energy Efficiency Efforts Revenue	763,430
State Schedule Maintenance	3,321,132
Interest	55,466
Rental and Lease	785,091
Other Misc Local	856,233
Incoming Transfer from GF/R	359,365
Intrafund Transfer In	862,314
Unrealized Gain on Investments	6,822
<b>TOTAL REVENUE</b>	<b><u><u>\$ 17,129,115</u></u></b>

#### ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Scheduled Maintenance	0		0	0	2,112,546	2,112,546
New Construction	0	0	0	0	856,233	856,233
Seismic Retrofit	0	0	0	0	0	0
Local Projects	72,461	800	6,429	74,454	1,929,721	2,083,865
Operating Costs	0	0	0	0	123,089	123,089
Unrealized Loss	0	0	0	0	0	0
Interout to GF/U	0	0	0	0	0	0
Intraout within Capital					0	862,314
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 72,461</u></b>	<b><u>\$ 800</u></b>	<b><u>\$ 6,429</u></b>	<b><u>\$ 74,454</u></b>	<b><u>\$ 5,021,589</u></b>	<b><u>\$ 6,038,047</u></b>
<b>ENDING BALANCE</b>						<b><u><u>11,091,068</u></u></b>

# **TRUST & AGENCY FUNDS**

# **SAN DIEGO COMMUNITY COLLEGE DISTRICT**

## **2016-2017 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

## 2016-2017 ADOPTED BUDGET

### TRUST AND AGENCY

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2015-2016		2015-2016		2016-2017	
	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	0	0.00	0	0.00
1401 Hourly Non-Classroom	58,933	2.56	62,480	2.71	37,500	1.62
<b>TOTAL ACADEMIC SALARIES</b>	<b>58,933</b>	<b>2.56</b>	<b>62,480</b>	<b>2.71</b>	<b>37,500</b>	<b>1.62</b>
2101 Contract Non-Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	30,825	1.34	27,278	1.18	33,902	1.47
<b>TOTAL NON ACADEMIC SALARIES</b>	<b>30,825</b>	<b>1.34</b>	<b>27,278</b>	<b>1.18</b>	<b>33,902</b>	<b>1.47</b>
3000 Employee Benefits	12,756	0.55	13,210	0.57	7,678	0.33
4000 Supplies & Materials	203,271	8.83	198,360	8.61	242,379	10.50
5000 Other Operating Exp & Svs	869,511	37.76	885,468	38.45	872,166	37.79
6000 Capital Outlay	248,361	10.79	247,361	10.74	224,291	9.72
7900 Contingencies	879,080	38.18	868,580	37.72	890,043	38.56
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>2,212,979</b>	<b>96.10</b>	<b>2,212,979</b>	<b>96.10</b>	<b>2,236,557</b>	<b>96.91</b>
<b>TOTAL BUDGET</b>	<b>2,302,737</b>	<b>100.00</b>	<b>2,302,737</b>	<b>100.00</b>	<b>2,307,959</b>	<b>100.00</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### TRUST AND AGENCY

#### HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET

TOTAL TRUST AND AGENCY FUND						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1101 Academic Contract Classroom	0	0.00	0	0.00	0	0.00
1301 Hourly Classroom	3,705	0.47	7,737	0.96	0	0.00
1401 Hourly Non-Classroom	9,570	1.20	2,947	0.36	37,500	1.62
<b>TOTAL ACADEMIC SALARIES</b>	<b>13,275</b>	<b>1.67</b>	<b>10,684</b>	<b>1.32</b>	<b>37,500</b>	<b>1.62</b>
2101 Contract-Non Classroom	0	0.00	0	0.00	0	0.00
2301 Hourly Non-Classroom	2,333	0.29	165	0.02	33,902	1.47
<b>TOTAL NON ACADEMIC SALARIES</b>	<b>2,333</b>	<b>0.29</b>	<b>165</b>	<b>0.02</b>	<b>33,902</b>	<b>1.47</b>
3000 Employee Benefits	5,193	0.65	3,364	0.42	7,678	0.33
4000 Supplies & Materials	150,153	18.86	149,910	18.55	242,379	10.50
5000 Other Operating Exp & Svs	600,388	75.40	601,620	74.45	872,166	37.79
6000 Capital Outlay	24,949	3.13	42,391	5.25	224,291	9.72
7200 Intraout w/in Fiduciary Trust	0	0.00	0	0.00	0	0.00
7900 Contingencies	0	0.00	0	0.00	890,043	38.56
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>780,683</b>	<b>98.04</b>	<b>797,284</b>	<b>98.66</b>	<b>2,236,557</b>	<b>96.91</b>
<b>TOTAL ACTUALS &amp; BUDGET</b>	<b>796,291</b>	<b>100.00</b>	<b>808,133</b>	<b>100.00</b>	<b>2,307,959</b>	<b>100.00</b>

## SAN DIEGO COMMUNITY COLLEGE DISTRICT

### 2016-2017 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
<b>REVENUE</b>							
Beginning Balance	\$ 20,910	\$ (0)	\$ 19,191	\$ 104,058	\$ 945,103	\$ 218,455	\$ 1,307,717
Interest Revenue	0	0	0	400	1,235	3	1,638
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>721,354</u>	<u>92,250</u>	<u>998,604</u>
<b>TOTAL REVENUE</b>	<b><u>35,910</u></b>	<b><u>170,000</u></b>	<b><u>19,191</u></b>	<b><u>104,458</u></b>	<b><u>1,667,692</u></b>	<b><u>310,708</u></b>	<b><u>2,307,959</u></b>
<b>EXPENDITURES</b>							
Salaries - Certificated	0	32,500	0	0	0	5,000	37,500
Salaries - Classified	0	30,902	0	0	0	3,000	33,902
Employee Benefits	0	6,878	0	0	0	800	7,678
Supplies & Materials	2,000	13,755	2,000	0	205,110	19,514	242,379
Other Operating Expense	33,910	49,607	0	0	557,255	231,394	872,166
Capital Outlay	<u>0</u>	<u>36,358</u>	<u>17,191</u>	<u>104,458</u>	<u>15,284</u>	<u>51,000</u>	<u>224,291</u>
<b>TOTAL EXPENDITURES</b>	<b>35,910</b>	<b>170,000</b>	<b>19,191</b>	<b>104,458</b>	<b>777,649</b>	<b>310,708</b>	<b>1,417,916</b>
Unallocated Contingencies	0	0	0	0	890,043	0	890,043
Restricted Contingencies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b><u>\$ 35,910</u></b>	<b><u>\$ 170,000</u></b>	<b><u>\$ 19,191</u></b>	<b><u>\$ 104,458</u></b>	<b><u>\$ 1,667,692</u></b>	<b><u>\$ 310,708</u></b>	<b><u>\$ 2,307,959</u></b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2015-2016 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
<b>REVENUE</b>							
Beginning Balance	\$ 21,785	\$ (18,745)	\$ 31,808	\$ 103,390	\$ 919,918	\$ 234,462	\$ 1,292,618
Interest Revenue	0	0	0	596	470	5	1,071
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>15,500</u>	<u>57,758</u>	<u>0</u>	<u>71</u>	<u>652,409</u>	<u>96,422</u>	<u>822,161</u>
<b>TOTAL REVENUE</b>	<b><u>37,285</u></b>	<b><u>39,013</u></b>	<b><u>31,808</u></b>	<b><u>104,058</u></b>	<b><u>1,572,797</u></b>	<b><u>330,889</u></b>	<b><u>2,115,850</u></b>
<b>EXPENDITURES</b>							
Salaries - Certificated	0	10,684	0	0	0	0	10,684
Salaries - Classified	0	165	0	0	0	0	165
Employee Benefits	0	3,364	0	0	0	0	3,364
Supplies & Materials	0	1,178	0	0	140,378	8,354	149,910
Other Operating Expense	16,375	5,698	0	0	475,467	104,080	601,620
Intra out w/in Fiduciary Trust	0	0	0	0	0	0	0
Capital Outlay	<u>0</u>	17,924	12,617	<u>0</u>	11,849	0	42,391
<b>TOTAL EXPENDITURES</b>	<b><u>16,375</u></b>	<b><u>39,013</u></b>	<b><u>12,617</u></b>	<b><u>0</u></b>	<b><u>627,694</u></b>	<b><u>112,434</u></b>	<b><u>808,133</u></b>
<b>ENDING BALANCE</b>	<b>\$ <u>20,910</u></b>	<b>\$ <u>(0)</u></b>	<b>\$ <u>19,191</u></b>	<b>\$ <u>104,058</u></b>	<b>\$ <u>945,103</u></b>	<b>\$ <u>218,455</u></b>	<b>\$ <u>1,307,717</u></b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 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							
	2015-2016		2015-2016		2016-2017		
	ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT	
	BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	
	\$	%	\$	%	\$	%	
4000 Supplies & Materials	4,403	2.01	5,403	2.46	15,000	5.93	
5000 Other Operating Exp & Svs	95,473	43.53	95,473	43.53	109,744	43.37	
6000 Capital Outlay	24,444	11.14	24,444	11.14	27,284	10.78	
7900 Contingencies	95,016	43.32	94,016	42.86	101,002	39.92	
<b>TOTAL BUDGET</b>	<b>219,336</b>	<b>100.00</b>	<b>219,336</b>	<b>100.00</b>	<b>253,030</b>	<b>100.00</b>	



**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**STUDENT REPRESENTATION FEE TRUST FUND**

	<b>City Student Representation Fee</b>	<b>Mesa Student Representation Fee</b>	<b>Miramar Student Representation Fee</b>	<b>Total Student Representation Fee</b>
<b>REVENUE</b>				
Beginning Balance	54,528	49,627	64,375	168,530
Local/Interest Revenue	23,500	45,000	16,000	84,500
<b>TOTAL REVENUE</b>	<b>\$ 78,028</b>	<b>\$ 94,627</b>	<b>\$ 80,375</b>	<b>\$ 253,030</b>
<b>EXPENDITURES</b>				
Supplies & Materials	11,000	0	4,000	15,000
Other Operating Expenses	44,744	45,000	20,000	109,744
Capital Outlay	22,284	0	5,000	27,284
Unallocated Contingency	0	49,627	51,375	101,002
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,028</b>	<b>\$ 94,627</b>	<b>\$ 80,375</b>	<b>\$ 253,030</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2015-2016 ACTUALS**

**STUDENT REPRESENTATION FEE TRUST FUND**

	<b>City Student Representation Fee</b>	<b>Mesa Student Representation Fee</b>	<b>Miramar Student Representation Fee</b>	<b>Total Student Representation Fee</b>
<b>REVENUE</b>				
Beginning Balance	\$ 27,544	\$ 52,016	\$ 56,276	\$ 135,836
Local/Interest Revenue	27,495	42,482	20,685	90,662
<b>TOTAL REVENUE</b>	<b><u>55,039</u></b>	<b><u>94,498</u></b>	<b><u>76,961</u></b>	<b><u>226,497</u></b>
<b>EXPENDITURES</b>				
Other Operating Expenses	511	44,871	12,585	57,967
<b>TOTAL EXPENDITURES</b>	<b><u>511</u></b>	<b><u>44,871</u></b>	<b><u>12,585</u></b>	<b><u>57,967</u></b>
<b>Ending Balance</b>	<b><u>\$ 54,528</u></b>	<b><u>\$ 49,627</u></b>	<b><u>\$ 64,375</u></b>	<b><u>\$ 168,530</u></b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 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.

<b>SCHOLARSHIP &amp; LOAN TRUST FUND</b>						
	2015-2016		2015-2016		2016-2017	
	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	44,574	59.51	44,574	59.51	0	0.00
7900 Contingencies	30,324	40.49	30,324	40.49	66,919	100.00
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>74,898</b>	<b>100.00</b>	<b>74,898</b>	<b>100.00</b>	<b>66,919</b>	<b>100.00</b>
<b>TOTAL BUDGET</b>	<b>74,898</b>	<b>100.00</b>	<b>74,898</b>	<b>100.00</b>	<b>66,919</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**SCHOLARSHIP AND LOAN TRUST FUND**

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
<b>REVENUE</b>				
Beginning Balance	25,000	8,445	30,474	63,919
Local/Interest Revenue	0	3,000	0	3,000
<b>TOTAL REVENUE</b>	<b>\$ 25,000</b>	<b>\$ 11,445</b>	<b>\$ 30,474</b>	<b>\$ 66,919</b>
<b>EXPENDITURES</b>				
Student Loans	0	0	0	0
Student Scholarships	0	0	0	0
Unallocated Contingency	25,000	11,445	30,474	66,919
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,000</b>	<b>\$ 11,445</b>	<b>\$ 30,474</b>	<b>\$ 66,919</b>

## SAN DIEGO COMMUNITY COLLEGE DISTRICT

### 2015-2016 ACTUALS

#### SCHOLARSHIP AND LOAN TRUST FUND

	CITY EOPS EMER LOAN	CITY EMERGENCY LOAN	RAYMOND FARMER	TOTAL SCHOLARSHIP & LOAN
<b>REVENUE</b>				
Beginning Balance	\$ 25,000	\$ 16,574	\$ 30,224 (1)	\$ 71,798
Local/Interest Revenue	0	9,062	0	9,062
<b>TOTAL REVENUE</b>	<b><u>25,000</u></b>	<b><u>25,636</u></b>	<b><u>30,224</u></b>	<b><u>80,859</u></b>
<b>EXPENDITURES</b>				
Student Loans	0	17,190	(250)	16,940
Student Scholarships	0	0	0	0
Intra Out w/in Fid Trust	0	0	0	0
Unallocated Contingency	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>17,190</u></b>	<b><u>(250)</u></b>	<b><u>16,940</u></b>
<b>Ending Balance</b>	<b><u>\$ 25,000</u></b>	<b><u>\$ 8,445</u></b>	<b><u>\$ 30,474</u></b>	<b><u>\$ 63,919</u></b>
1) Beginning Balance per site: Districtwide \$30,224				

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 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 final 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 transfer of the San Diego Community College District reserves held for the purpose of funding the retiree health benefits to 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	
<b>REVENUE</b>	
Market Value @ 07/01/15	17,778,048
Market Value @ 06/30/16	<u>17,364,746</u>
<b>CHANGE IN MARKET VALUE</b>	<b><u>(413,302)</u></b>
<b>% INCREASE IN MARKET VALUE</b>	<b><u>-2.32%</u></b>
<b>EXPENDITURES</b>	
Other Operating Expenses	1,000
Restricted Reserves	<u>17,363,746</u>
<b>TOTAL EXPENDITURES</b>	<b><u>17,364,746</u></b>

# **STUDENT SUPPORT FUNDS**

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**2016-2017 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 2016-2017 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.

<b>ASSOCIATED STUDENT FUND</b>							
		2015-2016		2015-2016		2016-2017	
		ADOPTED	PCT	ADJUSTED	PCT	ADOPTED	PCT
		BUDGET	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL
		\$	%	\$	%	\$	%
2000	Non-Academic Salaries	29,030	7.19	29,030	7.19	29,030	7.06
3000	Employee Benefits	2,225	0.55	2,225	0.55	2,225	0.54
4000	Supplies & Materials	16,230	4.02	16,230	4.02	18,861	4.58
5000	Other Operating Exp & Svs	141,445	35.02	141,445	35.02	153,928	37.41
6000	Capital Outlay	7,000	1.73	11,000	2.72	3,500	0.85
7900	Contingencies	207,996	51.49	203,996	50.50	203,935	49.56
<b>TOTAL NON-SALARY ACCOUNTS</b>		<b>372,671</b>	<b>92.26</b>	<b>372,671</b>	<b>92.26</b>	<b>380,224</b>	<b>92.40</b>
<b>TOTAL BUDGET</b>		<b>403,926</b>	<b>100.00</b>	<b>403,926</b>	<b>100.00</b>	<b>411,479</b>	<b>100.00</b>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total Budget
<b>REVENUE</b>							
Beginning Balance	82,732	138,255	31,522	5,241	257,751	18,555	276,306
Miscellaneous Local Revenue	3,150	8,450	4,500	700	16,800	3,450	20,250
Interest Revenue	6	0	0	25	31	100	131
Transfer In From-GF/U	35,460	50,356	23,977	950	110,743	4,050	114,793
<b>TOTAL REVENUE</b>	<b>\$ 121,348</b>	<b>\$ 197,061</b>	<b>\$ 59,999</b>	<b>\$ 6,916</b>	<b>\$ 385,325</b>	<b>\$ 26,155</b>	<b>\$ 411,479</b>
<b>EXPENDITURES</b>							
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	10,111	1,500	3,000	300	14,911	3,950	18,861
Special Activities	61,462	55,032	15,000	5,941	137,435	16,493	153,928
Capital Outlay	1,000	1,000	0	0	2,000	1,500	3,500
Unallocated Contingency	35,775	129,834	33,439	675	199,723	4,212	203,935
<b>TOTAL EXPENDITURES</b>	<b>\$ 121,348</b>	<b>\$ 197,061</b>	<b>\$ 59,999</b>	<b>\$ 6,916</b>	<b>\$ 385,325</b>	<b>\$ 26,155</b>	<b>\$ 411,479</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2015-2016 ACTUALS

### ASSOCIATED STUDENT FUND

	City College	Mesa College	Miramar College	ECC	Total Colleges	Total CE	Total
<b>REVENUE</b>							
Beginning Balance	\$ 63,972	\$ 125,469	\$ 32,988	\$ 5,199	\$ 227,628	\$ 24,843	\$ 252,471
Miscellaneous Local Revenue	6,141	7,453	4,640	82	18,316	939	19,255
Interest Revenue	6	0	0	0	6	0	6
Intrain Within Associated Studen	0	0	0	0	0	0	0
Transfer In-GF/U	39,226	58,777	24,294	950	123,247	4,050	127,297
<b>TOTAL REVENUE</b>	<b>109,345</b>	<b>191,699</b>	<b>61,922</b>	<b>6,231</b>	<b>369,198</b>	<b>29,832</b>	<b>399,029</b>
<b>EXPENDITURES</b>							
Non Academic Salaries	7,195	6,751	9,235	0	23,181	0	23,181
Employee Benefits	508	280	604	0	1,392	0	1,392
Supplies & Materials	1,761	792	2,569	0	5,122	0	5,122
Special Activities	17,149	45,621	13,992	990	77,752	11,276	89,028
Intraout Within Associated Stude	0	0	0	0	0	0	0
Capital Outlay	0	0	4,000	0	4,000	0	4,000
<b>TOTAL EXPENDITURES</b>	<b>26,613</b>	<b>53,444</b>	<b>30,400</b>	<b>990</b>	<b>111,447</b>	<b>11,276</b>	<b>122,723</b>
<b>ENDING BALANCE</b>	<b>\$ 82,732</b>	<b>\$ 138,255</b>	<b>\$ 31,522</b>	<b>\$ 5,241</b>	<b>\$ 257,751</b>	<b>\$ 18,556</b>	<b>\$ 276,306</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
**2016-2017 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**

<b>STUDENT FINANCIAL AID FUNDS</b>	
<b>REVENUE</b>	
Federal Income	67,836,011
State/Local Income	<u>5,623,205</u>
<b>TOTAL REVENUE</b>	<b><u>\$73,459,216</u></b>
<b><u>EXPENDITURES</u></b>	
Student Financial Aid Grants/Loans	73,407,265
Administrative Allowance	<u>51,951</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$73,459,216</u></b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	Total Budget
<b>FEDERAL GRANTS/LOANS</b>				
Pell Grants	\$ 25,760,000	\$ 22,400,000	\$ 12,320,000	\$ 60,480,000
Supplemental Educational Opportunity Grants	466,314	469,891	154,779	\$ 1,090,984
William D. Ford Direct Loan Program	2,200,000	1,900,000	1,000,000	\$ 5,100,000
AmeriCorps	50,000	40,000	10,000	\$ 100,000
Alternative Loan	220,000	600,000	110,000	\$ 930,000
Osher	<u>86,777</u>	<u>30,625</u>	<u>17,625</u>	<u>\$ 135,027</u>
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>28,783,091</b>	<b>25,440,516</b>	<b>13,612,404</b>	<b>67,836,011</b>
<b>STATE GRANTS</b>				
Extended Opportunity Program & Services	7,415	100,000	95,000	202,415
Co-operative Agencies Reserved For Education	9,296	10,000	20,000	39,296
CA Student Aid Commission - Cal Grant B and C	1,900,000	1,600,000	800,000	4,300,000
FT Student Success	<u>512,394</u>	<u>361,200</u>	<u>207,900</u>	<u>1,081,494</u>
<b>TOTAL STATE GRANTS</b>	<b>2,429,105</b>	<b>2,071,200</b>	<b>1,122,900</b>	<b>5,623,205</b>
<b>TOTAL STUDENT GRANT/LOANS</b>	<b>31,189,991</b>	<b>27,489,340</b>	<b>14,727,934</b>	<b>73,407,265</b>
<b>OTHER OUTGO-INTERFUND TRANSFERS</b>	<b><u>22,205</u></b>	<b><u>22,376</u></b>	<b><u>7,370</u></b>	<b><u>51,951</u></b>
<b>GRAND TOTAL</b>	<b>\$ 31,212,196</b>	<b>\$ 27,511,716</b>	<b>\$ 14,735,304</b>	<b>\$ 73,459,216</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2015-2016 ACTUALS

### STUDENT FINANCIAL AID GRANTS/LOANS DETAIL

	City College	Mesa College	Miramar College	Total Actuals
<b>FEDERAL GRANTS/LOANS</b>				
Pell Grants	\$ 21,885,247	\$ 18,957,005	\$ 10,328,774	\$ 51,171,026
Supplemental Educational Opportunity Grants	456,988	410,404	110,514	977,906
William D. Ford Direct Loan Program	2,103,863	1,741,031	894,912	4,739,806
AmeriCorps	41,347	29,570	8,058	78,975
Alternative Loan	189,317	554,052	110,004	853,373
Osher	<u>82,375</u>	<u>27,500</u>	<u>22,250</u>	<u>132,125</u>
<b>TOTAL FEDERAL GRANTS/LOANS</b>	<b>24,759,137</b>	<b>21,719,562</b>	<b>11,474,512</b>	<b>57,953,211</b>
<b>STATE GRANTS</b>				
Extended Opportunity Program & Services	7,690	203,202	95,250	306,142
Co-operative Agencies Reserved For Education	10,800	12,631	20,000	43,431
CA Student Aid Commission - Cal Grant B and C	1,783,910	1,321,665	663,559	3,769,134
FT Student Success	<u>470,400</u>	<u>358,800</u>	<u>178,500</u>	<u>1,007,700</u>
<b>TOTAL STATE GRANTS</b>	<b>2,272,800</b>	<b>1,896,298</b>	<b>957,309</b>	<b>4,118,707</b>
<b>TOTAL STUDENT GRANT/LOANS</b>	<b>27,031,937</b>	<b>23,615,860</b>	<b>12,431,821</b>	<b><u>63,079,618</u></b>
UNREALIZED GAIN/LOSS				0
OTHER OUTGO-INTERFUND TRANSFERS	<u>0</u>	<u>20,520</u>	<u>5,526</u>	<u>26,046</u>
<b>GRAND TOTAL</b>	<b>\$ 27,031,937</b>	<b>\$ 23,636,380</b>	<b>\$ 12,437,347</b>	<b>\$ 63,105,664</b>

# **INTERNAL SERVICES FUNDS**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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	
<b>REVENUE</b>	
Beginning Balance & Reserves	8,968,968
Interest Income	22,200
Interfund Transfer.In from GF/U	7,675
Other Revenue	42,643,409
GF/U Offset	<u>(39,433,220)</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 12,209,032</u></b>
<b>EXPENDITURES</b>	
Expenditures	40,361,534
GF/U Offset	<u>(39,433,220)</u>
Contingencies & Reserves	<u>11,280,719</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 12,209,032</u></b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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	
<b>REVENUE</b>							
Beginning Balance & Reserves	181,584	3,883,339	2,419,098	518,816	1,945,454	20,677	8,968,968
Interest Income	700	7,000	7,000	1,500	6,000	0	22,200
District Share/Support, Payroll	32,947,113	4,321,124	0	0	0	0	37,268,237
Employee/Retiree Share	2,830,000	0	0	0	0	355,189	3,185,189
GF/U/R Offst	(32,947,113)	(4,321,124)	(764,000)	(246,846)	(1,154,137)	0	(39,433,220)
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>25,000</u>	<u>764,000</u>	<u>246,846</u>	<u>1,154,137</u>	<u>0</u>	<u>2,189,983</u>
Beginning Balance, Revenue, and Reserves	<u>\$ 3,012,284</u>	<u>\$ 3,915,339</u>	<u>\$ 2,426,098</u>	<u>\$ 527,991</u>	<u>\$ 1,951,454</u>	<u>\$ 375,866</u>	<u>\$ 12,209,032</u>
<b>APPROPRIATIONS</b>							
Claims Paid/Legal Settlement/Expense	0	1,500,800	764,000	0	0	341,044	2,605,844
Premium Payment	35,777,813	355,764	0	246,846	1,154,137	0	37,534,560
GF/U/R Offset	(32,947,113)	(4,321,124)	(764,000)	(246,846)	(1,154,137)	0	(39,433,220)
Claims Administration Fees	0	206,985	0	0	0	14,145	221,130
Other Support	0	0	0	0	0	0	0
Intraout to Vacation Liability	0	0	0	0	0	0	0
Contingencies	<u>181,584</u>	<u>6,172,914</u>	<u>2,426,098</u>	<u>527,991</u>	<u>1,951,454</u>	<u>20,677</u>	<u>11,280,719</u>
Total Appropriations	<u>\$ 3,012,284</u>	<u>\$ 3,915,339</u>	<u>\$ 2,426,098</u>	<u>\$ 527,991</u>	<u>\$ 1,951,454</u>	<u>\$ 375,866</u>	<u>\$ 12,209,032</u>



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2015-2016 ACTUALS

### INTERNAL SERVICES FUND

	HEALTH		LIABILITY & RISK MANAGEMENT				GRAND TOTAL INTERNAL SERVICES
	VEBA BENEFITS	WORKERS COMP	LEGAL LIABILITY	STUDENT ACCIDENT	PREMIUM INSURANCE	FLEXIBLE SPENDING	
<b>REVENUE</b>							
Beginning Balance	217,080	2,767,699	2,409,588	509,132	1,937,806	21,520	7,862,825
Interest Income	857	10,924	9,510	2,009	7,648	0	30,948
District/Share/ Support, Payroll	30,538,582	4,313,454	0	0	0	0	34,852,036
Employee/Retiree Share	2,976,896	0	0	0	0	337,124	3,314,019
Incoming Transfers		0	0	7,675	0	0	7,675
District Support, Other		35,590	588,619	244,602	1,132,016	0	2,000,827
<b>Total Revenue</b>	<b><u>\$ 33,733,414</u></b>	<b><u>\$ 7,127,667</u></b>	<b><u>\$ 3,007,717</u></b>	<b><u>\$ 763,418</u></b>	<b><u>\$ 3,077,470</u></b>	<b><u>\$ 358,643</u></b>	<b><u>\$ 48,068,331</u></b>
<b>APPROPRIATIONS</b>							
Claims Paid/Legal Settlement/Expenses	0	2,639,098	105,256	0	0	323,363	3,067,718
Premium Payment	33,551,830	387,349	0	244,602	1,132,016	0	35,315,797
Legal Fees/Expenses	0	0	483,363	0	0	0	483,363
Claims Admin Expense	0	217,881	0	0	0	14,603	232,484
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	181,584	3,883,339	2,419,098	518,816	1,945,454	20,677	8,968,968
<b>Total Appropriations</b>	<b><u>\$ 33,733,414</u></b>	<b><u>\$ 7,127,667</u></b>	<b><u>\$ 3,007,717</u></b>	<b><u>\$ 763,418</u></b>	<b><u>\$ 3,077,470</u></b>	<b><u>\$ 358,643</u></b>	<b><u>\$ 48,068,331</u></b>

# **Proposition “S” & Proposition “N” Funds**

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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**

<b>PROPOSITION "S" FUND</b>	
<b>REVENUE</b>	
Beginning Balance	\$23,900,596
Interest	57,726
<b>TOTAL REVENUE</b>	<b><u>\$23,958,322</u></b>
Appropriations	\$23,958,322
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$23,958,322</u></b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### PROPOSITION "S" FUND

**REVENUE**

Beginning Balance	23,900,596
Interest	57,726
<b>TOTAL REVENUE</b>	<b><u>\$ 23,958,322</u></b>

### ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation		3,661,123				3,661,123
New Construction	780,032	1,123,740	89,200	183,906		2,176,878
Building Renovation/ New Const						0
Land						0
FFE						0
IT					9,000,000	9,000,000
Program Management					500,000	500,000
Salaries						0
Maintenance & Operations						0
Infrastructure			200,000			200,000
<b>TOTAL APPROPRIATIONS</b>						<b>0</b>
Projected Ending Balance						0
<b>APPROPRIATIONS</b>	<u>780,032</u>	<u>4,784,863</u>	<u>289,200</u>	<u>183,906</u>	<u>9,500,000</u>	<u>15,538,001</u>
Projected Ending Balance						8,420,321
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 780,032</u></b>	<b><u>\$ 4,784,863</u></b>	<b><u>\$ 289,200</u></b>	<b><u>\$ 183,906</u></b>	<b><u>\$ 9,500,000</u></b>	<b><u>\$ 23,958,322</u></b>

**Projects by Campus**

- City: Career Technology Center 4908, Child Development Center
- Mesa: Social & Behavioral Science Bldg, Fitness Center, Campus Facilities Support Renovation
- Miramar: Infrastructure, Hourglass Field House, Technology & Distribution Center
- Cont. Ed: Consolidation of Cntr Ct and Cesar Chavez, CE District Service Center
- Districtwide: District Computer Hardware & Software, Project Management

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2015-2016 ACTUALS

### PROPOSITION "S" FUND

#### REVENUE

Beginning Balance	43,427,237
Interest	220,678
Proceeds From Bonds	0
Other Income	0
Urealized Gain	11,464
<b>TOTAL REVENUE</b>	<b><u>\$ 43,659,379</u></b>

#### ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL APPROPRIATIONS
Building Renovation		288,552		1,223		289,775
Building Renovation/New Const.		6,342,115	42	4,291,931		10,634,088
New Construction	41,420					41,420
Infrastructure			60,178			60,178
FF&E						0
Land Acquisition	53,865					53,865
Program Management					1,108,670	1,108,670
Police Substation						0
Other Maint & Operations						0
IT					7,314,006	7,314,006
Salaries					256,782	256,782
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 95,285</u></b>	<b><u>\$ 6,630,667</u></b>	<b><u>\$ 60,220</u></b>	<b><u>\$ 4,293,154</u></b>	<b><u>\$ 8,679,458</u></b>	<b><u>\$ 19,758,784</u></b>
<b>ENDING BALANCE:</b>						<b><u>\$ 23,900,596</u></b>

#### Projects by Campus

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

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 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 late fall 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**

<b>PROPOSITION "N" FUND</b>	
<b>REVENUE</b>	
Beginning Balance	30,865,997
Proceeds from Bond Sale	122,000,000
Interest	312,736
<b>TOTAL REVENUE</b>	<b><u><u>\$153,178,733</u></u></b>
Appropriations	\$153,178,733
<b>TOTAL APPROPRIATIONS</b>	<b><u><u>\$153,178,733</u></u></b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### PROPOSITION "N" FUND

#### REVENUE

Beginning Balance	30,865,997
Proceeds from Bond Sale	122,000,000
Interest	312,736
<b>TOTAL REVENUE</b>	<b><u>\$ 153,178,733</u></b>

#### ALLOCATIONS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL BUDGET
Building Renovation	22,367,729	542,882	7,946,648			30,857,259
New Construction	87,655	26,006,706	8,406,772			34,501,133
Building Renovation/New Const			1,770,900	1,898,823		3,669,723
Infrastructure	276,128	1,033,715	5,783,852			7,093,695
Program Management					5,300,533	5,300,533
<b>APPROPRIATIONS</b>	<u>22,731,512</u>	<u>27,583,303</u>	<u>23,908,172</u>	<u>1,898,823</u>	<u>5,300,533</u>	<u>81,422,343</u>
<b>Projected Ending Balance</b>						71,756,390
<b>TOTAL APPROPRIATIONS</b>	<u><u>\$ 22,731,512</u></u>	<u><u>\$ 27,583,303</u></u>	<u><u>\$ 23,908,172</u></u>	<u><u>\$ 1,898,823</u></u>	<u><u>\$ 5,300,533</u></u>	<u><u>\$ 153,178,733</u></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, Temporary Technology Village, LRC-Language Center Remodel
- Miramar: 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

## 2015-2016 ACTUALS

### PROPOSITION "N" FUND

#### REVENUE

Beginning Balance	75,872,933
Proceeds From Bond Sale	-
Interest	380,445
Other Income	-
Unrealized Gain/Loss	9,416
<b>TOTAL REVENUE</b>	<b><u>\$ 76,262,794</u></b>

#### ACTUALS

	CITY COLLEGE	MESA COLLEGE	MIRAMAR COLLEGE	CE/ ECC	DISTRICT	TOTAL EXPENDITURES
Building Renovation	8,555,401		504,614			9,060,015
Building Renovation/New Const.			4,017,994	41,109		4,059,103
Infrastructure	302,623	630,587	4,238,408			5,171,618
New Construction	1,207,984	18,100,691	4,342,998			23,651,673
Program Management					3,454,388	3,454,388
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 10,066,008</u></b>	<b><u>\$ 18,731,278</u></b>	<b><u>\$ 13,104,014</u></b>	<b><u>\$ 41,109</u></b>	<b><u>\$ 3,454,388</u></b>	<b><u>\$ 45,396,797</u></b>
<b>ENDING BALANCE:</b>						<b><u>\$ 30,865,997</u></b>

#### 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, Temporary Technology Village
- Miramamar: 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
- CE: Claremont Linda Vist Bldg, ECC Ph II Wing-Reno
- Districtwide: Program Management



# ENTERPRISE FUNDS

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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	3,748,063	0
Sales	9,695,240	4,298,166
Intra Within ABSO		585,000
Interest/Other Income	154,250	46,828
<b>TOTAL REVENUE</b>	<b><u>\$ 13,597,553</u></b>	<b><u>\$ 4,929,994</u></b>
<b>EXPENDITURES</b>		
Expenditures	9,915,440	4,929,806
Intra Within ABSO	585,000	
Reserves	3,097,113	188
<b>TOTAL EXPENDITURES/RESERVES</b>	<b><u>\$ 13,597,553</u></b>	<b><u>\$ 4,929,994</u></b>
Projected Profit/Loss		

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 ADOPTED BUDGET

### OPERATING BUDGET

#### COMPARISON OF 2015-2016 BUDGET TO 2016-2017 ADOPTED BUDGET

ENTERPRISE FUNDS (ABSO)						
	2015-2016		2015-2016		2016-2017	
	ADOPTED BUDGET \$	PCT TOTAL %	ADJUSTED BUDGET \$	PCT TOTAL %	ADOPTED BUDGET \$	PCT TOTAL %
1400 Crtfd Hourly Non-Clstrm	0	0.00	0	0.00	0	0.00
<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
2100 Contract Non-Classroom	2,394,718	11.00	2,712,340	11.25	2,545,753	13.74
2300 Hourly Non-Classroom	1,885,365	8.66	2,076,289	8.61	1,512,210	8.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>4,280,083</b>	<b>19.65</b>	<b>4,788,629</b>	<b>19.85</b>	<b>4,057,963</b>	<b>21.90</b>
3000 Employee Benefits	1,303,685	5.99	1,474,381	6.11	1,267,925	6.84
4000 Supplies & Materials	10,126,106	46.49	11,330,781	46.98	8,251,821	44.54
5000 Other Operating Expenses	1,172,888	5.39	1,644,333	6.82	1,079,437	5.83
6000 Capital Outlay	176,500	0.81	161,887	0.67	188,100	1.02
7300 Intra within ABSO	0	0.00	0	0.00	585,000	3.16
7900 Reserves	4,720,237	21.67	4,720,233	19.57	3,097,301	16.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>17,499,416</b>	<b>80.35</b>	<b>19,331,615</b>	<b>80.15</b>	<b>14,469,584</b>	<b>78.10</b>
<b>TOTAL BUDGET</b>	<b>21,779,499</b>	<b>100.00</b>	<b>24,120,244</b>	<b>100.00</b>	<b>18,527,547</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**OPERATING BUDGET**

**HISTORICAL COMPARISON OF ACTUALS TO 2016-2017 ADOPTED BUDGET**

<b>ENTERPRISE FUNDS</b>						
	2014-2015	PCT	2015-2016	PCT	2016-2017	
	ACTUALS	TOTAL	ACTUALS	TOTAL	ADOPTED	PCT
	\$	%	\$	%	BUDGET	TOTAL
					\$	%
1400 Crtfd Hourly Non-Clstrm	0	0.00	0	0.00	0	
<b>TOTAL CERTIFICATED SALARIES</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2100 Contract Non-Classroom	2,233,804	12.55	2,926,259	15.95	2,545,753	13.74
2300 Hourly Non-Classroom	1,580,056	8.87	1,800,419	9.81	1,512,210	8.16
<b>TOTAL NON-ACADEMIC SALARIES</b>	<b>3,813,860</b>	<b>21.42</b>	<b>4,726,678</b>	<b>25.76</b>	<b>4,057,963</b>	<b>21.90</b>
3000 Employee Benefits	1,224,011	6.87	1,526,882	8.32	1,267,925	6.84
4000 Supplies & Materials	10,601,205	59.54	10,809,868	58.92	8,251,821	44.54
5000 Other Operating Expenses	892,782	5.01	1,191,011	6.49	1,079,437	5.83
6000 Capital Outlay	38,326	0.22	93,330	0.51	188,100	1.02
7300 Intra Within ABSO	1,235,000	6.94	0	0.00	585,000	3.16
7900 Reserves	0	0.00	0	0.00	3,097,301	16.72
<b>TOTAL NON-SALARY ACCOUNTS</b>	<b>13,991,324</b>	<b>78.58</b>	<b>13,621,091</b>	<b>74.24</b>	<b>14,469,584</b>	<b>78.10</b>
<b>TOTAL BUDGET</b>	<b>17,805,184</b>	<b>100.00</b>	<b>18,347,769</b>	<b>100.00</b>	<b>18,527,547</b>	<b>100.00</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**ENTERPRISE FUNDS**

<b>BOOKSTORE</b>		
	<b>2015-2016 ACTUALS</b>	<b>2016-2017 ADOPTED</b>
<b>INCOME</b>		
Beginning Balance	5,484,371	3,748,063
Bookstore Sales	10,975,339	9,695,240
Interest Income	23,198	12,000
Other Income	65,434	142,250
<b>TOTAL INCOME</b>	<b>\$ 16,548,342</b>	<b>\$ 13,597,553</b>
<b>EXPENDITURES</b>		
Cost of Sales	8,652,270	5,795,789
Classified Salaries	1,731,694	2,200,000
Employee Benefits	586,676	662,000
Supplies and Materials	54,409	508,751
Other Operating Expenses	339,099	625,900
Capital Outlay	89,047	123,000
Transfer out	1,347,085	585,000
Reserve	3,748,063	3,097,113
<b>Total Expenditures</b>	<b>16,548,343</b>	<b>13,597,553</b>
<b>Projected Income/Loss</b>		<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,548,343</b>	<b>\$ 13,597,553</b>

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

**2016-2017 ADOPTED BUDGET**

**ENTERPRISE FUNDS**

<b>FOOD SERVICE</b>		
	<b>2015-2016 ACTUALS</b>	<b>2016-2017 ADOPTED</b>
<b>INCOME</b>	<b>FOOD SERVICE</b>	<b>FOOD SERVICE</b>
Beginning Balance	94,966	0
Food Service Sales	4,504,875	4,298,166
Interest Income	5,988	1,024
Other Income	62,721	45,804
Incoming Transfers	1,347,085	585,000
<b>TOTAL INCOME</b>	<b>\$ 6,015,635</b>	<b>\$ 4,929,994</b>
<b>EXPENDITURES</b>		
Cost of Sales	2,068,210	1,947,181
Classified Salaries	2,501,007	1,857,963
Employee Benefits	789,719	605,925
Supplies and Materials	27,129	100
Other Operating Expenses	629,571	453,537
Capital Outlay	0	65,100
Change in Fund Balance		188
<b>Total Expenditures</b>	<b>6,015,636</b>	<b>4,929,994</b>
<b>Projected Income/Loss</b>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,015,636</b>	<b>\$ 4,929,994</b>

# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## 2016-2017 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 business and to account for its total operating cost. This fund is used to account for operations of the KSDS Radio Station.

**Goals and Objectives**

To administer the San Diego Community College District's KSDS Radio Station which is a general benefit to students and staff in the most efficient and economical manner possible.

**Revenue**

Revenue is primarily derived from advertising and membership subscriptions.

**Budget**

<b>REVENUE</b>	<b>KSDS RADIO STATION FUND</b>
Sales	378,246
Interest/Other Income	134,800
Incoming Transfers	135,000
<b>TOTAL REVENUE</b>	<b>\$ 648,046</b>
 <b>EXPENDITURES</b>	
Expenditures	648,046
Indirect Support	0
Outgoing Transfers	0
Reserves	0
<b>TOTAL EXPENDITURES/RESERVES</b>	<b>\$ 648,046</b>

# 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 2016-2017 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 2015-2016 and similar authority is requested for Fiscal Year 2016-2017 to be effective upon the adoption of the Adopted Budget through June 30, 2017.

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 8th day of September 2016 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  
2016-17

DISTRICT NAME: **SAN DIEGO COMMUNITY COLLEGE DISTRICT**  
DATE: **September 8, 2016**

I. **2016-17 APPROPRIATIONS LIMIT:**

A.	<b>2015-16</b> Appropriations Limit		<u>\$251,158,813</u>
B.	<b>2016-17</b> Price Factor: 1.0537		
C.	Population factor:		
	1. <b>2014-15</b> Second Period Actual FTES 42,710		
	2. <b>2015-16</b> Second Period Actual FTES 43,352		
	3. <b>2016-17</b> Population change factor <u>1.0185</u> (line C.2. divided by line C.1.)		
D.	<b>2015-16</b> Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>\$269,541,993</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. Temporary voter approved increases	_____	
	3. Total adjustments - decrease		<u>&lt; &gt;</u>
G.	<b>2016-17</b> Appropriations Limit		<u>\$269,541,993</u>

II. **2016-17 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		<u>\$131,586,694</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) <u>689,105</u>		
C.	Local Property taxes		<u>93,609,589</u>
D.	Estimated excess Debt Service taxes		.....
E.	Estimated Parcel taxes, Square Foot taxes, etc.		.....
F.	Interest on proceeds of taxes		<u>400,000</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>&lt; &gt;</u>
H.	<b>2016-17</b> Appropriations Subject to Limit		<u>\$229,885,388</u>